



Making a difference...together

ERM 24-49

**REPORT TO ENVIRONMENTAL SERVICES COMMITTEE
MEETING OF WEDNESDAY, SEPTEMBER 25, 2024**

SUBJECT Environmental Resource Management – 2025 Operating and Capital Budget

ISSUE SUMMARY

To provide an overview of the draft Environmental Resource Management (ERM) 2025 budget, highlighting the changes from the 2024 budget.

BACKGROUND

The Capital Regional District (CRD) established a local service for solid waste disposal in 1973. The ERM division is responsible for municipal solid waste management, including waste reduction, recycling programs and the operation of Hartland Landfill.

ERM in the capital region is based on the Ministry of Environment & Climate Change Strategy's 5R pollution prevention hierarchy of Reduce, Reuse, Recycle, Resource Recovery and Residuals Management, with the goal of extending the life of Hartland Landfill by minimizing waste disposal and maximizing diversion opportunities. The CRD's solid waste mandate, using the 5R pollution hierarchy, is delivered to the community through a provincially mandated and recently approved regional Solid Waste Management Plan (SWMP). The SWMP targets reducing per capita waste generation from the current rate of 409 kg/capita to 250 kg/capita by 2030.

All costs associated with the CRD's solid waste disposal and diversion programs are funded through tipping and user fee revenues at Hartland Landfill, service delivery agreements for stewarded materials, sale of energy and sale of recyclables. There is no requisition for this service.

The draft ERM 2025 budget has been prepared for consideration by the Environmental Services Committee (Appendix A).

2024 Year-End Financial Projections

There is an estimated one-time net favorable variance of \$1,250,000 for ERM's 2024 operating budget. This variance will be utilized as a transfer to capital reserve at year end. The net variance is primarily a result of savings in operating expenditures (\$2.85 million) offset by a reduction in revenue (\$1.6 million). Details can be found in Appendix A under the 2024 Estimated Actual column.

Year-end revenue and expenditure projections for 2024 have been established, and estimated variances are summarized, as follows:

Budget Item	Variance (\$) Surplus / (Deficit)	Variance (%) Surplus / (Deficit)
Diversion Services Expenditures	\$1,750,000	
Landfilling Services Expenditures	\$750,000	
Energy Recovery Services Expenditures	\$350,000	
Total Operating Expenditures	\$2,850,000	7.8%

Budget Item	Variance (\$) Surplus / (Deficit)	Variance (%) Surplus / (Deficit)
Revenue: Tipping Fee	\$1,650,000	
Revenue: Other	-\$3,250,000	
Total Revenue	-\$1,600,000	-3.9%
Reserve Fund Transfers	\$1,250,000	

Operating cost variance/savings (7.8%): Expenses related to the processing of materials contract in the waste diversion services, heavy equipment services and bird control in the landfilling services, and landfill gas program in the energy recovery services are forecasted to be lower than budget, resulting in \$2.85 million savings.

Revenue variance/pressures (-3.9%): Overall total revenue is expected to be lower than budgeted by \$1.6 million. While solid waste tipping revenue for 2024 is forecasted to be higher than budgeted by \$1.65 million, the Operating Reserve transfer is forecasted to be \$2.7 million below the budget. Renewable Natural Gas (RNG) net sales revenue is also forecasted to be lower than budgeted by \$495,000 due to the postponed project completion date of the Hartland Biogas Upgrading Plan construction.

The 2024 net budget surplus of \$1.25 million will be transferred to the ERM capital reserve funds to assist in funding the substantial 2025-2029 capital plan requirements.

2025 Operating Budget

While the draft ERM 2025 budget was prepared, considering the Board's service planning and financial expectations, the 2025 budget proposes significant operating and capital budget increases that will assist the community in achieving the goals set out in the new SWMP. The additional budget pressures are fully funded through revenue increases, resulting in no bottom-line impact. The following are key components of the proposed ERM 2025 budget:

Operating Budget

Operating budget expenses have increased by a total \$11.2 million over 2024 budget (31%), as follows:

- Diversion Services: increased by \$6 million over 2024 budget (26%)
 - Material Stream Diversion expenses (\$2.7 million)
 - New Curbside Blue Box contract in 2025 (\$2.4 million)

- Increase in Solid Waste Management Plan programming (\$700,000)
- Landfilling Services: increased by \$2.6 million over 2024 budget (21%)
 - Corporate overhead (\$1 million)
 - Heavy equipment contract (\$1.5 million)
- Energy Recovery Services: increased by \$2.6 million over 2024 budget (162%)
 - RNG operating contract (\$1.4 million)
 - RNG plant electricity usage (\$1.0 million)

Capital/Reserve Transfer

Relates to transfers to reserves to the Operating Reserve fund, Equipment Replacement fund (ERF) and Capital Reserve fund. The 2025 transfer to reserve budget is \$5.4 million, which is a 38.5% increase over 2024. This increase includes a one-time supplementary increase in transfer to Capital Reserve fund to fund 2025 Capital Plan requirements.

Debt Servicing

Current debt servicing costs relate to borrowing under Loan Authorization Bylaw No. 4515 for funding to complete the planned infrastructure and improvements in the 2023-2027 capital plan. The authorized \$11.7 million in borrowing was issued under two separate loan issues, which are all set to expire between April and October 2039. Annual interest and principal payments under this bylaw are \$1.23 million per year. The total 2025 budgeted debt servicing costs include the above-mentioned interest and principal payments, as well as an additional \$0.79 million of new debt servicing costs associated with Cell 5 Liner Construction and Cell 1, 2 and 3 Transition Liner projects. Details can be found in Appendix A – Operating Budget.

Operating budget revenues are budgeted to increase by a total of \$15.5 million, as follows:

- Diversion Services (\$2.7 million) – Blue Box revenue increase from Recycle BC
- Landfilling Services (\$4.2 million) – revenue from material stream diversion policy changes
- Energy Recovery Services (\$8.4 million) – revenue from new RNG facility, Q1 start-up

Table 1: 2025 Year Over Year Budget Comparison

Expenditure Type	2025 Financial Plan	2024 Financial Plan	Change	% Change
Operations	\$47,880,452	\$36,632,697	\$11,247,755	30.7%
Debt Servicing	\$2,026,178	\$1,229,666	\$796,512	64.7%
Transfers to Capital / Reserves	\$5,467,701	\$2,118,387	\$3,349,314	158.1%
Total	\$55,374,331	\$39,980,750	\$15,393,581	38.5%

2025 Capital Budget

Capital Plan

The Hartland Landfill five-year capital plan is made up of 30 projects totalling \$40 million. These projects can be grouped into five categories:

- **Sustaining Capital:** This group includes projects that are required to support ongoing daily operations. There are 15 projects that cover items such as computer and vehicle replacements, aggregate production, gas and leachate piping purchase and installation. It also includes projects required to maintain regular operations such as landfill gas capture, Operating Certificate renewal, access improvements and electrical infrastructure upgrades. The estimated cost for this group of projects for 2025 is \$3.5 million, with an estimated five-year total cost of \$12.1 million.
- **Progressive Closure of the Landfill:** There are three projects over five years totalling \$11.3 million (\$750,000 for 2025), which include projects such as final closure of external faces, interim closure of various internal faces and aggregate stockpile covers.
- **Cell 4, 5 and 6 Preparation and North End Commercial Access Improvements:** There are 9 projects over five years totalling \$12.7 million (\$9.7 million in 2025), which include design and installation of complete liner systems for Cells 4, 5 and 6, relocating the contractor mobile equipment maintenance shop, a truck wheel wash system and relining of the stormwater sedimentation pond.
- **Renewable Natural Gas:** There are two RNG projects over five years totalling \$2.8 million (\$1.8 million in 2025) to optimize and take advantage of excess biogas from the Residuals Treatment Facility, such that all gas captured at the landfill is processed and injected into the Fortis BC natural gas distribution system, while ensuring all environmental requirements are met.
- **Solid Waste Management Plan Diversion and Beneficial Use Targets:** There is one project in 2026 totalling \$1 million to acquire land/depot asset to further diversion initiatives in the region.

Capital Funding

There are two primary elements to the capital program funding, reserve funds and debt servicing. The reserve funds are established through annual contributions to allow accumulation of funds for future expenditure. Debt servicing costs (principal and interest payments) are associated with long-term capital infrastructure financing.

Debt: New financing under the \$36 million loan authorization was approved in 2022 for the purpose of financing the solid waste facility five-year capital plan. In summary, the future capital funding will be a combination of reserves and debt financing.

Reserves: There are currently three reserve funds established for this service (2024 estimated year-end balances):

- **Operating Reserve (\$8.6 million):** This fund was established by Bylaw No. 3867 for mitigating fluctuations in tipping fee revenue and for covering operational expenditures, as required, including debt servicing. The plan is for the reserve balance to be reduced to its \$5 million target balance and then maintained.

- **Equipment Replacement Reserve (\$2.1 million):** This fund was established by Bylaw No. 945 to fund replacement of computer equipment and for Priority Equipment Replacement equipment that lasts less than 15 years. The 2025 equipment replacement reserve fund contributions are set at \$204,000.
- **Capital Reserve (\$23.5 million):** This fund was established by Bylaw No. 2164 to fund major equipment and infrastructure replacement that has a service life of 5 to 25 years or more, such as landfill facilities, roads and improvements at the Hartland Landfill site, construction of remote transfer stations, composting facilities, watershed management, closure of Phase 2 and post closure maintenance, and all related ancillary works and equipment necessary for landfill and operations. The 2025 capital reserve fund will be used to fund \$4.2 million of the 2025 capital plan.

2025 Budget Context

The following tables summarize the total 2025 ERM expenditures and revenues. The totals are also summarized in Appendix A, along with the 2024 year-end estimated actuals and the 2026-2029 future projections.

Table 2: 2025 Budgeted Expenses

Budget Component	2025 Budget	% of Total
Consultant and Contract for Services	\$21,242,140	38.4%
Internal Allocations	\$11,595,894	20.9%
Program Expenses	\$4,533,283	8.2%
Salaries and Wages	\$4,424,768	8.0%
Capital/Reserve Transfers	\$5,467,700	9.9%
Repairs and Maintenance Costs	\$2,523,000	4.6%
Debt Servicing	\$2,026,178	3.7%
Operating Cost - Other	\$1,896,100	3.4%
Utilities Costs	\$1,087,898	1.9%
Third Party Payments	\$290,000	0.5%
Operating Supplies	\$212,600	0.4%
Insurance Cost	\$74,770	0.1%
Total	\$55,374,331	100%

Table 3: 2025 Budgeted Revenue

Budget Component	2025 Budget	% of Total
Hartland Tipping Fees	\$28,209,000	50.9%
Recovery - Other	\$9,786,519	17.7%
Sale of Goods and Services	\$9,114,250	16.5%
Reserve Transfers	\$4,444,562	8.0%
Hartland Tipping Fees - Recycling	\$2,020,000	3.6%
Compost Tipping Fees	\$1,800,000	3.3%
Total	\$55,374,331	100%

ALTERNATIVES

Alternative 1

The Environmental Services Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, 2025 Operating and Capital Budget – Environmental Resource Management be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Alternative 2

The Environmental Services Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, 2025 Operating and Capital Budget – Environmental Resource Management be approved as amended and form the basis of the Final 2025-2029 Financial Plan.

IMPLICATIONS

If the proposed budget is amended, the implications will vary depending on how the amendment impacts specific initiatives, ongoing operations, or the capital work program.

CONCLUSION

The draft 2025 Environmental Resource Management budget has been prepared for consideration by the Environmental Services Committee, with a primary focus on implementing the new Solid Waste Management Plan, with a goal of diverting waste and extending the life of Hartland Landfill. While the budget was prepared considering the Capital Regional District Board's 2025 service planning and financial expectations, the 2025 budget proposes significant operating and capital budget increases, with no requisition requirement, that will assist the community in achieving the goals set out in the new Solid Waste Management Plan.

RECOMMENDATION

The Environmental Services Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, 2025 Operating and Capital Budget – Environmental Resource Management be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Submitted by:	Russ Smith, Senior Manager, Environmental Resource Management
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: 2025 Environmental Resource Management Budget

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Environmental Resource Management

ENVIRONMENTAL SERVICES COMMITTEE REVIEW

September 2024

PARTICIPATION:

All costs recovered through tipping fees & Sale of Goods and Services.

MAXIMUM LEVY:

No requisition

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw 3518	12,270,000
Borrowed:	SI Bylaw 3547	(2,000,000)
	SI Bylaw 3677	(2,500,000)
	SI Bylaw 3769	(2,200,000)

Remaining:	Expired May 14, 2013	<u>\$5,570,000</u>

Total debt outstanding (LA3518) at [Dec 31, 2023 \\$546,598](#)

Final debt payments (LA3518) in [2026](#).

Authorized:	LA Bylaw 4515	36,000,000
Borrowed:	SI Bylaw 4562	(7,450,000)
	SI Bylaw 4597	(4,300,000)

Remaining:	<u>\$24,250,000</u>

Total debt outstanding (LA4515) at [Dec 31, 2023 \\$7,450,000](#)

Final debt payments (LA4515) in [2038](#).

COMMISSION:**OPERATING COSTS - REFUSE DISPOSAL:**

To be recovered through user fees & sale of goods and services

RESERVE FUND:

Solid Waste Refuse Disposal Reserve Fund, Bylaw No. 2164 (Sept. 8, 1993).

Waste Reduction Sustainability Operating Reserve Fund Bylaw No. 3867 (Nov 14, 2012).

1.521 & 1.525 - ERM

GENERAL PROGRAM EXPENDITURES:

Diversion Services	22,718,789	20,950,656
Landfilling Services	12,345,185	11,595,904
Energy Recovery Services	1,568,723	1,229,728

TOTAL OPERATING COSTS

*Percentage Increase over prior year -7.8%

CAPITAL / RESERVE

Transfer to Equipment Replacement Fund	200,000	200,000
Transfer to Operating Reserve Fund	356,635	356,635
Transfer to General Capital Reserve Fund	1,100,370	2,454,950
Transfer to Landfill Closure Capital Reserve Fund	455,120	455,120
Transfer to Millstream Remediation Debt	6,262	6,262

TOTAL CAPITAL / RESERVES

Debt Expenditures 1,229,666 1,135,336

TOTAL COSTS

*Percentage Increase over prior year -4.0%

Allocation Recovery (202,000) (202,000)

OPERATING COSTS LESS INTERNAL RECOVERIES

FUNDING SOURCES (REVENUE)

Surplus / (Deficit)

Balance C/F from Prior to Current year		
Sale of Renewable Natural Gas	(495,000)	-
Revenue - Other	(10,254,750)	(10,238,922)
Transfer from Operating Reserve	(2,740,000)	

TOTAL REVENUE (13,489,750) (10,238,922)

TIPPING FEE (based on inflation) (26,491,000) (28,145,670)

PROJECTED TONNAGE (General Refuse) 160,000 165,516

*Percentage Increase over prior year 6.2%

AUTHORIZED POSITIONS:

On-going	28.70	28.70
Term	1.00	1.00

BUDGET REQUEST

2025 CORE BUDGET 2025 ONGOING 2025 ONE-TIME 2025 TOTAL

28,130,424	329,200	213,750	28,673,374
13,163,957	102,123	1,723,639	14,989,719
1,408,309	2,809,050	-	4,217,359

42,702,690 3,240,373 1,937,389 47,880,452

16.6% 8.8% 5.3% 30.7%

204,000	-	-	204,000
1,011,772	-	-	1,011,772
3,783,990	-	-	3,783,990
464,222	-	-	464,222
3,717	-	-	3,717

5,467,701 - - 5,467,701

2,026,178 - - 2,026,178

50,196,569 3,240,373 1,937,389 55,374,331

25.6% 8.1% 4.8% 38.5%

(202,000) (202,000)

50,196,569 3,038,373 1,937,389 55,172,331

(8,889,250)	-	-	(8,889,250)
(13,300,320)	(329,200)	-	(13,629,520)
	(2,507,173)	(1,937,389)	(4,444,562)

(22,189,570) (2,836,373) (1,937,389) (26,963,332)

(28,007,000) (202,000) - (28,209,000)

155,000 155,000

5.7% 0.8% 0.0% 6.5%

34.20	34.20
1.00	1.00

2026 TOTAL 2027 TOTAL 2028 TOTAL 2029 TOTAL

26,763,711	26,920,510	27,274,712	27,635,787
13,881,968	13,958,954	14,290,573	14,580,314
4,331,215	4,381,344	4,473,018	4,566,593

44,976,894 45,260,809 46,038,303 46,782,694

-6.1% 0.6% 1.7% 1.6%

204,000	204,000	204,000	204,000
1,224,040	-	-	-
474,000	474,000	474,000	474,000
473,507	482,977	492,637	502,489
-	-	-	-

2,375,547 1,160,977 1,170,637 1,180,489

2,718,145 2,764,022 2,770,731 2,797,561

50,070,586 49,185,808 49,979,670 50,760,744

-9.6% -1.8% 1.6% 1.6%

(207,000) (211,500) (216,000) (220,500)

49,863,586 48,974,308 49,763,670 50,540,244

(8,810,066)	(8,746,722)	(8,693,936)	(8,651,707)
(13,664,520)	(13,664,520)	(13,664,520)	(13,664,520)
-	(94,565)	(1,557,215)	(2,146,517)

(22,474,586) (22,505,807) (23,915,671) (24,462,744)

(27,389,001) (26,468,501) (25,848,000) (26,077,500)

145,000 135,000 125,000 125,000

-2.9% -3.4% -2.3% 0.9%

34.70	34.70	34.70	34.70
1.00			

Change in Budget 2024 to 2025
Service: 1.521 & 1.525 ERM

Total Expenditure

Comments

2024 Budget 39,980,750

Change in Salaries:

Base salary and benefit change	81,744	Inclusive of estimated collective agreement changes
Step increase/paygrade change	(203,889)	
Other (explain as necessary)	(8,000)	
3.0 FTE Environmental Analyst & Attendant	304,011	2025 IBC 3a-1.3 Hartland 2100
2.0 FTE Managers	419,062	2025 IBC 1b-4.2 Innovative Projects Work Unit 2025
Reduction in auxiliary wages	(100,000)	

Total Change in Salaries 492,928

Other Changes:

Trf to Capital Reserve Fund	2,683,620	To fund 2025 Capital Plan requirements
Contract for Services		
-Waste Diversion	1,220,000	Additional costs related to processing of materials contract (2024 IBC 3a-1.1 Hartland 2100)
	329,200	Additional costs related to kitchen scraps contract
	255,000	Additional costs related to curbside collection contract
	213,750	To provide the waste flow management consultant support (2025 IBC 3a-1.3 Hartland 2100)
-RNG Project	1,417,390	To fund for Annual O&M contract for the RNG Project
-Landfilling	1,700,000	To reflect the anticipated costs related to heavy equipment services and landfilling of standard refuse and controlled waste
Program Development	1,725,000	To fund for the Material Stream Diversion - Hauler incentive
	1,000,000	To fund for Solid Waste Management Plan - implement new programming
Electricity Costs	972,598	To fund for the electricity cost for the RNG Project
Standard Overhead Allocation	1,644,428	Increase in 2024 operating costs
Bylaw Allocation	86,778	2025 IBC 3a-1.3 Hartland 2100
Human Resources Allocation	25,987	Increase in 2024 salary budget; corporate safety resourcing
Insurance costs	16,850	Recognize growing insurance premiums
Building Occupancy	13,867	
Debt Expenditures	796,512	To fund 2025 Capital Plan requirements
Trf to Operating Reserve Fund	655,136	To mitigate fluctuations in tipping fee revenue
Other Costs	144,537	

Total Other Changes 14,900,653

2025 Budget 55,374,331

Summary of % Expense Increase

2025 Base salary and benefit change	0.2%
2025 IBC Expense	5.6%
Waste Diversion	11.3%
RNG Project	6.0%
Capital Transfers	6.7%
Landfilling	4.3%
Standard Overhead Allocation	4.1%
Balance of increase	0.3%
% expense increase from 2024:	38.5%

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

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

'Overall Solid Waste Tipping Revenue for 2024 is forecasted to be higher than budget by \$1.6 million. Tipping fee revenues higher due to an increased quantity of solid waste being received. Recycling revenue for scrap metal (price fluctuates with the global commodity markets) is also higher than budgeted. Landfill Operations/Diversion Services/Energy Recovery services expenses are forecasted to be lower than budget for 2024 by \$2.8 million. The estimated surplus will be transferred for the Capital Reserve Fund.

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2029

Service No.	1.521							
	Environmental Resource Management	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$455,000	\$385,000	\$385,000	\$385,000	\$385,000	\$1,995,000
Land	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$1,000,000
Engineered Structures	\$3,100,000	\$15,306,000	\$11,125,000	\$6,600,000	\$2,350,000	\$1,600,000	\$36,981,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$3,100,000	\$15,761,000	\$12,510,000	\$6,985,000	\$2,735,000	\$1,985,000	\$39,976,000

SOURCE OF FUNDS

Capital Funds on Hand	\$500,000	\$1,406,000	\$125,000	\$0	\$0	\$0	\$1,531,000
Debenture Debt (New Debt Only)	\$1,500,000	\$8,650,000	\$2,350,000	\$0	\$350,000	\$0	\$11,350,000
Equipment Replacement Fund	\$250,000	\$455,000	\$385,000	\$385,000	\$635,000	\$385,000	\$2,245,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$850,000	\$5,250,000	\$9,650,000	\$6,600,000	\$1,750,000	\$1,600,000	\$24,850,000
	\$3,100,000	\$15,761,000	\$12,510,000	\$6,985,000	\$2,735,000	\$1,985,000	\$39,976,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #:	1.521
Service Name:	Environmental Resource Management

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
16-06	Renewal	Replacing of Small Equipments	Replacing of Small Equipments	\$ 1,430,000	E	ERF		\$ 240,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 270,000	\$ 1,320,000
17-01	Renewal	Gas & Leachate Collection Pipe Extension	Gas & Leachate Collection Pipe Extension	\$ 2,550,000	S	Res		\$ 650,000	\$ 500,000	\$ 550,000	\$ 550,000	\$ 550,000	\$ 2,800,000
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use	\$ 15,485,000	S	Res		\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 4,250,000
17-02	Renewal	Aggregate Production for Internal Use	Aggregate Production for Internal Use	\$	S	Cap							\$ -
17-04	Renewal	Progressive Closure of External Faces	Progressive Closure of External Faces	\$ 10,000,000	S	Res		\$ -	\$ 6,000,000	\$ 4,000,000			\$ 10,000,000
17-07	Renewal	Computer Equipment	Computer Equipment	\$ 71,000	E	ERF		\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
17-09	Renewal	Vehicle Replacements	Vehicle Replacements	\$ 500,000	E	ERF		\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
17-12	Renewal	Hartland Environmental Performance Model	Hartland Environmental Performance Model	\$ 225,000	S	Cap		\$ -		\$ -	\$ -		\$ -
17-14	New	Landfill Gas Utilization	Landfill Gas Utilization	\$ 7,213,000	S	Debt							\$ -
17-14	New	Landfill Gas Utilization	Landfill Gas Utilization	\$	S	Cap							\$ -
17-14	New	Landfill Gas Utilization	Landfill Gas Utilization	\$ 23,718,000	S	Res							\$ -
18-01	New	Interim Covers	Interim Covers - West and North Slopes	\$ 1,000,000	S	Res				\$ 200,000	\$ 200,000	\$ 200,000	\$ 600,000
22-01	Renewal	Sedimentation Pond Relining	NW Sedimentation Pond Relining & Expansion	\$ 1,000,000	S	Res			\$ 1,000,000				\$ 1,000,000
22-07	Study	Recycling Area Upgrades	Recycling Area Upgrades	\$ 225,000	S	Res							\$ -
22-10	New	Storm Water Sedimentation pond Emergency Repairs	Storm Water Sedimentation pond Emergency Repairs	\$ 250,000	E	Res							\$ -
23-02	New	Contractor Workshop Relocation	Contractor Workshop Relocation	\$ 1,250,000	S	Res	650,000	\$ 650,000					\$ 650,000
23-02	New	Contractor Workshop Relocation	Contractor Workshop Relocation	\$	S	Cap	500,000	\$ 500,000					\$ 500,000
23-04	New	North End Commercial Access Improvements	North End Commercial Access Improvements	\$ 700,000	S	Res							\$ -
23-05	New	Existing Manual and Commercial Scale Upgrades	Existing Manual and Commercial Scale Upgrades	\$ 250,000	S	ERF	250,000				\$ 250,000		\$ 250,000
24-01	New	Cell 5&6 GRW	Cell 5&6 Gravity Retaining Wall Construction	\$ 2,000,000	S	Debt	750,000	\$ 750,000	\$ 1,250,000				\$ 2,000,000
24-02	Study	Hartland North Master Plan	Hartland North Master Plan	\$ 150,000	S	Res					\$ 150,000		\$ 150,000
24-05	New	Cell 5 Liner Construction	Cell 5 Liner Construction	\$ 7,900,000	S	Debt		\$ 4,900,000					\$ 4,900,000
24-06	New	Cell 1, 2 & 3 Transition Liner	Cell 1, 2 & 3 Transition Liner	\$ 4,000,000	S	Debt		\$ 2,000,000					\$ 2,000,000
24-07	New	Relocation of N. Toe Road Sedimentation Pond	Relocation of N. Toe Road Sedimentation Pond	\$ 500,000	S	Debt			\$ 500,000				\$ 500,000
25-01	New	NE & NW Aggregate Stockpile cover	NE & NW Aggregate Stockpile cover	\$ 750,000	S	Debt	750,000	\$ 750,000					\$ 750,000
25-02	Renewal	North End Wheel Wash	North End Wheel Wash	\$ 800,000	S	Res	200,000	\$ 400,000					\$ 400,000
25-03	New	Landfill Gas capture to meet New Federal Regs	Landfill Gas capture to meet New Federal Regs	\$ 250,000	S	Res		\$ 100,000	\$ 150,000				\$ 250,000
25-04	New	Hartland Operating Certificate Renewal	Hartland Operating Certificate Renewal	\$ 100,000	S	Res		\$ 100,000					\$ 100,000
25-05	New	Hartland Leachate Pipe Mods for Pigging	Hartland Leachate Pipe Mods for Pigging	\$ 150,000	S	Res			\$ 150,000				\$ 150,000
25-06	New	Quarry Wall liner	Quarry Wall liner	\$ 250,000	S	Res		\$ 250,000					\$ 250,000
25-07	New	Cell 4, 5A & 5B Construction Field QA/QC	Cell 4, 5A & 5B Construction Field QA/QC	\$ 500,000	S	Debt		\$ 250,000	\$ 250,000				\$ 500,000
25-08	New	RNG Optimization Projects	RNG Optimization Projects	\$ 831,000	S	Cap		\$ 831,000					\$ 831,000
25-08	New	RNG Optimization Projects	RNG Optimization Projects	\$ 1,000,000	S	Res		\$ 1,000,000					\$ 1,000,000
25-09	New	Hartland North - Willis P Driveway Upgrades	Hartland North - Willis P Driveway Upgrades	\$ 500,000	S	Res		\$ 500,000					\$ 500,000

Service #:

1.521

Service Name:

Environmental Resource Management

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-10	New	Hartland North Electrical	Hartland North Electrical	\$ 750,000	S	Res		\$ 750,000					\$ 750,000
25-11	New	Hartland Environmental Monitoring and Containment Projects	Hartland Environmental Monitoring and Containment Projects	\$ 75,000	S	Cap		\$ 75,000					\$ 75,000
26-01	New	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Cell 4 Bottom Lift Gas Wells / Leachate Drain	\$ 700,000	S	Debt			\$ 350,000		\$ 350,000		\$ 700,000
26-02	New	Hartland 5 year DOCP update	Hartland 5 year DOCP update	\$ 125,000	S	Cap			\$ 125,000				\$ 125,000
26-03	New	ERM Land Acquisition	ERM Land Acquisition	\$ 1,000,000	L	Res			\$ 1,000,000				\$ 1,000,000
26-04	New	RTF Biogas Tie-In to RNG	RTF Biogas Tie-In to RNG	\$ 1,000,000	S	Res				\$ 1,000,000			\$ 1,000,000
													\$ -
													\$ -
			GRAND TOTAL	\$ 89,198,000			\$ 3,100,000	\$ 15,761,000	\$ 12,510,000	\$ 6,985,000	\$ 2,735,000	\$ 1,985,000	\$ 39,976,000

Service: 1.521 Environmental Resource Management

Project Number	16-06	Capital Project Title	Replacing of Small Equipments	Capital Project Description	Replacing of Small Equipments

Project Rationale Replacement of small equipments that have reached their end of life

Project Number	17-01	Capital Project Title	Gas & Leachate Collection Pipe Extension	Capital Project Description	Gas & Leachate Collection Pipe Extension

Project Rationale To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing header system to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each gas well and leachate collector. The gas is then conveyed to the gas plant, and the leachate is conveyed to the lined storage lagoons and then discharged into the municipal sewer. Cost estimate is derived from historical construction information and includes consulting costs to layout pipe design/headers.

Project Number	17-02	Capital Project Title	Aggregate Production for Internal Use	Capital Project Description	Aggregate Production for Internal Use

Project Rationale Producing aggregate annually from shot rock that was quarried to make airspace provides the CRD with a number of benefits including: prolonging the landfill life (creating landfilling airspace), providing aggregate for on-site needs, effective interception of shallow groundwater inflows, cost and space savings by not having to import aggregate, and reduced social and environmental impacts by not having to truck in aggregate. Cost estimate is derived from historical tender data.

Project Number	17-04	Capital Project Title	Progressive Closure of External Faces	Capital Project Description	Progressive Closure of External Faces

Project Rationale As specified under the BC Ministry of Environments Landfill Criteria for Municipal Solid Waste, completed landfill areas and slopes must be closed with a progressive closure system on an annual basis. The closure system consists of a clay or synthetic cover placed over a gravel drainage layer This progressive closure system stays in place until economies of scale makes it cost effective to proceed with installation of a final closure system. The completion of Cell 3 in 2025/2026 requires closure of the areas that will not be filled against going forward.

Service: 1.521 Environmental Resource Management

Project Number	17-07	Capital Project Title	Computer Equipment	Capital Project Description	Computer Equipment

Project Rationale Replacement of computer equipment due to end of life cycle

Project Number	17-09	Capital Project Title	Vehicle Replacements	Capital Project Description	Vehicle Replacements

Project Rationale Replacement of vehicle due to end of life cycle

Project Number	17-12	Capital Project Title	Hartland Environmental Performance Model	Capital Project Description	Hartland Environmental Performance Model

Project Rationale The CRD is interested in developing a site-specific computer model that integrates engineering design with environmental performance for the Hartland Landfill. In 2016 the BC MOE made revisions to the BC Landfill Criteria. Many of Hartland's design and operations are already compliant, however a preliminary review identified additional conformance requirements for Hartland under the status quo. The model will enable the CRD to better demonstrate technical justification and environmental conformance over the lifespan of the landfill.

Project Number	17-14	Capital Project Title	Landfill Gas Utilization	Capital Project Description	Landfill Gas Utilization

Project Rationale The landfill gas is currently utilized as fuel to power a generator system to generate electricity and sold to BC Hydro. The excess landfill gas which is approximately 50% currently generated from the landfill is destructed by burning. ERM and EE have initiated a project to process the landfill gas to a higher quality could be utilized as natural gas. Fortis BC is interested to purchase the processed landfill gas from the CRD. The projected gas revenues from Fortis is significantly higher than the current arrangement with BC Hydro. This project is to carry out the feasibility study, preliminary engineering, and conduct business case and triple-bottom-line analysis, if the project proved to be feasible the detailed design and implementation will be followed.

Service:	1.521	Environmental Resource Management

Project Number	18-01	Capital Project Title	Interim Covers	Capital Project Description	Interim Covers - West and North Slopes
Project Rationale	Following Golder's Leachate Management Plan, once an active landfilling cell is completed, but hasn't reached future filling contours, tarping is required to shed rainwater and divert to the freshwater collection system to prevent it from entering the leachate collection system and overwhelming the leachate storage ponds. Cost estimate is derived from historical in-house cost data.				

Project Number	22-01	Capital Project Title	Sedimentation Pond Relining	Capital Project Description	NW Sedimentation Pond Relining & Expansion
Project Rationale	To prevent leakage and fines from migrating off site into the north freshwater drainage area, the sedimentation pond must be relined. In addition the sedimentation pond must be enlarged to meet MOE requirements for retaining 24 hrs of precipitation from a 100 year storm event. Finally, the sedimentation pond requires inlet valving and piping to permit flows to be diverted to the upper lagoon in the event there is an onsite spill that must be contained and diverted from fresh water courses.				

Project Number	22-07	Capital Project Title	Recycling Area Upgrades	Capital Project Description	Recycling Area Upgrades
Project Rationale	The project has been set up to conduct a design review of the existing recycling area at Hartland and investigate changes relating to efficient accessibility due to growing public interest in the depot and to include safety considerations such as protection from the sun during hot weather.				

Project Number	22-10	Capital Project Title	Storm Water Sedimentation pond Emergency Repairs	Capital Project Description	Storm Water Sedimentation pond Emergency Repairs
Project Rationale	Leachate has been detected getting into the fresh water sedimentation pond. This project has been set up to explore sources of contamination and make remedial works to the pond, incoming pipes and outgoing infrastructure as necessary to ensure containment of any contaminants. This project also includes the installation of any new monitoring wells, including consulting fees to locate , prove/commission and report findings/recommendations.				

Project Number	23-02	Capital Project Title	Contractor Workshop Relocation	Capital Project Description	Contractor Workshop Relocation
Project Rationale	The current contractors workshop is located in the future Cell 5 of the landfill and must be relocated so critical landfill infrastructure can be completed for Cell 4, 5 and 6. This project includes removal of the existing structure and reuse (if economical) in a new location adjacent to future cells so the operations contractor can conduct repairs on large landfill operations equipment (Packer, Bull-Dozer, excavators etc).				

Service: 1.521 Environmental Resource Management

Project Number 23-04 Capital Project Title North End Commercial Access Improvements Capital Project Description North End Commercial Access Improvements

Project Rationale This project includes necessary improvements to ensure the North Entrance and Scales are equipped for fully automated commercial access off Willis Point Road when Cell 4 is ready for filling. Improvements include landscaping, scale house improvements, automated gates, staging lanes, card readers/scanners, RFID systems, scale safety rails, bollards, radio intercoms, sidewalks, signage, etc.

Project Number 23-05 Capital Project Title Existing Manual and Commercial Scale Upgrades Capital Project Description Existing Manual and Commercial Scale Upgrades

Project Rationale The South Entrance Commercial scale approach/exit ramps are in poor condition. This project includes sawcutting and removal of old scale ramps and pouring new concrete with Rebar to eliminate further safety hazards to trucks and employees. The South Entrance Manual Scale deck is in poor condition. It requires replacement and/or major repair. This project accounts for all work that needs to be done after detailed assessment to ensure life of the existing manual and commercial scales can continue reliably for the next 20 years.

Project Number 24-01 Capital Project Title Cell 5&6 GRW Capital Project Description Cell 5&6 Gravity Retaining Wall Construction

Project Rationale This project will allow for the construction of a new mounded structural earth berm north of cell 1&2 at 5 corners intersection to serve as the new toe of cells 5 & 6. As part of this berm, the project includes installation of a critical sub-grade landfill leachate containment system (grout wall/curtain) and raising the clay containment berm from 130mASl to 135mASL to ensure leachate capture from future landfill cells 4, 5 & 6. The project also includes relocation of any existing infrastructure (LFG, Leachate, Water, electrical etc) that currently resides in the future footprint of the MSE berm.

Project Number 24-02 Capital Project Title Hartland North Master Plan Capital Project Description Hartland North Master Plan

Project Rationale With the recent completion of the new Residuals Treatment Facility and associated access and new scales at Hartland North, this design project will ensure that there is adequate future planning and integration with the existing landfill site

Project Number 24-05 Capital Project Title Cell 5 Liner Construction Capital Project Description Cell 5 Liner Construction

Project Rationale A new drainage and liner system will ensure effective removal of leachate from within the new Cell 5 area and prevent any off site migration. The liner will also include an underdrain which will relieve pore pressure and ensure fresh ground water does not contribute to ongoing leachate collection and processing. Improvements include all temporary and permanent access road and related infrastructure to allow refuse to be deposited in Cell 5.

Project Number 24-06 Capital Project Title Cell 1, 2 & 3 Transition Liner Capital Project Description Cell 1, 2 & 3 Transition Liner

Project Rationale A new drainage and liner system will ensure effective removal of leachate above Cells 1 & 2 from garbage placed ontop of it from cells 4, 5 and 6. This liner provides continuity, separation and acts as a transition between old cells of the landfill and cells 4-6. The liner will also include an underdrain which will relieve pore pressure and ensure leachate from Cell 1, 2 & 3 can properly drain to heal basin or the upper lagoon. Also included is an access road to anchor the transition liner.

Service: 1.521 Environmental Resource Management

Project Number	24-07	Capital Project Title	Relocation of N. Toe Road Sedimentation Pond	Capital Project Description	Relocation of N. Toe Road Sedimentation Pond
Project Rationale	The North Toe Road fresh water sedimentation collection pond sits ontop of Cell 1 garbage. The future Gravity Retaining Wall will be constructed ontop of the pond so it must be relocated.				

Project Number	25-01	Capital Project Title	NE & NW Aggregate Stockpile cover	Capital Project Description	NE & NW Aggregate Stockpile cover
Project Rationale	This project allows for mitigation measures needed to protect the environment from minerals that may runoff the stockpiles from precipitation. Mitigation includes the deployment of a temporary impermeable membranes overtop the NE and NW, installation of ground/surface monitoring wells, improvement projects intended to intercept and convey impacted ground/surface water to leachate disposal collectors, including any consultant work required to design/direct staff on the mitigation measures.				

Project Number	25-02	Capital Project Title	North End Wheel Wash	Capital Project Description	North End Wheel Wash
Project Rationale	This project accounts for a new commercial truck wheel wash system to be installed on the North End to ensure trucks don't track mud onto Willis Point Road. Project includes a temporary wheel wash needed until the final Cell 5 access roads are ready to be utilized.				

Project Number	25-03	Capital Project Title	Landfill Gas capture to meet New Federal Regs	Capital Project Description	Landfill Gas capture to meet New Federal Regs
Project Rationale	Environment & Climate Change Canada has released a proposed Landfill Methane Regulation that is expected to come into force in Q1/Q2 of 2024, with the intent of reducing fugitive landfill emissions across the country. The regulation sets thresholds for surface emissions at landfills emitting more than 10,000 tonnes of CO2e per year (Hartland exceeds this). Based on required monitoring events, any surface methane concentrations that exceed proposed levels require a corrective action plan and mitigation within a specified timeframe. Based on current surface emissions data, it is expected that Hartland will need to implement additional controls, improve gas collection, or repair infrastructure to reduce surface methane concentrations to achieve compliance with these proposed limits.				

Project Number	25-04	Capital Project Title	Hartland Operating Certificate Renewal	Capital Project Description	Hartland Operating Certificate Renewal
Project Rationale	Hartland's Operating Certificate (OC) has not been modified since January 27, 2010. CRD has committed to updating its OC in light of recent MOE discussion and approval of ERM's SWMP. This project covers staff time and consultant/legal fees to assist the CRD in updating the OC with the MOE.				

Project Number	25-05	Capital Project Title	Hartland Leachate Pipe Mods for Pigging	Capital Project Description	Hartland Leachate Pipe Mods for Pigging
Project Rationale	Leachate design, materials and installation to modify the leachate piping between HB-15 and the new RTF Centrate Line to reinstate pigging of the section of pipe between HB-15 and the Centrate return line).				

Service: 1.521 Environmental Resource Management

Project Number	25-06	Capital Project Title	Quarry Wall liner	Capital Project Description	Quarry Wall liner
Project Rationale	A portion of Cell 4 liner could not be installed due to accessibility during construction. The project includes implementing a seal between the bedrock quarry wall bench and the existing liner in Cell 4 in toutle valley. The construction will be conducted when waste filling has reached the elevation of the area to allow safe installation by Contractors. The project includes the supply, installation, QA/QC needed to install the small section of liner.				

Project Number	25-07	Capital Project Title	Cell 4, 5A & 5B Construction Field QA/QC	Capital Project Description	Cell 4, 5A & 5B Construction Field QA/QC
Project Rationale	Cell 4, 5 and 6 and related incrastructure construction will occur over multiple years. The project requires that the engineer of record be onsite during critical milestones throughout the construction project to ensure the construction is installer per the design. The original design budget contemplated a 1 year installation of all capital improvements for Cell 4, 5 & 6 projects. However, logistics and filling plans required phasing of the projects over a number of years which stretches the QA/QC budget over a longer period. The funds are to allow all travel, coordination meetings, onsite QA/QC field review, design				

Project Number	25-08	Capital Project Title	RNG Optimization Projects	Capital Project Description	RNG Optimization Projects
Project Rationale	Scope change to include additional cost and scope that were not originally contemplated in the original RNG project. Improvements include new transformer, Lock Block retaining wall, tie-in and relocation of existing infrastructure that interfere with the new facility and other improvement projects required to enhance the safety, operation and profitability of the facility.				

Project Number	25-09	Capital Project Title	Hartland North - Willis P Driveway Upgrades	Capital Project Description	Hartland North - Willis P Driveway Upgrades
Project Rationale	The project includes all design and construction work to ensure there is sufficient passing room for large trucks to turn off Willis Point (WP) road onto the Hartland North Driveway and safely pass large trucks leaving the facility at the same time. Improvements include driveway widening, paving, realignment of fencing/gates, culvert extensions, lighting, signage, Overhead electrical improvements (if required), pavement markings, delineators and any other improvements needed to ensure the safety of the public, contractors and employees accessing the site.				

Project Number	25-10	Capital Project Title	Hartland North Electrical	Capital Project Description	Hartland North Electrical
Project Rationale	The electrical power for the new scale Building at Hartland North is fed from a temporary system from the RTF. Additional loads are required to accommodate the relocation of the contractor shop, new truck wash, kitchen scrap transfer station, thermal pilot plant etc. There is no formal agreement or capacity for the RTF to provide power for the growing power demands at Hartland North. This project entails all electrical design and construction to service the power requirements needed for Hartland North (aformentioned projects), including power poles/lines, transformers and underground conduit/cabling. The scope also includes a backup power generator to ensure business continuity for the scale building during frequent power outages.				

Service: 1.521 Environmental Resource Management

Project Number	25-11	Capital Project Title	Hartland Environmental Monitoring and Containment Projects	Capital Project Description	Hartland Environmental Monitoring and Containment Projects
Project Rationale	To ensure compliance with BC Ministry of Environment regulations, an active review of current and future environmental controls is necessary. This project accounts for consultant studies, contractor environmental mitigation controls required to review and enhance the current environmental monitoring program at the Hartland landfill and ensure compliance with MOE regulations.				

Project Number	26-01	Capital Project Title	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain	Capital Project Description	Cell 4& 5 Bottom Lift Gas Wells / Leachate Drain
Project Rationale	To meet BC Ministry of Environment regulations, gas wells and leachate collectors are installed in each lift of refuse and have to be connected to the existing collection systems to collect methane gas. Well heads, valves, condensation traps, monitoring points, and piping has to be installed to each combination gas well and leachate collector. The leachate is then conveyed to the lined storage lagoons and then discharged into the municipal sewer. Estimate is derived from historical costs.				

Project Number	26-02	Capital Project Title	Hartland 5 year DOCP update	Capital Project Description	Hartland 5 year DOCP update
Project Rationale	Hartland's Operating Certificate (OC) issued by the BC Ministry of Environment requires adherence to the BC Landfilling criteria which requires updates to the Landfill DOCP every 5 years. The last DOCP was finalized and submitted to the MOE on May 2022. A new update is required by May 2027. The project includes the procurement of a consultant to complete the DOCP to meet submission requirement.				

Project Number	26-03	Capital Project Title	ERM Land Acquisition	Capital Project Description	ERM Land Acquisition
Project Rationale	ERM's long term plan to maximize recycling and diversion opportunities for the region requires the acquisition of land/facilities to accommodate the growing needs of the region. This project includes those activities needed to secure land or facilities for future diversion, recycling or waste management requirements of the region.				

Project Number	26-04	Capital Project Title	RTF Biogas Tie-In to RNG	Capital Project Description	RTF Biogas Tie-In to RNG
Project Rationale	The Residual Solids Treatment facility currently reuses the biogas produced during operation to minimize energy requirements for the facility. However there remains an excess of biogas that is currently flared and contributes to the CRD's carbon footprint. There is opportunity to divert the unused gas to Hartland's newly constructed Renewal Natural Gas plant for to purify the gas and sell it to Fortis over its 20 year sale agreement with the CRD. This project includes the design, procurement and installation of all infrastructure needed to take advantage of this opportunity.				

1.521 Enviromental Resource Management
Capital Reserve Fund Schedule - ERM
2025 - 2029 Financial Plan

Capital Reserve Fund Schedule - ERM

Capital Reserve Fund ERM - Landfill Closure Portion, Capital Reserve Portion, and Recycling Depots Portion

Capital Reserve Fund Schedule

Bylaw 2164 established a Solid Waste Refuse Disposal Reserve Fund for the ERM Service (was called Solid Waste Service). There are three portions in the Reserve Fund: Landfill Closure, restricted funds to cover the liability of closing Phase 2 - 3 and post-closure maintenance. Capital Reserve is working capital and not restricted.

Landfill Closure Portion Fund: 1020 Fund Centre: 101363	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	13,670,125	14,227,150	14,691,373	9,164,880	5,647,857	6,140,493
Planned Capital Expenditure (Based on Capital Plan)	-		(6,000,000)	(4,000,000)		
Transfer to/from Ops Budget	455,120	464,222	473,507	482,977	492,637	502,489
Interest Income*	101,905	-	-	-	-	-
Ending Balance \$	14,227,150	14,691,373	9,164,880	5,647,857	6,140,493	6,642,982

Assumptions/Background:

Liability reserve to fund closure of Phase 2-3 and post closure maintenance.

* 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 Reserve Fund Schedule

Capital Reserve Portion Fund: 1020 Fund Centre: 101364	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	12,211,415	9,267,416	8,797,406	5,617,406	3,487,406	2,207,406
Planned Capital Expenditure (Based on Capital Plan)	(5,750,000)	(4,250,000)	(3,650,000)	(2,600,000)	(1,750,000)	(1,600,000)
Transfer to/from Ops Budget	2,450,950	3,779,990	470,000	470,000	470,000	470,000
Interest Income*	355,051	-	-	-	-	-
Ending Balance \$	9,267,416	8,797,406	5,617,406	3,487,406	2,207,406	1,077,406

Assumptions/Background:

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

Capital Reserve Fund Schedule

Recycling Depots/Compost Center Reserve Portion Fund: 1020 Fund Centre: 102102	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	15,918	19,918	23,918	27,918	31,918	35,918
Planned Capital Expenditure		-	-	-	-	-
Transfer to/from Ops Budget	4,000	4,000	4,000	4,000	4,000	4,000
Ending Balance \$	19,918	23,918	27,918	31,918	35,918	39,918

Assumptions/Background:

Reimburse operating budget for capital expenditures spent by Compost Center.

1.521 Enviromental Resource Management
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

Enviromental Resource Management

Bylaw 3867 - established Operating Reserve for the ERM Service to be used by the service for: mitigating fluctuations in tipping fee revenue and for covering operational expenditures as required, including debt servicing.

Operating Reserve Schedule

Operating Reserve Schedule Fund: 1500 Fund Center 105509	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	22,707,937	8,669,820	8,893,860	8,799,295	7,242,080	5,095,563
Planned Purchase - RNG project	(12,381,000)	(1,000,000)				
Planned Capital Expenditure (Based on Capital Plan)	(3,500,000)					
Transfer to/from Ops Budget	1,011,772	1,224,040	(94,565)	(1,557,215)	(2,146,517)	-
Interest Income*	831,111			-	-	-
Total projected year end balance	8,669,820	8,893,860	8,799,295	7,242,080	5,095,563	5,095,563

Assumptions/Background:

Reserve for rate stabilization

* 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.

1.521 Enviromental Resource Management
ERF Reserve Fund Schedule
2025 - 2029 Financial Plan

ERF Reserve Fund Schedule

ERF: ERM ERF or PERS Fund for Equipment

Equipment Replacement Fund Fund: 1022 Fund Centre: 101447	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	2,285,782	2,115,744	1,864,744	1,683,744	1,502,744	1,071,744
Planned Purchase (Based on Capital Plan)	(285,166)	(455,000)	(385,000)	(385,000)	(635,000)	(385,000)
Transfer to/from Ops Budget	115,128	204,000	204,000	204,000	204,000	204,000
Interest Income*		-	-	-	-	-
Ending Balance \$	2,115,744	1,864,744	1,683,744	1,502,744	1,071,744	890,744

Assumptions/Background:

ERF Reserve to fund replacement of computer equipment and for PERS (Priority Equipment Replacement) type equipment that lasts less than 15 years

* 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.

Environmental Resource Management 2025 Operating and Capital Budget Presentation

Environmental Services Committee
September 25, 2024

Environmental Resource Management Service Areas



Waste Diversion



Landfilling

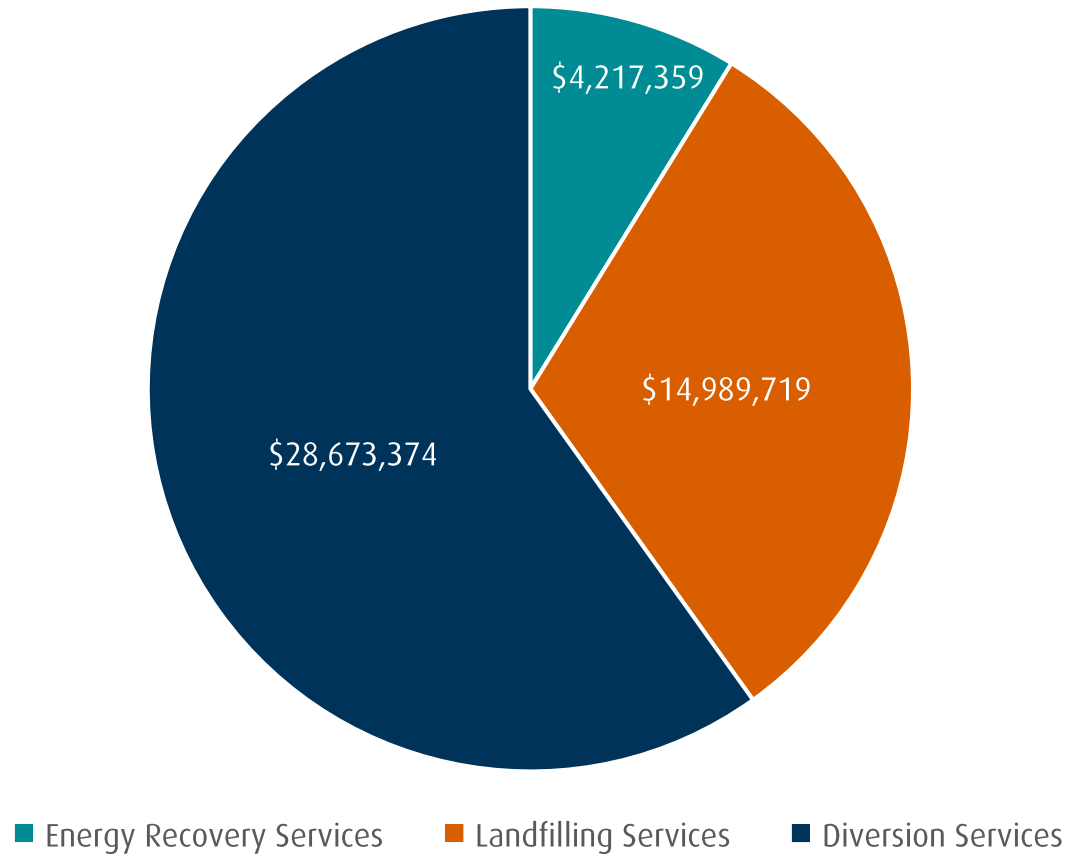


Energy Recovery



2025 Operating Budget Expenses

\$47,880,452



Environmental Resource Management

Service Areas

2025 Operating Budget



Waste Diversion (\$28.6 million)

- Solid Waste Planning \$1.7 million
- Community Support Programs \$1.4 million
- Hartland Diversion Programs \$12.8 million
- Curbside Recycling \$11.7 million
- Electoral Area Recycling \$1.2 million

Landfilling (\$15 million)

- Heavy Equipment Contract \$5.3 million
- CRD Enviro Programs \$1 million
- CRD Engineering \$700 K
- Corp Allocation \$3 million
- Solid Waste Admin \$1.1 million
- Education \$500 K
- Leachate \$1 million

Energy Recovery (\$4.2 million)

- Contract for Services \$1.4 million
- Electricity \$1 million
- Environmental Resource Management Overhead - \$1.5 million
- CRD Enviro \$100 K

2025 Operating Budget Expenses - \$47.9 million

- \$11.2 million (31%) increase over 2024 Operating Budget

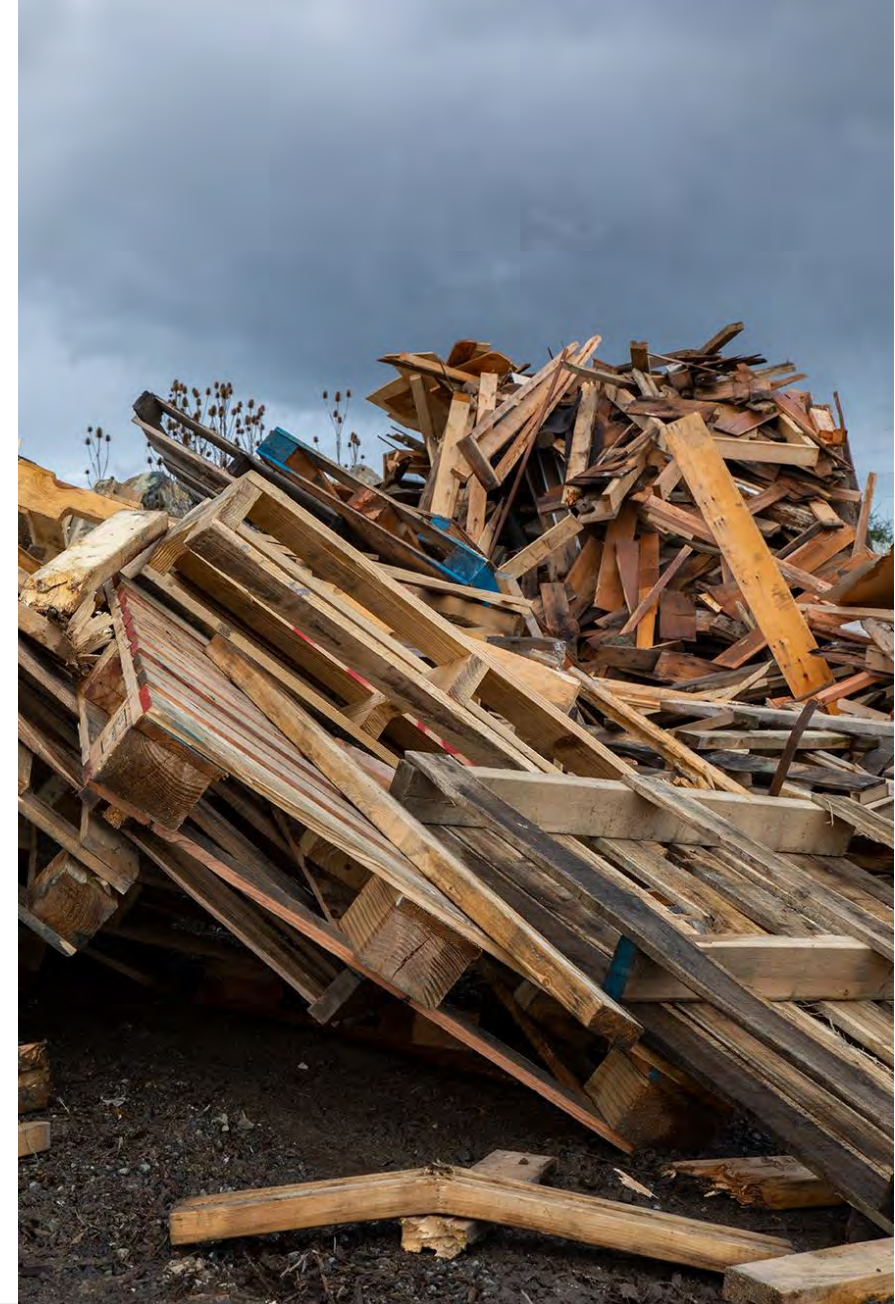


- Waste Diversion increased \$6 million
- Landfilling increased \$2.6 million
- Energy Recovery increased \$2.7 million

2024/2025 Operating Budget – Significant Changes

Waste Diversion (+\$6 million)

- Material Stream Diversion expenses (\$2.7 million)
- Solid Waste Management Plan – increase in programming (\$700,000)
- New Curbside Blue Box 2024 contract (\$2.4 million)
- Healthy Waters – Tod Creek sampling (\$200,000)



2024/2025 Operating Budget - Significant Changes



Landfilling (+\$2.6 million)

- Heavy equipment contract increase - volume / operating costs (\$1.5 million)
- Corporate overhead (\$1 million)

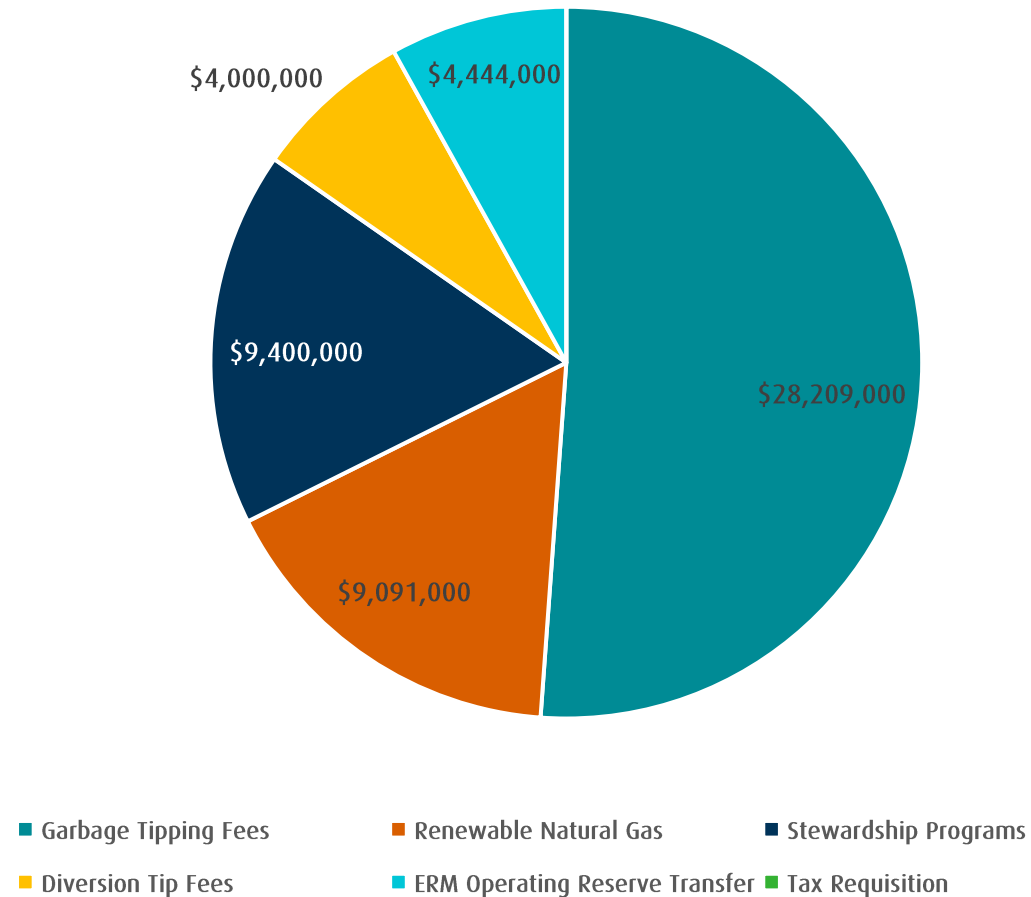
Energy Recovery Services (+\$2.7 million)

- HRRG Operating Contract (\$1.4 million)
- Renewable Natural Gas Plant – Electricity (\$1 million)



2025 Operating Budget Revenues

\$55 million



2024/2025 Operating Budget Revenues

+\$15.5 million - before reserve transfers (\$3.4 million) and debt (\$.08 million) increases



Waste Diversion (+\$2.75 million)

- Blue box revenue increase from Recycle BC (\$2.75 million)

Landfilling (+\$4.25 million)

- Revenue from Material Stream Diversion policy changes

Energy Recovery (+\$8.5 million)

- Revenue from new Renewable Natural Gas facility, Q1 start-up

2025 – Capital Budget

\$15.7million



Ongoing capital (\$4.23 million)

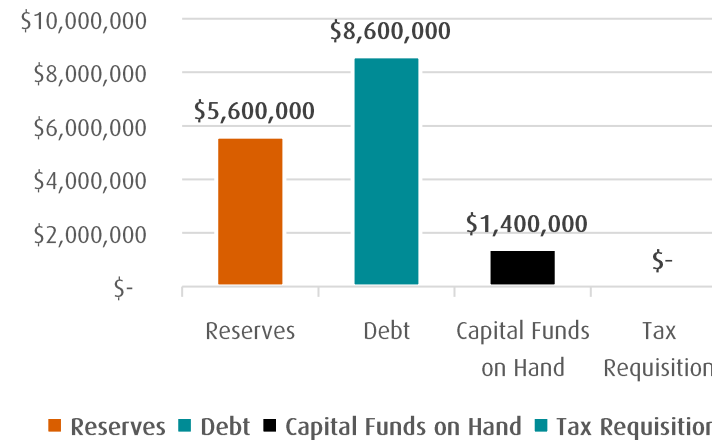
- Aggregate production, progressive closure, electrical, Operating Certificate

Preparing Cells 4, 5, 6 (\$9.7 million)

- Design / install new liner, truck wheel wash, relocate shop...

Renewable Natural Gas (\$1.83 million)

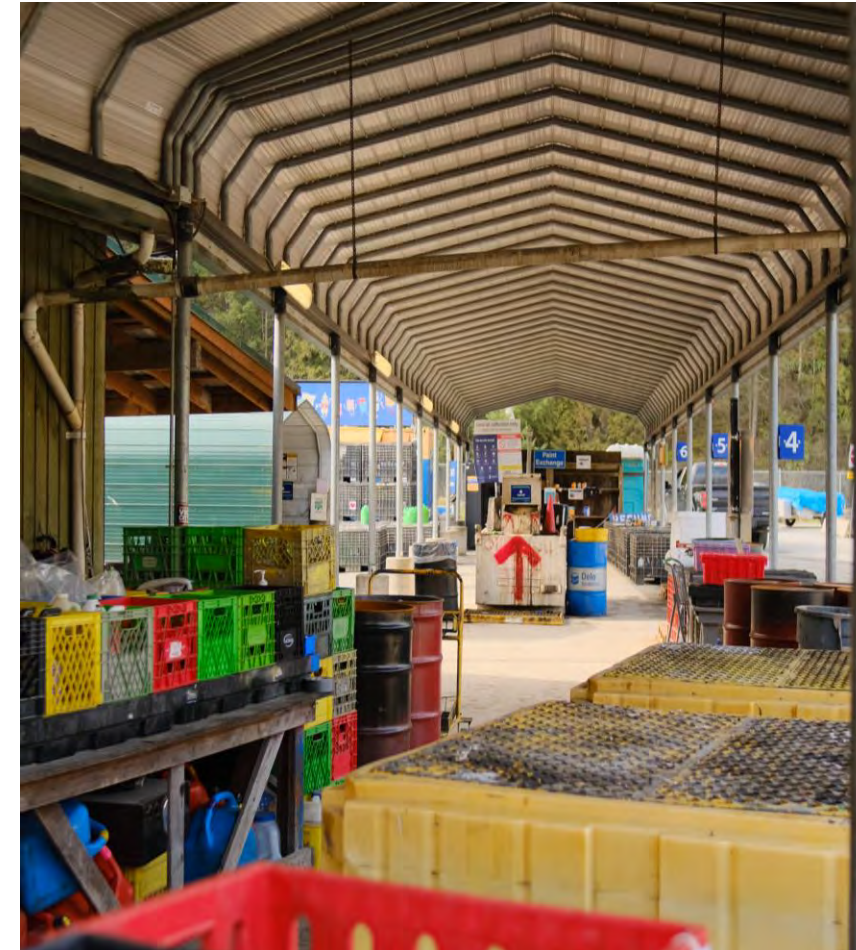
- Completion of Renewable Natural Gas capital project



2025 Environmental Resource Management Operating & Capital Budget Summary



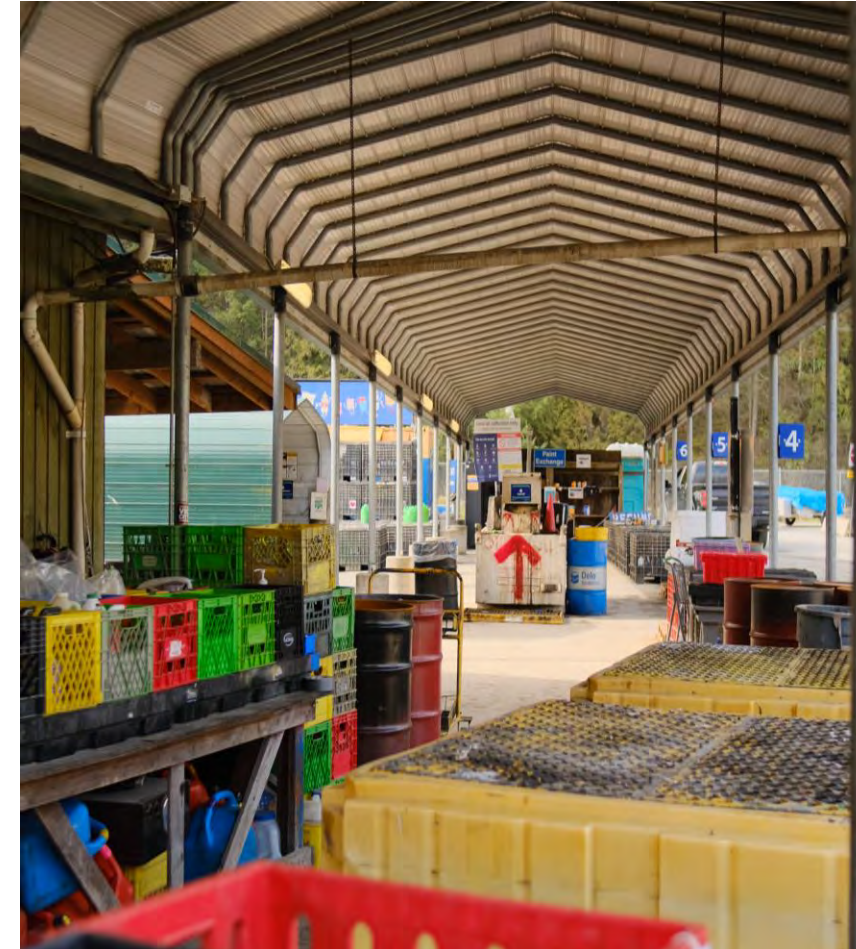
- 2024/25 Operating expenses +\$11.2 million
- 2024/25 ERM Revenues +\$15.5 million
- 2025 Capital Budget (\$15.7 million)
- 2025 Capital Funding with ERM Reserves and Debt
- No tax requisition required to fund ERM budget

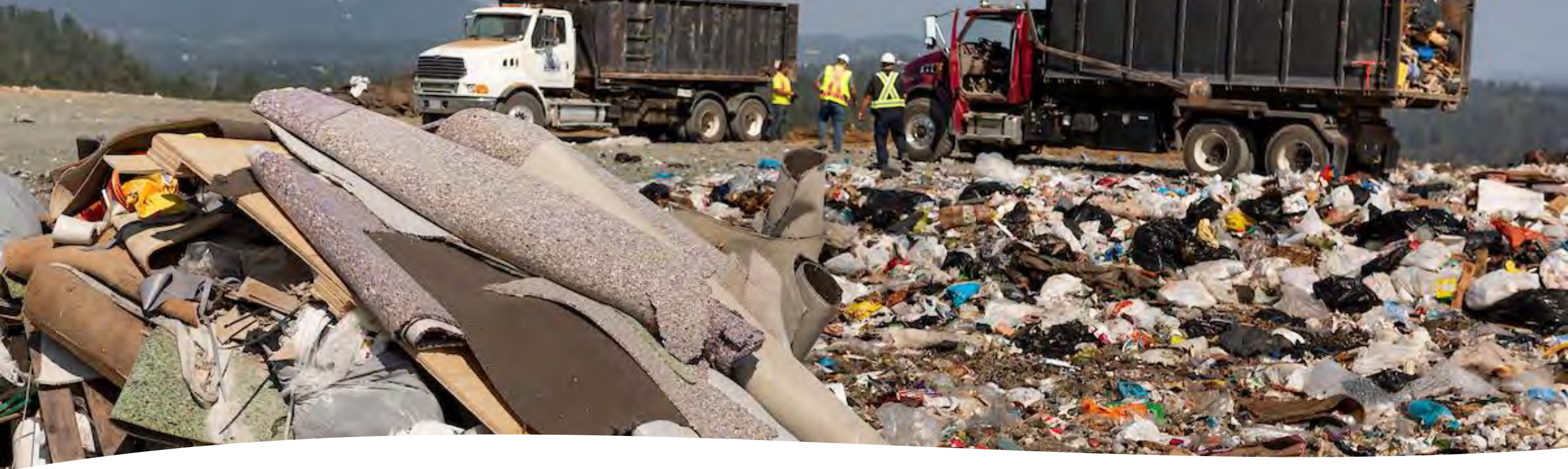


2025 Environmental Resource Management Funding Summary – new FTEs



- 4.5 new FTEs funded by ERM (2025)
 - 1.0 Landfill Attendant (term to FTE)
 - 1.0 Landfill Maintenance Worker
 - 1.0 Solid Waste Analyst
 - 0.5 Bylaw Administration (Planning & Protective Services)
 - 1.0 Manager, Innovative Projects (new CRD work unit)





Thank you

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Capital Regional District



CRDVictoria



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**REPORT TO GOVERNANCE COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 02, 2024**

SUBJECT **Legislative and General Government, Facilities Management Services - 2025
Operating and Capital Budgets**

ISSUE SUMMARY

To provide an overview of the draft 2025 Legislative and General Government, and Facilities Management service budgets, including 2024 year-end budget projections.

BACKGROUND

The Capital Regional District (CRD) was created in 1966 as part of the British Columbia Provincial Government's initiative to provide regional decision-making on matters that transcend municipal boundaries, and to enable more effective service delivery through region-wide or shared delivery models. In addition, as the local government for electoral areas, the CRD facilitates and delivers projects and services for residents living in unincorporated areas. The CRD also owns and operates the Capital Region Housing Corporation (CRHC), the second largest non-profit housing provider in the province, and administers the Capital Regional Hospital District (CRHD) which provides capital funding for healthcare infrastructure, such as health facilities and hospital equipment.

The governance structure includes a 24-member Board of Directors which is composed of one or more elected officials from each of municipality and electoral area within CRD boundaries. Each local government and electoral area hold one director position on the Board for every 25,000 residents (or portion thereof). Each director also serves on the CRHD and CRHC Boards.

By way of legislation, costs for legislative and general government activities are included in a Legislative and General Government Service. This service includes sub-budgets for Board Expenditures, the Chief Administrative Officer (CAO) and Executive Services, Corporate Climate Action, Corporate Communications, Corporate Emergency Services, Corporate Services, Financial Services, First Nations Relations, Human Resources (HR), Information Technology (IT), and select General Managers (GMs).

The Legislative and General Government Service is primarily funded through requisition and cost recovery from CRD services, the CRHC and the CRHD. Other funding sources include transfers from reserve, grants and surplus carryforward when available. The Facilities Management Service is primarily funded through cost recovery from CRD services.

This report will provide forecasted 2024 results and an overview of the 2025-2029 Financial Plan for the Legislative and General Government and Facilities Management service budgets.

2024 Year End Projected Results

Details of each budget, including forecasted year-end results can be found in Appendices B through Q.

The Legislative and General Government service is forecasting a one-time net favourable variance of \$1.3M for 2024. The surplus is primarily the result of labour market challenges in staffing new and vacant positions. Staff have recommended a surplus carryforward of \$0.8 million into 2025 to offset requisition while transferring the balance to fund one-time initiatives identified in the 2025-2029 Financial Plan. The Facilities operating budgets are anticipated to be on budget for 2024.

With respect to capital expenditures in 2024, a total of 48 projects were planned with combined budgets of \$8.5 million. Staff are forecasting a favourable variance of \$1.9 million driven primarily due to timing of Fisgard Boardroom improvements, timing of additional office space at the Integrated Water Services (IWS) Field Office, and data centre upgrades. All projects have been rescoped into 2025 where the funds have been budgeted. For the Facilities capital expenditures, 12 projects were planned for 2024, totaling \$1.165 Million. Staff are projecting a favourable variance of \$0.15 million due to timing and favourable operations. Project delayed in 2024 have been rescoped to 2025.

2025 Operating Budget

The draft 2025 Legislative and General Government and Facilities operating budget including year over year changes in expense and revenue is summarized in Appendix A. Total budgeted expenditures for 2025 are \$48.35 million, a 9.4% increase over 2024. Less than one third of operating expenditures are funded through requisition or \$13.7 million, a 10.6% increase over 2024.

Table 1 summarizes the change in expenditures for each sub-budget within the service, providing both the \$ and % over prior year.

Table 1: 2025 Year over Year Budget Comparison (\$Millions)

Budget Description	2025 Financial Plan	2024 Financial Plan	\$ Change	% Change
Revenue	1.619	1.577	0.042	2.7%
Board Expenditures	1.412	1.421	-0.009	-0.6%
CAO & Executive Services	1.229	1.118	0.111	9.9%
Corporate Services	3.626	3.177	0.449	14.1%
HR	4.152	3.799	0.353	9.3%
Financial Services	9.339	9.088	0.251	2.8%
IT	15.393	13.385	2.008	15.0%
First Nations	1.559	1.463	0.096	6.6%
Corporate Communications	1.431	1.545	-0.114	-7.4%
GM – Electoral Areas	0.250	0.000	0.250	100.0%
Other*	3.215	3.025	0.19	6.3%
Legislative & General	\$43.23	\$39.60	\$3.63	9.2%
Facilities Budgets	5.123	4.606	0.517	11.22%
Total	\$48.35	\$44.20	\$4.14	9.4%

*Other: Includes the functions of Corporate Climate, Real Estate, Health Planning, GM Planning and Protective Services, Corporate Emergency and GM Regional Parks and Environmental Services (ES)

Impact drivers for each operating budget are detailed in bridge files in appendices B through Q.

Below are explanations for sub-budgets with a change in expenditure exceeding guidelines of 3.0% and \$50,000, and/or functions with Initiative Business Case (IBC) cost impacts:

- **Chief Administrative Officer and Executive Services:** Increase due to the cost to annualize the 1.0 Full-Time Equivalent (FTE) for the 2024 IBC 11b-7.1: Manager of Corporate Initiatives and Administration, step increases and paygrade changes on existing staff.
- **Corporate Services:** Increase is primarily due to IBC 13a-3.1, M365 Sharepoint Online Transition. Sharepoint is CRD's records repository system. The system is at the end of life and staff are migrating records to a cloud-based M365 platform. The new platform is a significantly different product which makes the data migration complex. To streamline implementation of an electronic documents and records management system (EDRMS) the migration will include re-organization and clean up of our data footprint. To facilitate the work, oversight of the migration is moving from Technology and Digital Transformation to the Information Services Division under Corporate Services. 1.0 FTE in 2025 is required to support the migration work. Additional one time costs are required for contracted support services for the migration. Other increases are attributable to the annualization of 2024 staff additions, step increases, and cost of living adjustments.
- **Human Resources:** Increase in 2025 due to 1.0 FTE in IBC 11b-1.2 Manager, Safety, 0.5 FTE Term (two years) in 13a-3.2 SAP S4/Hana Enhancements and IBC 11b-1.5 Corporate Recruitment - LinkedIn Talent Licensing (funding only); for 2026 3.0 FTEs in IBC 11b-1.4 Corporate Recruiting and IBCs 13b-3.1 Benefits, Wellness & Abilities Management, and 2.0 FTEs Term (two years) in IBC 11b-1.1 HRIS Talent Suite; for 2027 2.0 FTEs in IBC 11b-1.1 HRIS Talent Suite and IBC 11b-1.4 Corporate Recruiting.
- **Financial Services:**
 - A net increase of 2.0 FTE ongoing through IBC approvals offset by the Asset Management division transitioning from Financial Services to IWS as work content moves from planning to operations. Other impacts on the operating budget are driven by salary and benefit increases from the collective agreement, annual step increases and cost recovery impacts related to facilities.
 - 2025 IBC 13a-1.2: Manager of Procurement (1 FTE for) to deliver advice and direction on procurement inquiries, support a centralized procurement service review, and to implement CRD Evolves recommendations
 - 2025 IBC 5a-1.6: Manager Finance, Regional Housing (1 FTE) to support the CRHC Major Capital Plan and operations, and transformation of processes
 - 2025 IBC 13c-1.3: Senior Financial Advisor (1 FTE) to provide long-term financial planning, modeling, decision support, and treasury management
 - 2.0 FTEs (IBC 13d-1.1) to support all other organization wide IBCs. As a centralized support division, the impact of advancing all other initiatives and growth of the organization is consolidated in Financial Services through transactional processing, regulatory reporting, payroll and time management, payables and receivables, among other core finance functions
 - (3.0) FTEs as the Asset Management division moves from Financial Services to IWS as an early implementation of the CRD Evolves program

- **Technology and Digital Transformation:** The 2025 budget impact is predominantly driven by multi-year IBCs from 2023-2025 such as the SAP S4 upgrade, website redesign project, SharePoint M365 migration, cybersecurity investments and support of the CRD's migration to cloud-based applications and platforms.
 - 2023 IBC 15f-1.9 SAP Lifecycle Replacement – required end of life migration of ERP system from SAP ECC to SAP S/4Hana
 - 2023 IBC 15f-1.15 Digital Communications Governance and Support Services – corporate website hosting services
 - 2024 IBC 11b-1.1 HRIS Talent Suite – additional ongoing software licencing costs.
 - 2025 IBC 13a-1.3 Contracts and Procurement Modernization – research and implementation of contracts and procurement workflow, record keeping, and digital signature software solution.
 - 2025 IBC 13a-3.1 M365 SharePoint Online Transition – migrate SharePoint 2019 (soon to be retired by Microsoft) to SharePoint Online M365
 - 2025 IBC 13a-5.1 Project & Service Management Platform (0.5 FTE) – implement a unified system such as JIRA/Confluence to manage, track, report, and communicate on technology-related projects
 - 2025 IBC 13a-5.2 MyCRD and Supporting Platforms (1.0 FTE) – streamline and enhance citizen experience by providing a unified online platform
 - 2025 IBC 13a-6.2 Cybersecurity Risk Specialist (1 FTE) – onboard a skilled and experienced technical resource to enhance the CRD's cybersecurity posture
 - 2025 IBC 13a-6.3 Sr. IT Administrative Coordinator (1 FTE conversion) – improve operational efficiency by assisting with the escalating demand for financial, vendor, and contract management support
 - 2025 IBC 13d-1.2 Support Division IBC (2 FTEs) – in support of all other organization wide IBCs. As a centralized support division, the impact of advancing all other initiatives and growth of the organization is consolidated in Technology and Digital Transformation through help desk, customer and technical support, maintenance and patching, among other core technology functions
 - Other impacts include one-time organizational support activities such as IT/IWS cybersecurity remediation and Azure Landing Zone.
- **First Nations:** Reduction in one-time expenditures from 2024 for First Nations Relations initiatives for cultural training and advancing the indigenous employment strategy, offset by an increase due to annualization of a 1.0 FTE approved in 2024 in IBC 15a-1.2 Government to Government Relationship Building initiative. In 2025, 1.0 FTE to be added to support relationship building and MOU development, make progress on priority action items identified by First Nations in the region, and support new corporate reconciliation priorities such as implementation of the *Emergency Management Act* and advancement of servicing agreements.
- **GM – Electoral Areas ^{**}(NEW)^{**}:** 2025 IBC 16e-5.1 Electoral Area Services Department Oversight (2 FTEs) – currently, the three electoral areas operate under a decentralized administrative and operational model, resulting in varying levels of resources. Each electoral area is overseen by a distinct Senior Manager who reports to a different General Manager or the Chief Administrative Officer. To improve services in electoral areas, staff recommend forming a new Electoral Area Services department led by a General Manager. This department will consolidate existing services, with current Senior Managers in each

area reporting to the new General Manager, who will join the Executive Leadership Team. It's recommended that the new General Manager be appointed as a CRD Officer and that CRD Bylaw 3343 be updated. The Electoral Area Services department is scheduled to start in Q3, 2025 and will be led by a General Manager with one administrative support, adding two full-time employees. The department's (two new positions) funding will come from requisition: 30% from Regional Legislative and General Services, and 70% from the three Electoral Areas based on converted assessment.

- **Facilities Budgets *** (NEW) ***:** New to the committee this year is Facilities Management, comprising of three service areas. The main Facilities Management service provides administration, maintenance, technical and project management to office facilities and pump stations across the region. The CRD Headquarters operates the downtown office space for the CRD, including 625 Figgard Street, as well as leasing office space at 1675 Douglas Street and parking in downtown Victoria. Corporate Satellite Facilities provides both owned and leased space to CRD departments including the Juan de Fuca Administration Building, Millstream Bylaw office, and the Animal Shelter. All three services are primarily funded on a cost recovery basis by user departments.
 - **Facilities Management:** For the 2025 fiscal year, there were only minor modifications made to the budget resulting in an operating total of \$2,147,641 – a net decrease of 0.2% from 2024. While two staff positions were removed from the budget in a corporate restructure (Contracts Coordinator and Project Engineer), the overall reduction in the budget was partially offset by an increase to the auxiliary staff as facilities management centralization continues to increase the operational scope of the department.
 - **CRD Headquarters Building:** For the 2025 fiscal year, there were several changes to the 1.106 Operating Budget. The budget is being increased from a total of \$2,204,840 in 2024 to \$2,678,668 – a total increase of \$473,828 (21.49%), primarily driven by increased leased space at 1625 Douglas Street \$290,460, insurance costs of \$28,669 and an increase to capital reserves of \$70,000 in a phased alignment of the reserve fund with corporate best practices.
 - **Corporate Satellite Facilities:** The 2025 fiscal year operating budget is \$284,421 – an increase of \$46,704 (19.65%) over 2024. Major drivers for the budget increase are a new cleaning contract at Juan de Fuca of \$15,680, an increased Facilities Management staff service level at Juan de Fuca of \$6,415 and increased pest control service costs at the Animal Shelter of \$2,616.

2025 Capital Budget

The proposed five-year capital plan for the Legislative and General Government Service totals \$15.4 million with \$9.8M in year one. Table 2 summarizes the capital plan by budget within the service.

Table 2: 2025-2029 Capital Expenditure by Function (\$Millions)

Budget Description	Annual Capital Plan (2025)	Total Capital Plan (2025-2029)	% of L&G
Board Expenditures	0.751	0.826	7.68%
CAO/Corporate Services	0.006	0.064	0.06%
HR	0.010	1.237	0.10%
Financial Services	5.130	5.305	52.43%
IT	3.810	7.812	38.94%
First Nations	0.000	0.016	0.00%
Corporate Communications	0.072	0.095	0.74%
Other*	0.006	0.044	0.06%
Legislative & General	\$9.785	\$15.399	100%
Facilities Budgets	0.740	4.070	
Total	\$10.525	\$19.469	

*Other: Includes the functions of Corporate Climate, Real Estate, Health Planning, GM Planning and Protective Services, Corporate Emergency and GM Regional Parks, ES and Electoral Areas.

Details for each capital plan can be found in appendices B through Q.

Below are explanations for sub-budgets with capital expenditures exceeding \$0.250 million:

Board Expenditures: New tables for additional capacity (\$225,000) in the boardroom, as well as boardroom technology replacements (\$265,000) and upgrades (\$225,000) for audio and media, for 2025.

Financial Services: Budget for additional corporate office space at the IWS Field Operations Center has been captured in the Financial Service's budget for 2025. As the development of the IWS FOC progresses and planned departmental occupation of the additional office space is finalized, it will be re-evaluated if realignment of this budget to another service is appropriate.

Information Technology and Digital Transformation: The primary focus of the five-year Capital plan includes ERP application modernization enhancements to reduce accumulated technical debt, and the adoption of new functionality to improve business processes and efficiencies. These include the continued migration of SAP ECC to S/4Hana, improvements to analytics, and upgrades to user interfaces, data centre maintenance and modernization, and alternate data centre to support business continuity/disaster recovery. Also impacting the capital plan are improvements to cybersecurity, specifically identity management, multi-factor authentication, and network segmentation.

Facilities Budgets

- **Facility Management:** The 5-year capital plan is primarily related to equipment and fleet replacement as they reach the end of their useful life.
- **CRD Headquarters Building:** The primary focus of the 5-year capital plan includes upgrades to the 625 Fisgard HVAC system to improve the energy efficiency of the system, in line with achieving the CRD's greenhouse gas reduction and climate action goals. The

balance of the plan involves minor upgrades throughout the building and operational equipment, as equipment and components reach end-of-life or need replacement.

- Corporate Satellite Facilities: This budget has no material items at this time pending the results of the next condition assessment, the only item is a provision for emergency repairs as needed at the Juan de Fuca Building.

Insurance Fund: Rising allocations are the result of a hard global insurance market for all insurance types, primarily property premium increases, which have increased substantially over the past five years. Allocations for property insurance have historically been offset by the interest from CRD's self-insured retention of \$2-million, accruing since the late 1980s, and resulting in individual services obtaining savings over the past five years as the insurance market hardened. However, this interest can no longer keep pace with the increase in premiums and an allocation increase is required. To achieve immediate premium reductions for property, a property insurance deductible of \$1-million rather than \$200,000 has been adopted, resulting in an 18% cost savings. To review appropriate self-insurance fund levels and deductible levels, staff are in discussion with actuarial consultants.

ALTERNATIVES

Alternative 1

The Governance Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendices A through Q, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Alternative 2

The Governance Committee refer the budget back to staff for additional information for the Capital Regional District Board's consideration.

IMPLICATIONS

Financial Implications

Staff continue to manage cost pressures on revenue through utilization of reserves and surplus carryforward where possible as well as refinement of cost recovery across services.

Alignment with Board and Corporate Priorities

Community Need Summaries present an overview of the operational and strategic context, services levels, initiatives and performance data for each Community Need in the CRD 2023-2026 Corporate Plan. They also provide details of the initiatives, associated staffing, timing and service levels required to advance the work in future years.

The Community Need Summaries related to the Legislative and General Government service are Advocacy, People, Open Government, First Nations, and Business Systems and Processes. These Community Need Summaries are being presented under separate reports and document

the organization's service planning recommendations for 2025.

CONCLUSION

The proposed 2025 Legislative and General Government, and Facilities service budgets have been prepared for consideration by the Governance Committee. The Committee will make budget recommendations to the CRD Board through the Committee of the Whole. The proposed 2025 budget reflects the inclusion of many CRD Corporate Plan initiatives across a number of Legislative and General functions.

RECOMMENDATION

The Governance Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendices A through Q, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Submitted by:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Submitted by:	Russ Smith, Acting General Manager, Parks, Recreation & Environmental Services
Submitted by:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B.Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: 2025 Legislative & General Consolidated Operating Budget
- Appendix B: CRD 2025 Budget Board Expenditures
- Appendix C: CRD 2025 Budget Other Legislative & General - Climate
- Appendix D: CRD 2025 Budget CAO & Executive Services
- Appendix E: CRD 2025 Budget Corporate Services
- Appendix F: CRD 2025 Budget Real Estate
- Appendix G: CRD 2025 Budget Human Resources
- Appendix H: CRD 2025 Budget Finance
- Appendix I: CRD 2025 Budget Health & Capital Planning Strategies
- Appendix J: CRD 2025 Budget Information Technology
- Appendix K: CRD 2025 Budget GM Planning & Protective Services
- Appendix L: CRD 2025 Budget Corporate Emergency
- Appendix M: CRD 2025 Budget First Nations Relations
- Appendix N: CRD 2025 Budget GM - Parks and Environmental Services
- Appendix O: CRD 2025 Budget Corporate Communications
- Appendix P: CRD 2025 Budget GM – Electoral Areas
- Appendix Q: CRD 2025 Budget – Facility Management

2025 Legislative and General Government and Facilities Operating Budget Summary

The following tables summarize the total 2025 Legislative and General Government sub-budgets detailed in appendices B through O by comparing the change from 2024.

Table 1: 2025 Budgeted Expenses – Legislative & General

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Salaries and Wages	27.913	25.804	2.109	8.2%
Consultancy and Contract for Services	2.327	3.610	(1.283)	(35.5%)
Software Licenses	3.739	3.026	0.713	23.6%
Other Operating Costs	9.246	7.158	2.088	29.2%
Total (M)	\$43.225	\$39.598	\$3.627	9.2%

Table 2: 2025 Budgeted Revenue – Legislative & General

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Allocations and Other Revenue	27.814	23.912	3.902	16.3%
Requisition	13.547	12.252	1.295	10.6%
Transfers From Reserve	1.864	3.434	(1.570)	(45.7%)
Total (M)	\$43.225	\$39.598	\$3.627	9.2%

Requisition

The 2025 requisition is \$13.6 million, which is a 10.6% increase over 2024.

The key drivers of the increase in requisition are for funding, or partial funding for the following items:

- 2025 IBC 16e-5.1 Electoral Area Services Department Oversight (6 months)
- 2025 IBC 13d-1.1 Support Division IBC - Financial Services
- 2025 IBC 13a-3.1 M365 SharePoint Online Transition to IM
- 2025 IBC 13a-1.2 Manager of Procurement
- 2025 IBC 5a-1.6: Manager Finance Regional Housing
- 2025 IBC 9a-2.1 Resiliency and Recovery Coordinator
- Annualization of 2024 IBCs
- Salary and remuneration adjustments based on collective agreement

The following tables summarize the total 2025 Facilities sub-budgets detailed in appendix Q by comparing the change from 2024.

Table 3: 2025 Budgeted Expenses - Facilities

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Salaries and Wages	1.461	1.614	(0.153)	(9.5%)
Internal Labour	0.358	0.348	0.010	2.9%
Internal allocation	0.691	0.642	0.049	7.6%
Lease Costs	0.691	0.389	0.302	77.6%
Other Operating Costs	1.922	1.613	0.309	19.2%
Total (M)	\$5.123	\$4.606	\$0.517	11.2%

Table 4: 2025 Budgeted Revenue - Facilities

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Allocations and Other Revenue	4.953	4.432	0.521	11.8%
Requisition	0.170	0.174	(0.004)	(2.3%)
Total (M)	\$5.123	\$4.606	\$0.517	11.2%

Requisition

The 2025 requisition is \$0.170 million, which is a 2.0% decrease from 2024.

The following table summarizes the total Legislative and General Government and the Facilities budgeted revenue.

Table 5: 2025 Budgeted Revenue - Total

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Allocations and Other Revenue	32.767	28.344	4.423	15.6%
Requisition	13.717	12.426	1.291	10.4%
Transfers From Reserve	1.864	3.434	(1.570)	(45.7%)
Total (M)	\$48.348	\$44.204	\$4.144	9.4%

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Board Expenditures

COMMITTEE REVIEW

Service: 1.011 Board Expenditures

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for the remuneration and expenses of the Capital Regional District members of the Board.
One-half of the remuneration paid to the electoral area directors is charged to the Electoral Area Administrative Budgets (starting with the year 2003 budget).

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

1.011 - Board Expenditures	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Directors' Remuneration	910,194	890,000	936,900	-	-	936,900	955,640	974,750	994,250	1,014,140
Standard Overhead Allocation	60,175	60,175	68,189	-	-	68,189	70,234	71,639	73,072	74,533
Building Occupancy	111,261	111,261	140,337	-	-	140,337	155,826	168,187	174,982	177,907
Legal Expenses	15,530	-	16,000	-	-	16,000	16,320	16,650	16,980	17,320
Contract for Services	40,000	30,000	10,300	-	-	10,300	10,510	10,720	10,930	11,150
Software Licenses	156,030	122,699	78,310	-	30,000	108,310	79,880	81,480	83,110	84,770
Meetings & Printing	15,070	12,700	15,520	-	-	15,520	15,830	16,150	16,470	16,800
Scholarship Programs	18,750	18,660	19,240	-	-	19,240	19,570	19,910	20,260	20,620
Other Operating Expenses	36,760	19,370	38,270	-	-	38,270	39,316	40,408	41,549	42,764
TOTAL OPERATING COSTS	1,363,770	1,264,865	1,323,066	-	30,000	1,353,066	1,363,126	1,399,894	1,431,603	1,460,004
*Percentage Increase over prior year						-0.8%	0.7%	2.7%	2.3%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	56,930	56,930	58,640	-	-	58,640	59,810	61,010	62,230	63,470
TOTAL CAPITAL / RESERVE	56,930	56,930	58,640	-	-	58,640	59,810	61,010	62,230	63,470
TOTAL COSTS	1,420,700	1,321,795	1,381,706	-	30,000	1,411,706	1,422,936	1,460,904	1,493,833	1,523,474
<u>INTERNAL RECOVERIES</u>										
Transfer from Internal Reserve	(80,000)	(50,000)	-	-	(30,000)	(30,000)	-	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	1,338,200	1,269,295	1,379,206	-	-	1,379,206	1,420,436	1,458,404	1,491,333	1,520,974
*Percentage increase over prior year Total Costs						3.1%	3.0%	2.7%	2.3%	2.0%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

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

Service No.	1.011 Board Expenditures	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$696,000	\$751,000	\$55,000	\$0	\$0	\$20,000	\$826,000	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$696,000	\$751,000	\$55,000	\$0	\$0	\$20,000	\$826,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$696,000	\$751,000	\$55,000	\$0	\$0	\$20,000	\$826,000	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$696,000	\$751,000	\$55,000	\$0	\$0	\$20,000	\$826,000	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.011

Service Name:

Board Expenditures

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	\$ 81,000	E	ERF	\$ 81,000	\$ 81,000					\$ 81,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	\$ 60,000	E	ERF		\$ 60,000					\$ 60,000
19-03	Replacement	Boardroom Chairs	Replace boardroom chairs	\$ 30,000	E	ERF	\$ 30,000	\$ 30,000					\$ 30,000
20-01	Replacement	Boardroom Audio System	Replace boardroom audio system	\$ 21,700	E	ERF	\$ 10,000	\$ 10,000					\$ 10,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment (Granicus is way more than this...)	\$ 20,000	E	ERF						\$ 20,000	\$ 20,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	\$ 50,000	E	ERF		\$ -	\$ 50,000				\$ 50,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system (this has not been done)	\$ 100,000	E	ERF	\$ 100,000	\$ 100,000					\$ 100,000
23-02	Replacement	Replace/Expand Recording Secretary Table	Replace/Expand Recording Secretary Table	\$ 25,000	E	ERF	\$ 25,000	\$ 25,000					\$ 25,000
23-03	Replacement	Multi-Camera System	Replace existing video Camera with a Mult-=Camera System	\$ 80,000	E	ERF	\$ 75,000	\$ 75,000					\$ 75,000
24-01	Replacement	AV & lighting for Boardroom	AV for Boardroom, as identiefied in 2024 IBC 12b-4.1: Meeting Management Improvements	\$ 150,000	E	ERF	\$ 150,000	\$ 150,000					\$ 150,000
24-02	Replacement	Boardroom Table redesign & upgrades	Replace Boardroom Table, as identiefied in 2024 IBC 12b-4.1: Meeting Management Improvements	\$ 200,000	E	ERF	\$ 200,000	\$ 200,000					\$ 200,000
24-03	Replacement	Wiring	Replace wiring to accommodate new Board table	\$ 15,000	E	ERF	\$ 15,000	\$ 15,000	\$ -				\$ 15,000
24-05	New	Granicus Integrated Voting		\$ 20,000	E	ERF	\$ 10,000	\$ 5,000	\$ 5,000				\$ 10,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 852,700			\$ 696,000	\$ 751,000	\$ 55,000	\$ -	\$ -	\$ 20,000	\$ 826,000

Reserve Schedule

Reserve Fund: 1.011 Board

Boardroom Technology, Furniture and Equipment - The Board of Director assets include IPADs, computers, equipment and furniture used to support the Board and for activities held in the Boardroom.

Reserve Cash Flow

Fund: 1022 Fund Center: 101413

ERF Group: BOARD.ERF

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	730,469	785,685	93,325	98,135	159,145	221,375
Actual Purchases	(1,715)	-	-	-	-	
Planned Purchases (Based on Capital Plan)		(751,000)	(55,000)	-	-	(20,000)
Transfer from Operating Budget	56,930	58,640	59,810	61,010	62,230	63,470
Transfer from Operating Reserve		-	-	-	-	-
Interest Income		-	-	-	-	-
Ending Balance \$	785,685	93,325	98,135	159,145	221,375	264,845

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Other Legislative & General - Climate

COMMITTEE REVIEW

Service: 1.012 Other Legislative & General - Climate

Committee: Environmental Services

DEFINITION:

Authorized by Letters Patent to provide for legislative expenditures of the Board.

PARTICIPATION:

All municipalities and electoral area.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

N/A

FUNDING:

Requisition

1.012 OTHER LEGISLATIVE & GENERAL - CLIMATE

OPERATING COSTS:

Salaries and Wages
Contributions - projects
Other Operating Expenses
Allocations

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Climate Action Reserve Fund

TOTAL CAPITAL / RESERVES

TOTAL COSTS

*Percentage increase over prior year requisition

REVENUE

Climate Action Grant

TOTAL REVENUE

NET COSTS

*Percentage increase over prior year Net Costs

AUTHORIZED POSITIONS:

Salaried

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Salaries and Wages	110,426	110,426	117,557	-	-	117,557	120,963	124,466	128,068	131,773
Contributions - projects	-	103,000	-	-	-	-	-	-	-	-
Other Operating Expenses	-	500	-	-	-	-	-	-	-	-
Allocations	-	-	-	-	901	901	901	-	-	-
TOTAL OPERATING COSTS	110,426	213,926	117,557	-	901	118,458	121,864	124,466	128,068	131,773
*Percentage Increase over prior year		93.7%	6.5%	0.0%	0.8%	7.3%	2.9%	2.1%	2.9%	2.9%
Transfer to Climate Action Reserve Fund	103,000	-	106,090	-	-	106,090	108,212	110,376	112,584	114,835
TOTAL CAPITAL / RESERVES	103,000	-	106,090	-	-	106,090	108,212	110,376	112,584	114,835
TOTAL COSTS	213,426	213,926	223,647	-	901	224,548	230,076	234,842	240,652	246,608
*Percentage increase over prior year requisition		0.2%	4.8%	0.0%	0.4%	5.2%	2.5%	2.1%	2.5%	2.5%
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
NET COSTS	213,426	213,926	223,647	-	901	224,548	230,076	234,842	240,652	246,608
*Percentage increase over prior year Net Costs		0.2%	4.8%	0.0%	0.0%	5.2%	2.5%	2.1%	2.5%	2.5%
Salaried	1.0	1.0	1.0	-	-	1.0	1.0	1.0	1.0	1.0

CAPITAL REGIONAL DISTRICT

2025 BUDGET

CAO & Executive Services

COMMITTEE REVIEW

Service: 1.014 CAO & Executive Services

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

Change in Budget 2024 to 2025

Service: 1.014 CAO & EXECUTIVE SERVICES

Total Expenditure

Comments

2024 Budget 1,117,777

Change in Salaries:

Base salary and benefit change	31,585	Inclusive of estimated collective agreement changes
Step increase/paygrade change	29,708	
Annualization of 2024 position	33,804	Annualization of 2024 IBC 11b-7.1: Manager of Corporate Initiatives & Administration
Total Change in Salaries	95,098	

Other Changes:

Building Occupancy	5,499	
Sharepoint Online Upgrade	10,812	Contribution to 2025 IBC 13a-3.1: M365 Sharepoint Online Transition to IM
Other Costs	(325)	
Total Other Changes	15,986	

2025 Budget 1,228,861

Summary of % Expense Increase

2024 IBC Annualization Expense	3.0%
2025 Auxiliary Support	0.0%
Other salary adjustments	5.5%
Balance of increase	1.4%
% expense increase from 2023:	9.9%

% Requisition increase from 2023 (if applicable): 10% Requisition funding is 100% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is a one time favourable variance of \$93,700 (8.4%) largely due to variances on salary (\$69,940) and savings on office supplies, meeting expenses and training (\$23,000).

CAO & Executive Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	958,240	888,300	1,053,719	-	-	1,053,719	1,084,131	1,115,410	1,147,570	1,180,646
Building Occupancy	26,714	26,714	33,393	-	-	33,393	36,939	39,770	41,342	42,038
Intergovernment Allocation	-	-	-	-	-	-	-	-	-	-
Legal Expenses	1,970	1,000	2,030	-	-	2,030	2,070	2,110	2,150	2,190
Software Licenses	6,930	5,000	7,790	-	-	7,790	5,490	5,600	5,710	5,820
Other Operating Expenses	120,923	93,033	116,117	-	10,812	126,929	129,610	121,585	124,483	127,456
TOTAL OPERATING COSTS	1,114,777	1,014,047	1,213,049	-	10,812	1,223,861	1,258,239	1,284,475	1,321,254	1,358,150
*Percentage Increase over prior year						9.8%	2.8%	2.1%	2.9%	2.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	3,000	10,000	5,000	-	-	5,000	5,100	5,200	5,300	5,410
TOTAL CAPITAL / RESERVES	3,000	10,000	5,000	-	-	5,000	5,100	5,200	5,300	5,410
TOTAL COSTS	1,117,777	1,024,047	1,218,049	-	10,812	1,228,861	1,263,339	1,289,675	1,326,554	1,363,560
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,117,777	1,024,047	1,218,049	-	10,812	1,228,861	1,263,339	1,289,675	1,326,554	1,363,560
*Percentage increase over prior year Net Costs						9.0%	2.8%	2.1%	2.9%	2.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	6.0	6.0	6.0		-	6.0	6.0	6.0	6.0	6.0

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

Service No.	1.014	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	CAO / Corporate Services							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915
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	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915

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	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.014
 Service Name: CAO / Corporate Services

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 14,796	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-01	Replacement	Computer	Computer Replacement	\$ 5,754	E	ERF		\$ 5,754	\$ -	\$ -	\$ -	\$ -	\$ 5,754
26-01	Replacement	Computer	Computer Replacement	\$ 17,262	E	ERF		\$ -	\$ 17,262	\$ -	\$ -	\$ -	\$ 17,262
27-01	Replacement	Computer	Computer Replacement	\$ 15,965	E	ERF		\$ -	\$ -	\$ 15,965	\$ -	\$ -	\$ 15,965
28-01	Replacement	Computer	Computer Replacement	\$ 17,262	E	ERF		\$ -	\$ -	\$ -	\$ 17,262	\$ -	\$ 17,262
29-01	Replacement	Computer	Computer Replacement	\$ 7,672	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 7,672	\$ 7,672
													\$ -
													\$ -
			Grand Total	\$ 78,711				\$ 5,754	\$ 17,262	\$ 15,965	\$ 17,262	\$ 7,672	\$ 63,915

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services



Fund: 1022 Fund Center: 101366
ERF Group: CAO.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	34,709	32,719	41,965	40,003	39,638	38,286
Actual Purchases	(20,991)					
Planned Purchases (Based on Capital Plan)		(5,754)	(17,262)	(15,965)	(17,262)	(7,672)
Transfer from Operating Budget	19,000	15,000	15,300	15,600	15,910	16,230
Interest Income						
Ending Balance \$	32,719	41,965	40,003	39,638	38,286	46,844

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Services

COMMITTEE REVIEW

Service: 1.014 Corporate Services

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including legal services, legislative services, procurement, records management and privacy and Freedom of information requests.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2024 to 2025			
Service:	1.014B CORPORATE SERVICES	Total Expenditure	Comments
2024 Budget		3,177,282	
Change in Salaries:			
	Base salary and benefit change	31,744	Inclusive of estimated collective agreement changes
	Step increase/paygrade change	51,412	
	1.0 FTE Senior Analyst	117,695	2025 IBC 13a-3.1 M365 Sharepoint Online Transition to IM
	Auxiliary support	30,000	2025 IBC 13a-3.1 M365 Sharepoint Online Transition to IM
	Annualization of 2024 position	32,091	Annualization of 2024 IBC 12a-1.1: Privacy and Information Senior Analyst
	Other minor adjustments	26,251	
	Total Change in Salaries	289,193	
Other Changes:			
	Contract for Services	542,800	2025 IBC 13a-3.1 M365 Sharepoint Online Transition to IM
	Contract for Services	(290,000)	Reduction for 2024 one-time costs for EDRMS
	Contract for Services	(170,000)	Reduction for 2024 one-time costs for centralizing procurement study and actuarial support
	Office & Equipment Costs	20,500	Office costs associated with new ongoing FTEs
	Building Occupancy	26,258	
	Other Costs	29,649	
	Total Other Changes	159,207	
2025 Budget		3,625,682	
Summary of % Expense Increase			
	2025 IBC Expense	22.4%	
	2024 IBC Annualization Expense	1.0%	
	Reduction in one-time contract for services	-14.5%	
	Balance of increase	5.2%	
	% expense increase from 2024:	14.1%	
	% Requisition increase from 2024 (if applicable):	23%	Requisition funding is 73% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is a one time favourable variance of \$214,000 (7.8%) largely due to temporary staff vacancies (\$248,500) and deferral of EDRMS contract for services expenses (\$290,000). This is largely offset by reduced transfers from reserve for EDRMS of \$290,000, increased legal advisory and contributions to Equipment Reserve Fund.

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
CORPORATE SERVICES										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,457,348	2,208,886	2,598,846	117,695	30,000	2,746,542	3,066,927	3,248,948	3,342,433	3,438,558
Building Occupancy	122,984	128,734	154,992	-	-	154,992	172,068	185,716	193,218	196,449
Legal Expenses	7,920	25,000	8,160	-	-	8,160	8,320	8,490	8,660	8,830
Contract for Services	460,000	170,000	-	-	542,800	542,800	542,800	-	-	-
Software Licenses	15,060	33,000	15,510	1,500	-	17,010	20,440	20,850	21,270	21,700
Other Operating Expenses	106,970	87,120	100,453	8,000	37,726	146,179	187,508	152,971	123,420	123,939
TOTAL OPERATING COSTS	3,170,282	2,652,740	2,877,961	127,195	610,526	3,615,682	3,998,063	3,616,975	3,689,001	3,789,475
*Percentage Increase over prior year						14.0%	10.6%	-9.5%	2.0%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	7,000	27,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	7,000	27,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
TOTAL COSTS	3,177,282	2,679,740	2,887,961	127,195	610,526	3,625,682	4,008,263	3,627,375	3,699,611	3,800,295
*Percentage increase over prior year			-9.1%			14.1%	10.6%	-9.5%	2.0%	2.7%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Allocation Recovery	-	-	-	-	(406,339)	(406,339)	(406,339)	-	-	-
Transfer from Operating Reserve	(460,000)	(170,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(460,000)	(170,000)	-	-	(406,339)	(406,339)	(406,339)	-	-	-
NET COSTS	2,717,282	2,509,740	2,887,961	127,195	204,187	3,219,343	3,601,924	3,627,375	3,699,611	3,800,295
*Percentage increase over prior year Net Costs			6.3%			18.5%	11.9%	0.7%	2.0%	2.7%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	16.6	16.6	16.6	1.0	-	17.6	19.6	20.6	20.6	20.6

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

Service No.	1.014	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	CAO / Corporate Services							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915
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	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915

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	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.014
 Service Name: CAO / Corporate Services

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 14,796	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-01	Replacement	Computer	Computer Replacement	\$ 5,754	E	ERF		\$ 5,754	\$ -	\$ -	\$ -	\$ -	\$ 5,754
26-01	Replacement	Computer	Computer Replacement	\$ 17,262	E	ERF		\$ -	\$ 17,262	\$ -	\$ -	\$ -	\$ 17,262
27-01	Replacement	Computer	Computer Replacement	\$ 15,965	E	ERF		\$ -	\$ -	\$ 15,965	\$ -	\$ -	\$ 15,965
28-01	Replacement	Computer	Computer Replacement	\$ 17,262	E	ERF		\$ -	\$ -	\$ -	\$ 17,262	\$ -	\$ 17,262
29-01	Replacement	Computer	Computer Replacement	\$ 7,672	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 7,672	\$ 7,672
													\$ -
													\$ -
			Grand Total	\$ 78,711				\$ 5,754	\$ 17,262	\$ 15,965	\$ 17,262	\$ 7,672	\$ 63,915

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services



Fund: 1022 Fund Center: 101366 ERF Group: CAO.ERF	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	34,709	32,719	41,965	40,003	39,638	38,286
Actual Purchases	(20,991)					
Planned Purchases (Based on Capital Plan)		(5,754)	(17,262)	(15,965)	(17,262)	(7,672)
Transfer from Operating Budget	19,000	15,000	15,300	15,600	15,910	16,230
Interest Income						
Ending Balance \$	32,719	41,965	40,003	39,638	38,286	46,844

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Real Estate

COMMITTEE REVIEW

Service: 1.015 Real Estate

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for administrative expenditures of the Capital Regional District Board.

SERVICE DESCRIPTION:

Acquisition, disposal and management of real estate interests on behalf of CRD departments and commissions/committees.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate Services

OPERATING COSTS:

Salaries and Wages
Allocations
Legal Expenses
Software Licenses
Other Operating Expenses

TOTAL OPERATING COSTS

*Percentage increase/-decrease over prior year

CAPITAL / RESERVE

Transfer to Equipment Replacement Fund

TOTAL CAPITAL / RESERVE

TOTAL COSTS

*Percentage increase/-decrease over prior year Total Costs

Internal Recoveries

NET COSTS

*Percentage increase over prior year Net Costs

AUTHORIZED POSITIONS:

Salaried

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Salaries and Wages	440,064	428,152	456,035	-	-	456,035	469,145	482,632	496,495	510,756
Allocations	69,483	69,483	78,393	-	3,604	81,997	88,534	90,064	92,726	94,544
Legal Expenses	1,500	1,500	1,550	-	-	1,550	1,580	1,610	1,640	1,670
Software Licenses	9,960	9,960	10,260	-	-	10,260	10,470	10,680	10,890	11,110
Other Operating Expenses	23,800	15,884	24,410	-	-	24,410	24,883	25,387	25,893	26,400
TOTAL OPERATING COSTS	544,807	524,979	570,648	-	3,604	574,252	594,612	610,373	627,644	644,480
*Percentage increase/-decrease over prior year						5.4%	3.5%	2.7%	2.8%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	544,807	524,979	570,648	-	3,604	574,252	594,612	610,373	627,644	644,480
*Percentage increase/-decrease over prior year Total Costs						5.4%	3.5%	2.7%	2.8%	2.7%
Internal Recoveries	(435,846)	(435,846)	(456,518)	-	(2,883)	(459,401)	(475,690)	(488,298)	(502,115)	(515,584)
NET COSTS	108,961	89,133	114,130	-	721	114,851	118,922	122,075	125,529	128,896
*Percentage increase over prior year Net Costs						5.4%	3.5%	2.7%	2.8%	2.7%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

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

Service No.	1.015 Real Estate	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$1,918	\$0	\$1,918	\$1,918	\$5,754	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$1,918	\$0	\$1,918	\$1,918	\$5,754	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$1,918	\$0	\$1,918	\$1,918	\$5,754	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$1,918	\$0	\$1,918	\$1,918	\$5,754	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.015

Service Name:

Real Estate

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 1,500	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ 1,918	\$ -	\$ -	\$ -	\$ 1,918
28-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 1,918	\$ 1,918
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 7,254				\$ -	\$ 1,918	\$ -	\$ 1,918	\$ 1,918	\$ 5,754

Reserve Schedule

Reserve Fund: 1.015 Real Estate

Reserve Cash Flow

Fund: 1022 Fund Center: 101418

ERF Group: PRPSRV.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	24,136	22,851	22,851	20,933	20,933	19,015
Actual Purchases	(1,500)					
Planned Purchases (Based on Capital Plan)		-	(1,918)	-	(1,918)	(1,918)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	215					
Ending Balance \$	22,851	22,851	20,933	20,933	19,015	17,097

Assumptions/Background:

2026 - 1 standard laptop

2028 - 1 standard laptop

2029 - 1 standard laptop

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Human Resources

COMMITTEE REVIEW

Service: 1.016 Human Resources

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide Human Resources services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2024 to 2025		Total Expenditure	Comments
Service: 1.016 HUMAN RESOURCES			
2024 Budget		3,798,978	
Change in Salaries:			
Base salary and benefit change	55,565		Inclusive of estimated collective agreement changes
Step increase/paygrade change	56,834		
Annualization of 2024 position	118,323		2024 IBC 11a-1.1: Develop and Implement The Corporate Accessibility Plan (3 months)
1.0 FTE Manager, Safety	80,759		2025 IBC 11b-1.2 Manager, Safety 2025 (6 months)
0.5 FTE Term support	72,500		2025 IBC 13a-3.2 SAP S4/HANA Enhancements
Auxiliary wages adjustment	(21,547)		
Total Change in Salaries		362,434	
Other Changes:			
Office & Equipment Costs	32,000		Office costs associated with new ongoing FTEs
Contract for Services	(50,000)		Reduction in one-time funding for 2024 Employee Survey part 2
Building Occupancy	33,427		
Sharepoint Online Upgrade	25,226		Contribution to 2025 IBC 13a-3.1: M365 Sharepoint Online Transition to IM
Other Costs	(50,555)		
Total Other Changes		(9,902)	
2025 Budget		4,151,510	
Summary of % Expense Increase			
2025 IBC Expense	4.9%		
2024 IBC Annualization Expense	3.1%		
Reduction in one-time contract for services	-1.3%		
Other 2025 wage adjustments	2.4%		
Balance of increase	3.3%		
% expense increase from 2023:	9.3%		
% Requisition increase from 2024 (if applicable):		5.8%	Requisition funding is 14% of service revenue

Overall 2024 Budget Performance
 (expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$382,000 (68.4%) due largely to temporary staff vacancies (\$250,000) as well as reduced training and development spending (\$51,000). Further savings from reduced office supply costs and legal services.

1.016 - Human Resources
OPERATING COSTS

	2024 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST				FUTURE PROJECTIONS			
			2025 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Salaries and Wages	2,827,443	2,577,600	2,993,119	80,759	116,000	3,189,877	3,934,996	4,231,031	4,053,745	4,172,235
Allocations	104,168	104,168	125,054	-	25,226	150,280	161,116	144,692	149,860	152,469
Legal Expenses	17,310	10,000	17,830	-	-	17,830	18,190	18,550	18,920	19,300
GVLRA Membership Dues and Staff Training	181,300	160,000	188,430	2,500	-	190,930	212,590	224,400	228,880	233,460
Contract for Services	391,197	361,000	336,473	-	15,000	351,473	341,292	333,304	339,620	344,212
Software Licenses	14,500	12,000	14,940	1,500	-	16,440	24,420	40,150	41,730	43,390
Other Operating Expenses	224,060	149,120	195,680	4,500	2,500	202,680	236,134	236,716	236,527	241,329

TOTAL OPERATING COSTS	3,759,978	3,373,888	3,871,526	89,259	158,726	4,119,510	4,928,738	5,228,843	5,069,282	5,206,395

*Percentage Increase over prior year						9.6%	19.6%	6.1%	-3.1%	2.7%

CAPITAL / RESERVE

Equipment Purchases	30,000	30,000	-	-	20,000	20,000	30,000	10,600	810	830
Transfer to Equipment Replacement Fund	9,000	9,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000

TOTAL CAPITAL / RESERVE	39,000	39,000	12,000	-	20,000	32,000	42,000	22,600	12,810	12,830

TOTAL COSTS	3,798,978	3,412,888	3,883,526	89,259	178,726	4,151,510	4,970,738	5,251,443	5,082,092	5,219,225

						9.3%	19.7%	5.6%	-3.2%	2.7%

INTERNAL RECOVERIES

Recovery Costs	(20,000)	(16,000)	(20,000)	-	(72,500)	(92,500)	(378,503)	(312,793)	(20,000)	(20,000)
First Aid Recovery	(6,090)	(6,090)	(6,278)	-	-	(6,278)	(6,405)	(6,534)	(6,666)	(6,798)
Transfer from Internal Reserve	(110,000)	(110,000)	-	-	-	-	-	-	-	-
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-
Human Resources	(3,104,516)	(3,104,516)	(3,291,510)	(89,259)	(81,000)	(3,461,769)	(3,896,791)	(4,241,744)	(4,337,435)	(4,445,623)

TOTAL INTERNAL RECOVERIES	(3,240,606)	(3,236,606)	(3,317,788)	(89,259)	(153,500)	(3,560,547)	(4,281,699)	(4,561,071)	(4,364,101)	(4,472,421)

NET COSTS	558,372	176,282	565,738	-	25,226	590,964	689,039	690,372	717,991	746,804

*Percentage increase over prior year Net Costs						5.8%	16.6%	0.2%	4.0%	4.0%

AUTHORIZED POSITIONS: Salaried	17.0	17.0	17.0	1.0	0.5	18.5	23.5	25.0	23.0	23.0

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

Service No.	1.016	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Human Resources							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$9,590	\$349,736	\$725,710	\$128,446	\$23,836	\$1,237,318	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$9,590	\$349,736	\$725,710	\$128,446	\$23,836	\$1,237,318	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$9,590	\$3,836	\$9,590	\$13,426	\$3,836	\$40,278	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$345,900	\$716,120	\$115,020	\$20,000	\$1,197,040	
	\$0	\$9,590	\$349,736	\$725,710	\$128,446	\$23,836	\$1,237,318	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.016
 Service Name: Human Resources

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-01	Replacement	Computer	Computer Replacement	\$ 9,590	E	ERF	\$ -	\$ 9,590	\$ -	\$ -	\$ -	\$ -	\$ 9,590
26-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF	\$ -	\$ -	\$ 3,836	\$ -	\$ -	\$ -	\$ 3,836
27-01	Replacement	Computer	Computer Replacement	\$ 9,590	E	ERF	\$ -	\$ -	\$ -	\$ 9,590	\$ -	\$ -	\$ 9,590
28-01	Replacement	Computer	Computer Replacement	\$ 13,426	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 13,426	\$ -	\$ 13,426
29-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
26-02	New	HRIS - Talent Suite		\$ 1,197,040	E	Res	\$ -	\$ -	\$ 345,900	\$ 716,120	\$ 115,020	\$ 20,000	\$ 1,197,040
													\$ -
													\$ -
			Grand Total	\$ 1,237,318				\$ 9,590	\$ 349,736	\$ 725,710	\$ 128,446	\$ 23,836	\$ 1,237,318

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419

ERF Group: HR.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	21,470	21,470	23,894	26,129	31,841	35,909
Actual Purchases	(6,576)	-	-	-		-
Planned Purchases (Based on Capital Plan)		(9,590)	(3,836)	(9,590)	(13,426)	(3,836)
Transfer from Operating Budget	9,000	12,000	12,000	12,000	12,000	12,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	23,894	23,880	32,058	28,539	30,415	44,073

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Finance

COMMITTEE REVIEW

Service: 1.017 Finance

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide financial services to the Board of the Capital Regional District.

SERVICE DESCRIPTION:

Financial services and systems including budget preparation, financial accounting and reporting, financial analysis, accounts payable and payments, revenue billing and collection, payroll, financial systems support, banking, investments, long term debt and bylaw preparation.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2024 to 2025
Service: 1.017 Finance

Total Expenditure

Comments

2024 Budget

9,087,725

Change in Salaries:

Base salary and benefit change	139,893	Inclusive of estimated collective agreement changes
Step increase/paygrade change	149,454	Inclusive of annualization and reclassification of 2024 IBC positions
2.0 FTE Financial Analysts	187,885	2025 IBC 13d-1.1: Support Division IBC - Financial Services (9 months)
1.0 FTE Manager of Finance - Regional Housing	162,077	2025 IBC 5a-1.6: Manager Finance Regional Housing
1.0 FTE Senior Corporate Financial Analyst	96,291	2025 IBC 13c-1.3: Senior Financial Advisor (9 months)
1.0 FTE Manager of Procurement and Supply Chain	163,087	2025 IBC 13a-1.2 Manager of Procurement
(3.0) FTE Asset Management personnel	(444,419)	Reassignment of Asset Management function to IWS in 2025
Other	(12,640)	Discontinued term positions, auxiliary labour, overtime, and standby pay
Total Change in Salaries	441,629	

Other Changes:

Field Operations Centre (HQ2)	109,220	Field Operations Centre allocation and debt servicing costs
Building Occupancy	51,280	Facilities allocation
SharePoint Online Upgrade	36,037	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Office and Equipment Costs	93,100	Office costs associated with new on-going and term FTEs
Asset Management Program	(449,540)	Reassignment of Asset Management function to IWS in 2025
Other	(30,624)	
Total Other Changes	(190,527)	

2025 Budget

9,338,826

Summary of % Expense Increase		
2025 Base salary and step increases	3.2%	
2025 IBC Expense	7.1%	
Internal Allocations	2.2%	
Asset management budget reallocation	-9.9%	
% expense increase from 2024:	2.8%	
% Requisition increase from 2024:	2.9%	Requisition funding is 33% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$256,896 (3.3%) due mainly to temporary vacancies on permanent staff positions and hiring new staff at lower pay steps; partially offset by one-time contribution to the general capital fund. This surplus will be transferred to the Legislative and General Operating Reserve.

1.017 - FINANCE

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,206,303	6,629,499	7,038,592	609,340	-	7,647,932	8,120,425	8,117,678	8,351,909	8,508,406
Allocations	328,522	328,522	393,861	-	36,037	429,898	465,925	459,305	476,801	485,930
Auditing Expense	83,000	83,000	86,000	-	-	86,000	89,000	90,780	92,600	94,450
Contract for Services	714,220	300,934	77,480	-	179,096	256,576	250,000	250,000	250,000	250,000
Postage & Freight	255,170	228,630	262,820	-	-	262,820	268,080	273,450	278,920	284,500
Supplies	87,890	73,563	78,640	-	14,000	92,640	80,610	80,030	81,620	83,250
Other Operating Expenses	377,620	370,866	350,860	23,500	55,600	429,960	481,275	470,973	480,903	491,119
TOTAL OPERATING COSTS	9,052,725	8,015,014	8,288,253	632,840	284,733	9,205,826	9,755,314	9,742,216	10,012,752	10,197,655
*Percentage Increase over prior year			-8.4%	7.0%	3.1%	1.7%	6.0%	-0.1%	2.8%	1.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to General Capital Fund	-	400,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	35,000	435,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Debt Expenditures	-	-	98,000	-	-	98,000	203,000	304,332	304,332	304,332
TOTAL COSTS	9,087,725	8,450,014	8,421,253	632,840	284,733	9,338,826	9,993,314	10,081,548	10,352,084	10,536,987
*Percentage Increase over prior year			-7.3%	7.0%	3.1%	2.8%	7.0%	0.9%	2.7%	1.8%
<u>REVENUE</u>										
US Bank Rebate	(61,980)	(61,980)	(63,840)	-	-	(63,840)	(65,120)	(66,420)	(67,750)	(69,110)
Provincial Grants	(60,000)	(60,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Sales of Services	(240,330)	(215,348)	(256,980)	-	-	(256,980)	(262,120)	(267,360)	(272,710)	(278,160)
Other	(90,406)	(89,117)	(93,201)	-	-	(93,201)	(96,015)	(98,900)	(101,868)	(104,911)
Allocation Recoveries	(107,680)	(107,680)	(208,910)	-	-	(208,910)	(395,530)	(500,690)	(504,620)	(508,640)
Transfer from Reserve	(796,833)	(442,289)	(161,303)	-	(179,096)	(340,399)	(165,977)	-	-	-
TOTAL REVENUES	(1,357,228)	(976,413)	(844,235)	-	(179,096)	(1,023,331)	(1,044,762)	(993,370)	(1,006,948)	(1,020,821)
NET COSTS	7,730,497	7,473,601	7,577,018	632,840	105,637	8,315,495	8,948,553	9,088,178	9,345,137	9,516,166
*Percentage increase over prior year Net Costs			-2.0%	8.2%	1.4%	7.6%	7.6%	1.6%	2.8%	1.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	50.0	50.0	47.0	4.0	-	51.0	53.5	53.5	53.5	53.5
Term	3.5	3.5	3.0	1.0	-	4.0	3.5	1.5	1.5	1.0

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

Service No.	1.017 Finance	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$850,000	\$5,100,000	\$0	\$0	\$0	\$0	\$5,100,000
Equipment	\$0	\$30,182	\$32,754	\$49,321	\$49,321	\$43,567	\$205,145
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
	\$850,000	\$5,130,182	\$32,754	\$49,321	\$49,321	\$43,567	\$5,305,145

SOURCE OF FUNDS

Capital Funds on Hand	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Debenture Debt (New Debt Only)	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
Equipment Replacement Fund	\$0	\$30,182	\$32,754	\$49,321	\$49,321	\$43,567	\$205,145
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$750,000	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
	\$850,000	\$5,130,182	\$32,754	\$49,321	\$49,321	\$43,567	\$5,305,145

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.017

Service Name:

Finance

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 30,182	E	ERF		\$ 30,182	\$ -	\$ -	\$ -	\$ -	\$ 30,182
26-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 32,754	E	ERF		\$ -	\$ 32,754	\$ -	\$ -	\$ -	\$ 32,754
27-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 49,321	E	ERF		\$ -	\$ -	\$ 49,321	\$ -	\$ -	\$ 49,321
28-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 49,321	E	ERF		\$ -	\$ -	\$ -	\$ 49,321	\$ -	\$ 49,321
29-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 43,567	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 43,567	\$ 43,567
24-02	New	Office Renovations	Office Renovations	\$ 100,000	B	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-03	New	Additional Office Space at IWS Field Office	First year project costs related to construction of additional office space at the IWS Field Office.	\$ 5,000,000	B	Res	\$ 750,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
24-03	New	Additional Office Space at IWS Field Office	First year project costs related to construction of additional office space at the IWS Field Office.		B	Debt		\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 5,305,145				\$ 5,130,182	\$ 32,754	\$ 49,321	\$ 49,321	\$ 43,567	\$ 5,305,145

Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420 ERF Group: FIN.ERF	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	413,696	370,741	375,559	377,805	363,484	349,163
Actual Purchases	(81,549)					
Planned Purchases (Based on Capital Plan)		(30,182)	(32,754)	(49,321)	(49,321)	(43,567)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	3,594	-	-	-	-	-
Ending Balance \$	370,741	375,559	377,805	363,484	349,163	340,596

Assumptions/Background:

2025 - Replace 6 standard laptops, 1 semi-ruggedized laptop, peripherals and binding equipment
 2026 - Replace 3 standard laptops, peripherals, and postage meter for print shop
 2027 - Replace 22 standard laptops, and 1 ultra-portable laptop, plus peripherals
 2028 - Replace 22 standard laptops, and 1 ultra-portable laptop, plus peripherals
 2029 - Replace 19 standard laptops, and 1 ultra-portable laptop, plus peripherals

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Health & Capital Planning Strategies

COMMITTEE REVIEW

1.018 - HEALTH AND CAPITAL PLANNING STRATEGIES

OPERATING COSTS:

Salaries and Wages
Wages & Benefits - Capital Planner
Legal/Auditing Costs
Consultants
Allocations - Standard Overhead
Allocations - Building Occupancy
Allocations - Human Resources
Allocations - Others
Operating - Other Costs

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Equipment Replacement Reserve

TOTAL CAPITAL / RESERVES

Debt Expenditures
MFA Debt Reserve

TOTAL COSTS

*Percentage Increase over prior year

Recovery - Capital Regional Hospital District

OPERATING COSTS LESS INTERNAL RECOVERIES

*Percentage Increase over prior year

Surplus / (Deficit)
Balance transferred to HD Section 20 Reserve

TOTAL REVENUE

REQUISITION

*Percentage Increase over prior year

PARTICIPANTS: all Municipalities, Electoral Areas, Tsawout and Songhees First Nations

AUTHORIZED POSITIONS:

Salaried
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	2025 ONE-TIME	TOTAL	2026	2027	2028	2029
Salaries and Wages	436,723	315,380	325,880	-	-	325,880	335,322	345,032	355,018	365,288
Wages & Benefits - Capital Planner	-	-	-	93,943	-	93,943	137,190	150,290	38,660	-
Legal/Auditing Costs	27,200	27,200	28,240	-	-	28,240	29,260	29,850	30,450	31,060
Consultants	3,630	3,630	3,740	-	-	3,740	3,810	3,890	3,970	4,050
Allocations - Standard Overhead	140,671	140,671	145,126	-	-	145,126	149,480	152,469	155,519	158,629
Allocations - Building Occupancy	18,770	18,770	22,488	-	-	22,488	23,392	24,484	25,549	26,020
Allocations - Human Resources	15,287	15,287	16,151	-	-	16,151	18,181	19,790	20,237	20,741
Allocations - Others	62,629	62,629	68,864	-	3,604	72,468	76,073	74,984	77,309	79,834
Operating - Other Costs	20,720	14,908	21,350	3,700	11,800	36,850	25,550	26,060	26,590	27,130
TOTAL OPERATING COSTS	725,630	598,474	631,839	97,643	15,404	744,886	798,258	826,849	733,302	712,752
*Percentage Increase over prior year			-12.9%	13.5%	2.1%	2.7%	7.2%	3.6%	-11.3%	-2.8%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,170	2,170	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	2,170	2,170	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	727,800	600,644	633,839	97,643	15,404	746,886	800,258	828,849	735,302	714,752
*Percentage Increase over prior year			-12.9%	13.4%	2.1%	2.6%	7.1%	3.6%	-11.3%	-2.8%
Recovery - Capital Regional Hospital District	(727,800)	(727,800)	(633,839)	(97,643)	(15,404)	(746,886)	(800,258)	(828,849)	(735,302)	(714,752)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	(127,156)	-	-	-	-	-	-	-	-
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Surplus / (Deficit)		127,156								
Balance transferred to HD Section 20 Reserve		(127,156)								
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: all Municipalities, Electoral Areas, Tsawout and Songhees First Nations										
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0			2.0	2.0	2.0	2.0	2.0
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)	1.0	1.0		1.0		1.0	1.0	1.0	1.0	

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

Service No.	1.018	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Health & Capital Planning Strategic							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$9,590
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	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$9,590

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	\$3,836	\$1,918	\$1,918	\$1,918	\$9,590
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$9,590

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.018

Service Name:

Health & Capital Planning Strategies

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
26-01	Replacement	Computer	Replace Computers	\$ 3,836	E	ERF		\$ -	\$ 3,836	\$ -	\$ -	\$ -	\$ 3,836
27-01	Replacement	Computer	Replace Computers	\$ 1,918	E	ERF		\$ -	\$ -	\$ 1,918	\$ -	\$ -	\$ 1,918
28-01	Replacement	Computer	Replace Computers	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer	Replace Computers	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 1,918	\$ 1,918
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 9,590				\$ -	\$ 3,836	\$ 1,918	\$ 1,918	\$ 1,918	\$ 9,590

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Information Technology

COMMITTEE REVIEW

Service: 1.022 Information Technology

Committee: Governance Committee & Finance Committee

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

Corporate information system development and support, telecommunications & phone systems, desktop support, networking, 911 systems, data communications, emergency systems, radio systems design & support, corporate web site, social media, application analysis & development, data management, Geographic Information Systems, web mapping, geospatial services, mapping and property information.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2024 to 2025

Service: 1.022 Information Technology	Total Expenditure	Comments
2024 Budget	13,385,490	
Change in Salaries:		
Base salary and benefit change	58,229	Inclusive of estimated collective agreement changes
Step increase/paygrade change	92,942	
1.0 FTE Technical Analyst	88,272	2025 IBC 13d-1.2 Support Division IBC – IT & GIS 2025 (9 months)
1.0 FTE User Experience (UX) Designer	88,272	2025 IBC 13d-1.2 Support Division IBC – IT & GIS 2025 (9 months)
1.0 FTE Senior Administrative Coordinator	21,647	2025 IBC 13a-6.3 Sr IT Administrative Coordinator Conversion (partial cost offset)
1.0 FTE Cyber Security Analyst	106,462	2025 IBC 13a-6.2 Cybersecurity Risk Specialist (9 months)
1.0 FTE Application Developer/Programmer	35,487	2025 IBC 13a-5.2 MyCRD and Supporting Platforms (3 months)
0.5 FTE Senior System Programmer Analyst	70,975	2025 IBC 13a-5.1 Project & Service Management Platform
(1.0) FTE Web Developer (2-year term)	(120,954)	Conclusion of 2023 IBC: 15f-1.15 Digital Communication Governance
Other	(21,068)	
Total Change in Salaries	420,263	
Other Changes:		
Human Resources Allocation	15,504	Increase in 2024 salary budget; corporate safety resourcing
Building Occupancy	64,121	Facilities allocation
SAP S/4 Conversion and New Financial Model	750,000	2023 IBC 15f-1.9 SAP Lifecycle Replacement
Contracts and Procurement and Digital Signature Software	265,000	2025 IBC 13a-1.3 Contracts and Procurement Modernization
Software Licencing and Consultancy	39,500	2025 IBC 13a-3.1 M365 SharePoint Online Transition
	100,000	2024 IBC 11b-1.1 HRIS Talent Suite
	200,000	2025 IBC 13a-5.2 MyCRD and Supporting Platforms
	224,000	2025 IBC 13a-5.1 Project Service Management Platform
MNP Digital Transformation Service Review	75,000	Board mandated service review
IT General Operating Initiatives	230,000	Azure Landing Zone, Microsoft CoPilot, Orbis, InterMapper device monitoring, SAP licences
CRD Support Initiatives	300,000	SCADA OT-IWS Cyber Security Remediation, corporate website hosting, Success Factors
SharePoint Analytics	(44,800)	Conclusion of 2023 IBC 15f-1.15 Digital Communication Governance
Software licencing, implementation services, prologue data migration	(635,000)	Conclusion of 2023 IBC 15f-1.23 EPDMS - project under review
Other Costs	3,692	
Total Other Changes	1,587,017	
2025 Budget	15,392,770	
Summary of % Expense Increase		
2025 Base salary, step and paygrade change	1.1%	
2023-2025 IBC Expense	14.9%	
IT General Operating Initiatives	1.7%	
CRD Support Initiatives	2.2%	
2024 One-time items	-6.0%	
Balance of increase	1.0%	
% expense increase from 2024:	15.0%	
% Requisition increase from 2024:	8.0%	Requisition funding is 19% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$29,830 (0.25%) due mainly to staff vacancies partially offset by software licencing costs. This variance will be moved to the Legislative and General Operating Reserve.

1.022 INFORMATION TECHNOLOGY	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,577,375	6,712,351	7,586,524	411,114	-	7,997,638	8,605,258	8,387,381	8,589,336	8,796,017
Allocations	566,415	566,415	660,055	-	25,227	685,282	762,096	798,013	824,040	840,714
Consulting	48,470	30,300	49,930	-	217,500	267,430	78,820	122,370	66,250	55,650
Contract for Services	1,098,010	1,001,346	810,620	(110,250)	100,000	800,370	1,084,940	698,640	721,190	744,500
Software Licenses & Computer Mtce	2,782,440	2,765,899	2,385,880	726,000	411,500	3,523,380	3,613,600	3,674,294	3,749,962	3,863,232
Other Operating Expenses	724,940	511,008	594,700	25,500	143,000	763,200	613,617	637,226	647,332	667,281
TOTAL OPERATING COSTS	12,797,650	11,587,319	12,087,709	1,052,364	897,227	14,037,300	14,758,331	14,317,924	14,598,110	14,967,394
*Percentage Increase over prior year			-5.5%	8.2%	7.0%	9.7%	5.1%	-3.0%	2.0%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to General Capital Fund	468,570	718,570	605,470	-	750,000	1,355,470	1,461,336	565,360	582,320	599,790
Transfer to Equipment Replacement Fund	119,270	119,270	-	-	-	-	-	71,885	74,040	76,270
TOTAL CAPITAL / RESERVES	587,840	837,840	605,470	-	750,000	1,355,470	1,461,336	637,245	656,360	676,060
TOTAL COSTS	13,385,490	12,425,159	12,693,179	1,052,364	1,647,227	15,392,770	16,219,667	14,955,169	15,254,470	15,643,454
*Percentage increase over prior year Total Costs			-5.2%	7.9%	12.3%	15.0%	5.4%	-7.8%	2.0%	2.5%
Funding from Capital Fund	(1,237,094)	(441,094)	(475,531)	-	-	(475,531)	(486,937)	-	-	-
Funding from Operating Reserve	(305,254)	(165,754)	-	-	(857,000)	(857,000)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	11,843,142	11,818,311	12,217,648	1,052,364	790,227	14,060,239	15,732,730	14,955,169	15,254,470	15,643,454
Service Fees	(40,000)	(40,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(5,000)	-	-	-	-	-	-	-	-
TOTAL REVENUES	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET COSTS	11,803,142	11,773,311	12,177,648	1,052,364	790,227	14,020,239	15,692,730	14,915,169	15,214,470	15,603,454
*Percentage increase over prior year Net Costs			3.2%	8.9%	6.7%	18.8%	11.9%	-5.0%	2.0%	2.6%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	49.27	49.27	49.27	5.50		54.77	56.27	56.77	56.77	56.77
Term	4.0	4.0	3.0			3.0	3.0	-	-	-

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

Service No.	1.022	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Information Technology							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$310,449	\$3,690,348	\$2,899,688	\$883,637	\$109,184	\$109,184	\$7,692,041	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	\$120,000
	\$310,449	\$3,810,348	\$2,899,688	\$883,637	\$109,184	\$109,184	\$7,812,041	

SOURCE OF FUNDS

Capital Funds on Hand	\$310,449	\$3,615,000	\$2,849,000	\$840,000	\$60,000	\$60,000	\$7,424,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$195,348	\$50,688	\$43,637	\$49,184	\$49,184	\$388,041	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$310,449	\$3,810,348	\$2,899,688	\$883,637	\$109,184	\$109,184	\$7,812,041	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:	1.022
Service Name:	Information Technology

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$ 138,041	E	ERF	\$ -	\$ 25,348	\$ 30,688	\$ 23,637	\$ 29,184	\$ 29,184	\$ 138,041
17-01	Replacement	SAP	Business Warehouse	\$ 75,000	E	Cap	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
19-06	Replacement	Data Centre Replacements	Wi-Fi Network System	\$ 170,000	E	Cap	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts	\$ 550,000	E	Cap	\$ 100,000	\$ 100,000	\$ -	\$ 450,000	\$ -	\$ -	\$ 550,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer	\$ 65,000	E	Cap	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000
20-05	Replacement	Data Centre Replacements	Uninterruptible Power Supply	\$ 150,000	E	Cap	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000	\$ 60,000	\$ 150,000
20-06	Replacement	Data Centre Replacements	Fisgard Phone System	\$ 430,000	E	Cap	\$ 30,000		\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
20-07	Replacement	Meeting Room Equipment Replacement	Replacement of A/V technology components	\$ 130,000	E	ERF	\$ -	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 130,000
23-01	Replacement	2023 IBC 15f-1.9 SAP Lifecycle Replacement	SAP Migration from ECC to S4	\$ 8,709,000	E	Cap	\$ 120,449	\$ 2,500,000	\$ 649,000	\$ -	\$ -	\$ -	\$ 3,149,000
24-05	New	Physical Security	Card access for data facilities	\$ 100,000	E	Cap	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
24-06	Replacement	Brightsign replacements	Replace and upgrade systems to current standards	\$ 10,000	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-18	Replacement	VDI system upgrades	Increase capacity to existing VDI infrastructure to improve the VDI environment and prepare for high perf loads	\$ 50,000	E	Cap	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-02	Replacement	Van	Replace IT Van (want this outfitted with proper shelving and bins)	\$ 120,000	V	ERF	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
25-03	Renewal	2025 IBC 13a-3.2 - SAP S4HANA Enhancements	Post migration enhancements to optimize performance, streamline processes, enhance analytics, integrate automation, and improve scalability and security. Includes upgrades to user interfaces, backup, disaster recovery, and integration with other applications.	\$ 2,610,000	E	Cap	\$ -	\$ 810,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 2,610,000
26-02	Replacement	2025 IBC 13a-3.3 - Communications Infrastructure Improvements	Enhance network and cellular communication across critical facilities, addressing deficiencies in coverage and quality to ensure reliable and secure infrastructure.	\$ 160,000	E	Cap	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
26-03	Replacement	2025 IBC 13a-4.3 - Cyber Security Network Improvements	Advance cybersecurity at CRD, by investing in Identity Management, MFA, SIEM, encryption, Zero Trust EDR, and network segmentation. We will also enhance backup, CSPM, DevSecOps, incident response, third-party risk management, and user training.	\$ 200,000	E	Cap	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
27-02	Replacement	2025 IBC 13a-5.1 - Alternate Data Centre	Build a backup Data Center at McLoughlin Point Wastewater Treatment Plant by 2027 to support CRD critical applications and services. This will include backup technology, storage, compute power, virtual servers, security, network, UPS, and power systems.	\$ 315,000	E	Cap	\$ -	\$ -	\$ -	\$ 315,000	\$ -	\$ -	\$ 315,000
													\$ -
													\$ -
			Grand Total	\$ 13,982,041				\$ 3,810,348	\$ 2,899,688	\$ 883,637	\$ 109,184	\$ 109,184	\$ 7,812,041

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101421
ERF Group: INFOTECH.ERF (ITG.ERF)

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	363,858	546,213	400,865	370,177	418,425	463,281
Actual Purchases	(27,000)					
Planned Purchases (Based on Capital Plan)		(145,348)	(30,688)	(23,637)	(29,184)	(29,184)
Transfer from Operating Budget	208,652	-	-	71,885	74,040	76,270
Interest Income	703					
Ending Balance \$	546,213	400,865	370,177	418,425	463,281	510,367

Assumptions/Background:

Planned purchases include computer equipment replacements for staff (2025-2029) and replacement of one vehicle in 2025.

Equipment Reserve Schedule

Reserve Fund: 1.022 Fisgard Meeting Room ERF

Fisgard Meeting Room Technology - Funding for replacement of IT equipment and infrastructure in the various meeting rooms at the 625 Fisgard St location.

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217

ERF Group: ITMTGROOM.ERF (ITG.ERF)

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	100,844	101,744	71,744	71,744	71,744	71,744
Actual Purchases	(19,600)					
Planned Purchases (Based on Capital Plan)		(50,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	500					
Ending Balance \$	101,744	71,744	71,744	71,744	71,744	71,744

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GM - Planning & Protective Services

COMMITTEE REVIEW

Service: 1.024 GM - Planning & Protective Services

Committee: Planning & Protective Services

DEFINITION:

The oversight of planning and protective services for the Capital Regional District Board.

SERVICE DESCRIPTION:

The General Manager and Planning and Protective Services administration provides overall direction and supporting administrative oversight for 40 individual services and functions.

The department and its divisions report to the Board, Hospital District Board, Planning, Transportation and Protective Services Committee, Electoral Area Services Committee, Juan de Fuca Land Use Committee and also provide corporate administration for 17 commissions and the Capital Regional Housing Corporation.

Planning and Protective Services includes the administrative and operating responsibility for:

- Capital Regional Housing Corporation
- Capital Regional Hospital District
- Regional Planning and Information Services
- Emergency Management & Fire Protection
- Regional Housing
- Bylaw Services and Animal Control
- Building Inspection and Numbering
- Juan de Fuca Electoral Area Community Planning and Parks

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning, Transportation and Protective Services

FUNDING:

Requisition and internal allocation

1.024 - GM - Planning & Protective Services

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	470,434	448,401	492,037	-	-	492,037	506,254	520,872	535,904	551,359
Contract for Services	2,500	2,500	2,580	-	-	2,580	2,630	2,680	2,830	3,590
Internal Allocations	101,438	101,438	109,160	-	1,802	110,962	117,915	121,486	124,617	127,104
Operating Other	21,370	17,561	21,480	-	-	21,480	21,939	22,412	23,389	24,270
TOTAL OPERATING COSTS	595,742	569,900	625,257	-	1,802	627,059	648,738	667,450	686,740	706,323
*Percentage Increase over prior year						5.3%	3.5%	2.9%	2.9%	2.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,000	20,000	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	1,000	20,000	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL COSTS	596,742	589,900	625,257	-	1,802	627,059	649,738	668,450	687,740	707,323
<u>FUNDING SOURCES (REVENUE)</u>										
Internal Recoveries	(285,898)	(285,898)	(302,126)	-	-	(302,126)	(313,079)	(322,981)	(332,286)	(341,733)
TOTAL REVENUES	(285,898)	(285,898)	(302,126)	-	-	(302,126)	(313,079)	(322,981)	(332,286)	(341,733)
NET COSTS	310,844	304,003	323,132	-	1,802	324,934	336,659	345,469	355,453	365,591
*Percentage increase over prior year Net Costs						4.5%	3.6%	2.6%	2.9%	2.9%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	2.5	2.5		-	-	-				

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

Service No.	1.024	Carry						
	GM - Planning & Protective Service	Forward	2025	2026	2027	2028	2029	TOTAL
		from 2024						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$2,125	\$3,836	\$1,918	\$1,918	\$9,797
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	\$0	\$2,125	\$3,836	\$1,918	\$1,918	\$9,797

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	\$2,125	\$3,836	\$1,918	\$1,918	\$9,797
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$2,125	\$3,836	\$1,918	\$1,918	\$9,797

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.024

Service Name:

GM - Planning & Protective Services

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 2,125	E	ERF		\$ -	\$ 2,125	\$ -	\$ -	\$ -	\$ 2,125
27-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ 3,836	\$ -	\$ -	\$ 3,836
28-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 1,918	\$ 1,918
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 9,797				\$ -	\$ 2,125	\$ 3,836	\$ 1,918	\$ 1,918	\$ 9,797

Reserve Schedule

Reserve Fund: 1.024 - GM Planning & Protective Services

Reserve Cash Flow

Fund: 1022 Fund Center: 101955 ERF Group: PLANPROT.ERF	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	4,981	24,981	24,981	23,856	21,020	20,102
Actual Purchases	-					
Planned Purchase (Based on Capital Plan)	-	-	(2,125)	(3,836)	(1,918)	(1,918)
Transfer from Operating Budget	20,000	-	1,000	1,000	1,000	1,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	24,981	24,981	23,856	21,020	20,102	19,184

<u>Assumptions/Background:</u> 2026 - replacement of 1 ultra-portable laptop 2027 - replacement of 2 standard laptops 2028 - replacement of 1 standard laptop 2029 - replacement of 1 standard laptop

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Emergency

COMMITTEE REVIEW

Service: 1.025 Corporate Emergency

Committee: Planning, Transportation & Protective Services

DEFINITION:

Planning and coordination for disasters or emergencies.

SERVICE DESCRIPTION:

Coordinate and administer the Corporate Emergency Plan in accordance with the *Emergency Program Act* as a local authority and regional service provider and ensure integration with the three Electoral Area Emergency Plans to provide business continuity and CRD divisional coordination in the case of an emergency.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning, Transportation & Protective Services

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.025 Corporate Emergency

Total Expenditure

Comments

2024 Budget

426,270

Change in Salaries:

Step change/paygrade change	(3,208)
1.0 FTE Emergency Coordinator	113,308
Total Change in Salaries	110,100

Step change due to staff turnover
 2025 IBC 9a-2.1 Resiliency and Recovery Coordinator

Other Changes:

Contract For Services	30,000
Contract For Services	(48,000)
Standard Overhead Allocation	1,702
Building Occupancy Allocation	9,295
Sharepoint Online Upgrade	3,604
Supplies	10,000
Software	(17,044)
Telecommunication	8,900
Other Costs	1,884

2025 IBC 9a-2.1 Resiliency and Recovery Coordinator. Ongoing costs
 Reduction for 2024 one-time \$48,000 costs related to EMCR Grant for EDMA Indigenous Engagement
 Increase in 2024 operating costs
 Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
 Office costs associated with new ongoing FTEs
 Reduction for 2024 one-time costs for Emergency Management Software
 Realignment of budget with expected future expenses
 Expenses such as staff training, insurance, payment to 3rd parties, supplies etc.

Total Other Changes 341

2025 Budget

536,711

Summary of % Expense Change

2025 IBC Expense	36.0%
Reduction in one-time contract for services	-11.3%
Increase in allocations	3.4%
Reduction in one-time software costs	-4.0%
Balance of change	1.8%
% expense increase from 2024:	25.9%

% Requisition change from 2024 (if applicable):

63.4%

Requisition funding is 71.9% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is a an estimated one-time favourable variance of \$47,267 (11.1%) largely due to temporary staff vacancies (\$35,680) and the deferral of EDMA contract for services expenses (\$15,000). This variance will be carried forward to 2025 to partially offset increased service costs.

1.025 - Corporate Emergency

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages	107,013	71,333	103,805	113,308	-	217,113	223,400	229,870	236,520	243,360
Contracts and Consulting Services	66,026	48,000	-	30,000	15,000	45,000	30,000	30,000	30,000	30,600
Allocations	180,567	180,567	195,734	-	3,604	199,338	207,386	210,373	215,575	219,888
Supplies	2,900	5,450	2,520	-	10,000	12,520	2,570	2,620	2,670	2,720
Licences and Fees	25,524	35,673	8,480	-	-	8,480	8,650	8,820	9,000	9,180
Other Operating Expenses	44,240	37,980	54,260	-	-	54,260	55,398	56,561	57,749	58,953
TOTAL OPERATING COSTS	426,270	379,003	364,799	143,308	28,604	536,711	527,404	538,244	551,514	564,701
*Percentage Increase over prior year			-14.4%	33.6%	6.7%	25.9%	-1.7%	2.1%	2.5%	2.4%
CAPITAL / RESERVE										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	426,270	379,003	364,799	143,308	28,604	536,711	527,404	538,244	551,514	564,701
Internal Recoveries	(107,013)	(107,013)	(103,805)	-	-	(103,805)	(106,810)	(109,900)	(113,080)	(116,350)
OPERATING COSTS LESS INTERNAL RECOVERIES	319,257	271,990	260,994	143,308	28,604	432,906	420,594	428,344	438,434	448,351
Estimated Balance c/fwd from 2024 to 2025	-	47,267	(18,663)	-	(28,604)	(47,267)	-	-	-	-
Balance c/fwd from 2023 to 2024	(35,320)	(35,320)	-	-	-	-	-	-	-	-
Grant Revenue	(48,000)	(48,000)	-	-	-	-	-	-	-	-
NET COSTS	235,937	235,937	242,331	143,308	-	385,639	420,594	428,344	438,434	448,351
*Percentage increase over prior year			2.7%	60.7%		63.4%	9.1%	1.8%	2.4%	2.3%
AUTHORIZED POSITIONS										
Salaried FTE	1	1	1	1		2	2	2	2	2

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

Service No.	1.025 Corporate Emergency	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$6,000	\$7,000	\$0	\$5,000	\$0	\$18,000	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$6,000	\$7,000	\$0	\$5,000	\$0	\$18,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$6,000	\$7,000	\$0	\$5,000	\$0	\$18,000	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$6,000	\$7,000	\$0	\$5,000	\$0	\$18,000

Definitions for the 5-year Capital Plan

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

5 YEAR CAPITAL PLAN

Service #:

1.025

Corporate Emergency

[illegible]

Service: 1.025 Corporate Emergency

Project Number	17-01	Capital Project Title	EOC Laptop	Capital Project Description	EOC Equipment
Project Rationale					

Project Number	24-01	Capital Project Title	Surface Pro	Capital Project Description	EOC Equipment
Project Rationale					

Reserve Schedule

Reserve Fund: 1.025 Corporate Emergency - Equipment Replacement Fund

- Capital Regional District Equipment Replacement Fund (ERF) was established in 1991 under Bylaw No. 945. This is a reserve fund pursuant to the provisions of Section 378(c) of the Municipal Act to be known as the "Equipment Replacement Fund"
- The monies in this reserve fund shall be expended only for the purchase of machinery and equipment.
- Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.
- User departments of the Capital Regional District vehicles and equipment may be charged for depreciation of their machinery and equipment and the amount of such depreciation shall be transferred to the equipment replacement fund.
- ERF Group: CRPEMERGE.ERF

Reserve Cash Flow

Fund: Fund Centre:	1022 101978	Estimated	Budget				
		2024	2025	2026	2027	2028	2029
Beginning Balance		52,322	44,322	38,322	31,322	31,322	26,322
Transfer from Op Budget		-	-	-	-	-	-
Expenditures		(8,000)	(6,000)	(7,000)	-	(5,000)	-
Interest Income							
Ending Balance \$		44,322	38,322	31,322	31,322	26,322	26,322

Assumptions/Background:

Maintain balance sufficient to meet lifecycle replacement needs and emergency needs.

CAPITAL REGIONAL DISTRICT

2025 BUDGET

First Nations Relations

COMMITTEE REVIEW

Service: 1.027 First Nations Relations

Committee: First Nations Relations

DEFINITION:

To provide for the management of intergovernmental relations between the CRD and the First Nations.

SERVICE DESCRIPTION:

This service was created to provide for 1) the management of intergovernmental relations, primarily First Nations, through a process of consultation, and 2) the coordination of various CRD First Nations initiatives to ensure the alignment of interests and to build positive working relationships between the CRD and First Nations communities within the Region.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.027 First Nations Relations

Total Expenditure

Comments

2024 Budget 1,463,202

Change in Salaries:

Base salary and benefit change	25,146	Inclusive of estimated collective agreement changes
Step increase/paygrade change	12,111	Inclusive of annualization of 2024 IBC position
Annualization of 2024 position	97,544	Annualization of 2024 IBC 15a-1.2: First Nations Relations Staffing
1.0 FTE First Nations Relations advisor	93,943	2024 IBC 15a-1.2: First Nations Relations Staffing
Other changes	169	
Total Change in Salaries	228,913	

Other Changes:

Contract for Services	(119,320)	One-time First Nations initiatives completed in 2024
Meetings, Programs & Special Events	(26,810)	One-time forum of all councils completed in 2024
Standard Overhead Allocation	6,233	Increase in 2024 operating costs
Human Resources Allocation	4,795	Increase in 2024 salary budget; corporate safety resourcing
SharePoint Online Upgrade	7,208	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Other Costs	5,330	
Total Other Changes	(122,564)	

2025 Budget 1,569,551

Summary of % Expense Increase

2025 Base salary and benefit change	1.7%
+1.0 FTE and salary annualization	13.1%
2024 one-time initiatives	-10.0%
Balance of increase	2.5%
% expense increase from 2024:	7.3%

% Requisition increase from 2024 (if applicable): 23.1% Requisition funding is 90% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$97,374 (8.5%) due to temporary staff vacancy. This surplus will be transferred to the Legislative and General Operating Reserve.

1.027 First Nations Relations	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	620,562	588,571	755,533	93,943	-	849,475	906,253	932,447	959,382	987,079
Allocations	68,350	68,350	79,378	-	7,208	86,586	91,163	87,404	89,224	91,151
Meetings, Programs & Special Events	98,210	71,760	47,600	-	24,000	71,600	48,560	49,530	50,520	51,540
Contract for Services	626,890	448,590	369,970	-	137,600	507,570	377,370	384,920	392,620	400,470
Legal Expenses	1,270	-	1,310	-	-	1,310	1,340	1,370	1,400	1,430
Other Operating Expenses	45,380	31,917	33,810	4,200	12,400	50,410	38,898	39,834	40,812	41,822
TOTAL OPERATING COSTS	1,460,662	1,209,188	1,287,601	98,143	181,208	1,566,951	1,463,584	1,495,505	1,533,958	1,573,492
*Percentage Increase over prior year			-11.8%	6.7%	12.4%	7.3%	-6.6%	2.2%	2.6%	2.6%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	2,540	10,040	2,600	-	-	2,600	2,600	2,600	2,600	2,600
TOTAL COSTS	1,463,202	1,219,228	1,290,201	98,143	181,208	1,569,551	1,466,184	1,498,105	1,536,558	1,576,092
*Percentage Increase over prior year Total Costs			-11.8%	6.7%	12.4%	7.3%	-6.6%	2.2%	2.6%	2.6%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,463,202	1,219,228	1,290,201	98,143	181,208	1,569,551	1,466,184	1,498,105	1,536,558	1,576,092
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(319,700)	(173,100)	-	-	(161,600)	(161,600)	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(319,700)	(173,100)	-	-	(161,600)	(161,600)	-	-	-	-
NET COSTS	1,143,502	1,046,128	1,290,201	98,143	19,608	1,407,951	1,466,184	1,498,105	1,536,558	1,576,092
*Percentage Increase over prior year Net Costs			12.8%	8.6%	1.7%	23.1%	4.1%	2.2%	2.6%	2.6%
AUTHORIZED POSITIONS:										
Salaried	5.0	5.0	5.0	1.0	-	6.0	6.0	6.0	6.0	6.0

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

Service No.	1.027	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	First Nations Relations							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.027

Service Name:

First Nations Relations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
26-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 4,043	E	ERF		\$ -	\$ 4,043	\$ -	\$ -	\$ -	\$ 4,043
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,754	E	ERF		\$ -	\$ -	\$ 5,754	\$ -	\$ -	\$ 5,754
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
													\$ -
													\$ -
			Grand Total	\$ 15,551				\$ -	\$ 4,043	\$ 5,754	\$ 1,918	\$ 3,836	\$ 15,551

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

Reserve Cash Flow

Fund: 1022 Fund Center: 102157 ERF Group: INTGOV.ERF	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	385	8,781	11,381	9,938	6,784	7,466
Actual Purchases	(1,644)					
Planned Purchases (Based on Capital Plan)		-	(4,043)	(5,754)	(1,918)	(3,836)
Transfer from Operating Budget	10,040	2,600	2,600	2,600	2,600	2,600
Interest Income	-					
Ending Balance \$	8,781	11,381	9,938	6,784	7,466	6,230

<u>Assumptions/Background:</u> 2026 - 1 standard laptop & 1 ultra portable laptop 2027 - 3 standard laptops 2028 - 1 standard laptop 2029 - 2 standard laptop

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GM - Parks & Environmental Services

COMMITTEE REVIEW

Service: 1.028 GM - Environmental Services and Regional Parks

Committee: Environmental Services

DEFINITION:

The oversight of Environmental Services and Regional Parks for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Environmental Services as well as Regional Parks and 2 recreation centres. The department and its divisions report to the Board, Hospital District Board, the Environmental Services Committee and the Regional Parks Committee.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

1.028 - GM - Environmental Services & Regional Parks

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	425,233	547,857	404,894	-	-	404,894	416,573	428,584	440,934	453,634
Contract for Services	3,215	-	3,279	-	-	3,279	3,347	3,412	3,480	3,549
Allocation - Standard Overhead	50,058	50,058	52,650	-	1,802	54,452	57,971	58,332	59,426	60,552
Allocation - Human Resources	14,866	14,866	15,726	-	-	15,726	17,702	19,270	19,704	20,196
Allocation - Building Occupancy	21,861	21,861	26,609	-	-	26,609	27,735	29,103	30,435	30,993
Insurance	870	870	720	-	-	720	792	871	958	1,053
TOTAL OPERATING COSTS	516,103	635,512	503,878	-	1,802	505,680	524,120	539,571	554,937	569,977
*Percentage Increase over prior year		23.1%	-2.4%	0.0%	0.0%	-2.0%	3.6%	2.9%	2.8%	2.7%
Recovery for First Aid Officer	(99)	(99)	(102)	-	-	(102)	(104)	(106)	(108)	(110)
NET COSTS	516,004	635,413	503,776	-	1,802	505,578	524,016	539,465	554,829	569,867
*Percentage increase over prior year Net Costs		23.1%	-2.4%	0.0%	0.0%	-2.0%	3.6%	2.9%	2.8%	2.7%
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Communications

COMMITTEE REVIEW

Service: 1.118 Corporate Communications

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide administrative services to the Board of the Capital Regional District.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2024 to 2025
Service: 1.118 Corporate Communications

Total Expenditure

Comments

2024 Budget

1,545,346

Change in Salaries:

Base salary and benefit change	31,943	Inclusive of estimated collective agreement changes
Step increase/paygrade change	10,602	
Auxiliary wages adjustment	(108,000)	2023 IBC 15f-1.15 Corporate Website - conclusion of one year term position
Total Change in Salaries	(65,454)	

Other Changes:

Contract for Services	(50,000)	Conclusion of 2024 IBC 12b-2.1 Citizen Experience Survey
	(25,000)	Conclusion of 2024 IBC 12b-1.1 Build EDI Principles into Public Participation Framework
SharePoint Online Upgrade	10,812	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Building Occupancy	8,199	
Human Resources Allocation	7,176	Increase in 2024 salary budget; corporate safety resourcing
Other Costs	(120)	
Total Other Changes	(48,933)	

2025 Budget

1,430,959

Summary of % Expense Increase

2025 Base salary and benefit change	2.1%
Allocations	1.7%
Auxiliary wages adjustment	-7.0%
2024 One-time Items	-3.2%
Balance of decrease	-1.0%
% expense increase from 2024:	-7.4%

% Requisition decrease from 2024 (if applicable):	-7%	Requisition funding is 37% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$29,045 (2%) due mainly to one-time vacant positions, software licencing and staff training. This variance will be moved to the Legislative and General Operating Reserve.

1.118 - CORPORATE COMMUNICATIONS	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,256,637	1,174,735	1,191,183	-	-	1,191,183	1,339,376	1,378,090	1,417,899	1,458,844
Allocations	79,029	79,029	96,194	-	10,812	107,006	118,160	116,228	119,873	122,360
Contract for Services	113,370	171,029	23,010	10,000	-	33,010	33,670	34,340	35,030	35,730
Printing & Copying	8,140	7,560	8,390	-	-	8,390	8,560	8,730	8,900	9,080
Other Operating Expenses	83,170	68,947	85,370	-	-	85,370	87,126	88,940	90,803	92,698
TOTAL OPERATING COSTS	1,540,346	1,501,300	1,404,147	10,000	10,812	1,424,959	1,586,892	1,626,328	1,672,505	1,718,712
*Percentage Increase over prior year			-8.8%	0.6%	0.7%	-7.5%	11.4%	2.5%	2.8%	2.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	6,000	-	-	6,000	6,000	6,000	6,000	6,000
TOTAL CAPITAL / RESERVES	5,000	5,000	6,000	-	-	6,000	6,000	6,000	6,000	6,000
TOTAL COSTS	1,545,346	1,506,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
*Percentage increase over prior year Total Costs			-8.7%	0.6%	0.7%	-7.4%	11.3%	2.5%	2.8%	2.8%
Funding from Internal Reserves	(125,000)	(115,000)	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,420,346	1,391,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
<u>REVENUE</u>										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,420,346	1,391,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
*Percentage increase over prior year Net Costs			-0.7%	0.7%	0.8%	0.7%	11.3%	2.5%	2.8%	2.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaries	8.0	8.0	8.0		-	8.0	9.0	9.0	9.0	9.0

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

Service No.	1.118	Carry	2025	2026	2027	2028	2029	TOTAL
	Corporate Communications	Forward						
		from 2024						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$66,400	\$72,154	\$11,508	\$3,836	\$3,836	\$3,836	\$95,170
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
	\$66,400	\$72,154	\$11,508	\$3,836	\$3,836	\$3,836	\$95,170

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	\$5,754	\$11,508	\$3,836	\$3,836	\$3,836	\$28,770
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$66,400	\$66,400	\$0	\$0	\$0	\$0	\$66,400
	\$66,400	\$72,154	\$11,508	\$3,836	\$3,836	\$3,836	\$95,170

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.118

Service Name:

Corporate Communications

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-01	Replacement	Computer	Computer Replacement	\$ 5,754	E	ERF		\$ 5,754	\$ -	\$ -	\$ -	\$ -	\$ 5,754
26-01	Replacement	Computer	Computer Replacement	\$ 11,508	E	ERF		\$ -	\$ 11,508	\$ -	\$ -	\$ -	\$ 11,508
27-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ 3,836	\$ -	\$ -	\$ 3,836
28-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ 3,836	\$ -	\$ 3,836
22-01	Replacement	Computer	CRD Public Website	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
22-01	Replacement	CRD Public Website	CRD Public Website	\$ 450,000	E	Res	\$ 66,400	\$ 66,400	\$ -	\$ -	\$ -	\$ -	\$ 66,400
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 478,770				\$ 72,154	\$ 11,508	\$ 3,836	\$ 3,836	\$ 3,836	\$ 95,170

Reserve Schedule

Reserve Fund: 1.118 Corporate Communications

Assets held by Corporate Communications consists of computers and equipment to support service delivery.

Reserve Cash Flow

Fund: 1022 Fund Center: 101518

ERF Group: COMREL.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	11,410	13,149	13,395	7,887	10,051	12,215
Actual Purchases	(3,288)					
Planned Purchases (Based on Capital Plan)		(5,754)	(11,508)	(3,836)	(3,836)	(3,836)
Transfer from Operating Budget	5,000	6,000	6,000	6,000	6,000	6,000
Interest Income	27					
Ending Balance \$	13,149	13,395	7,887	10,051	12,215	14,379

Assumptions/Background:

2025 - 3 standard laptops
 2026 - 6 standard laptops
 2027 - 2 standard laptops
 2028 - 2 standard laptops
 2029 - 2 standard laptops

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GM - Electoral Area Services

COMMITTEE REVIEW

Service: 1.029 GM - Electoral Area Services

DEFINITION:

The oversight of Electoral Area Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Electoral Area Services excluding fire protection and emergency management services.

The department and its divisions report to the Board, Hospital District Board, Electoral Area Services Committee and the Salt Spring Island Local Community Commission.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition and Internal Recoveries

Change in Budget 2024 to 2025

Service: 1.029 GM - Electoral Area Services

Total Expenditure

Comments

2024 Budget -

Change in Salaries:

1.0 FTE General Manager	140,092	2025 IBC 16e-5.1 Electoral Area Services Department Oversight (6 months)
1.0 FTE Administrative Staff	51,902	2025 IBC 16e-5.1 Electoral Area Services Department Oversight (6 months)

Total Change in Salaries 191,995

Other Changes:

Standard Overhead Allocation	25,000	
Supplies	20,000	Office costs associated with new ongoing FTEs
Contract For Services	4,500	Ongoing contractor and legal expenses
Other	8,500	

Total Other Changes 58,000

2025 Budget 249,995

Summary of % Expense Change

% expense increase from 2024:	100.0%	
% Requisition increase from 2024 (if applicable):	100.0%	Requisition funding is (30%) of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

This function is new in the 2025 fiscal year.

1.029 - GM - Electoral Area Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	-	-	-	191,995	-	191,995	395,115	406,556	418,323	430,424
Contract for Services	-	-	-	4,500	-	4,500	4,590	4,680	4,770	4,860
Internal Allocations	-	-	-	25,000	-	25,000	50,000	51,000	52,020	53,060
Operating Other	-	-	-	8,500	20,000	28,500	8,670	8,840	9,010	9,180
TOTAL OPERATING COSTS	-	-	-	229,995	20,000	249,995	458,375	471,076	484,123	497,524
*Percentage Increase over prior year						NA	83.4%	2.8%	2.8%	2.8%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	-	-	-	229,995	20,000	249,995	458,375	471,076	484,123	497,524
<u>FUNDING SOURCES (REVENUE)</u>										
Internal Recoveries	-	-	-	(160,997)	(14,000)	(174,997)	(320,863)	(329,753)	(338,886)	(348,267)
TOTAL REVENUES	-	-	-	(160,997)	(14,000)	(174,997)	(320,863)	(329,753)	(338,886)	(348,267)
NET COSTS	-	-	-	68,998	6,000	74,998	137,512	141,323	145,237	149,257
*Percentage increase over prior year Net Costs						NA	83.4%	2.8%	2.8%	2.8%
AUTHORIZED POSITIONS: Salaried			0.0	2.0		2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Facility Management

GOVERNANCE COMMITTEE REVIEW

October 2024

Service: 1.105 Facility Management

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

SERVICE DESCRIPTION:

Full facility management services including administration, maintenance, technical and project management for nine facilities.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

GENERAL INFORMATION:

All costs are recovered from user departments and requisition.

1.105 Facility Management			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,613,555	1,510,616	1,461,333	-	-	1,461,333	1,501,922	1,543,623	1,586,487	1,630,532
Internal Allocations	318,277	318,277	352,149	-	3,604	355,753	376,315	389,571	400,061	409,361
Consulting Service	68,490	45,120	81,100	-	-	81,100	82,720	84,370	86,060	87,780
Operating Supplies	27,456	4,642	28,190	-	-	28,190	28,760	29,330	29,930	30,530
Telecommunication	16,800	16,698	17,300	-	-	17,300	17,650	18,000	18,360	18,730
Vehicle and Equipment	35,905	39,474	36,985	-	-	36,985	37,720	38,480	39,250	40,040
Operating Cost - Other	45,750	27,342	46,980	-	-	46,980	47,920	48,880	49,860	50,860
TOTAL OPERATING COSTS	2,126,233	1,962,169	2,024,037	-	3,604	2,027,641	2,093,007	2,152,254	2,210,008	2,267,833
*Percentage increase over prior year operating costs		-7.7%	-4.81%			-4.64%	3.22%	2.83%	2.68%	2.62%
<u>CAPITAL / RESERVE</u>										
Transfer to ERF	25,500	25,500	45,000	-	-	45,000	45,900	46,820	47,760	48,720
Transfer to Genaral Capital Fund	-	-	75,000	-	-	75,000	-	-	-	-
Transfer to Operating Reserve	-	-								
TOTAL CAPITAL / RESERVES	25,500	25,500	120,000	-	-	120,000	45,900	46,820	47,760	48,720
TOTAL COSTS	2,151,733	1,987,669	2,144,037	-	3,604	2,147,641	2,138,907	2,199,074	2,257,768	2,316,553
*Percentage increase over prior year operating costs		-7.6%				-0.19%	-0.41%	2.81%	2.67%	2.60%
Internal Recoveries	(1,969,650)	(1,756,693)	(1,940,411)	-	(3,604)	(1,944,015)	(1,930,338)	(1,985,421)	(2,038,887)	(2,092,296)
OPERATING LESS RECOVERIES	182,083	230,976	203,626	-	-	203,626	208,569	213,653	218,881	224,257
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year		-								
Transfer from Operating reserve	-	-	-			-				
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(8,349)	(57,242)	(33,349)	-	-	(33,349)	(33,359)	(33,369)	(33,379)	(33,389)
TOTAL REVENUE	(8,349)	(57,242)	(33,349)	-	-	(33,349)	(33,359)	(33,369)	(33,379)	(33,389)
Estimated balance C/F from current to Next year										
REQUISITION	(173,734)	(173,734)	(170,277)	-	-	(170,277)	(175,210)	(180,284)	(185,502)	(190,868)
*Percentage increase over prior year requisition						-1.99%	3%	3%	3%	3%
AUTHORIZED POSITIONS FTE:	13	13	11		-	11	11	11	11	11

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

Service No.	1.105 Facilities Management	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$35,000	\$10,000	\$10,000	\$10,000	\$0	\$0	\$65,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$165,000	\$75,000	\$75,000	\$0	\$0	\$0	\$315,000
	\$0	\$200,000	\$85,000	\$85,000	\$10,000	\$0	\$0	\$380,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$200,000	\$85,000	\$85,000	\$10,000	\$0	\$0	\$380,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$200,000	\$85,000	\$85,000	\$10,000	\$0	\$0	\$380,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.105

Service Name:

Facilities Management

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
21-01	Replacement	Unit F01112	Replace 2010 Chev Express Van - 01112	\$ 75,000	V	ERF		\$ 75,000					\$ 75,000
22-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF		\$ 10,000	\$ 10,000				\$ 20,000
23-01	Replacement	Fleet Replacement	Replace 2012 Jeep Patriot - 12001	\$ 75,000	V	ERF		\$ 75,000					\$ 75,000
23-02	New	Equipment Replacement	New utility trailer	\$ 15,000	V	ERF		\$ 15,000					\$ 15,000
24-01	Replacement	Fleet Replacement	Replace 2016 Sprinter Van - Unit 1601	\$ 75,000	V	ERF			\$ 75,000				\$ 75,000
25-01	Replacement	Fleet Replacement	Replace 2017 Transit Van - Unit 17002	\$ 75,000	V	ERF				\$ 75,000			\$ 75,000
27-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF				\$ 10,000	\$ 10,000		\$ 20,000
25-02	Replacement	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric	\$ 25,000	E	ERF		\$ 25,000					\$ 25,000
													\$ -
													\$ -
			Grand Total	\$ 440,000				\$ 200,000	\$ 85,000	\$ 85,000	\$ 10,000	\$ -	\$ 380,000

Service:

1.105

Facilities Management

Project Number

21-01

Capital Project Title

Unit F01112

Capital Project Description

Replace 2010 Chev Express Van - 01112

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number

22-01

Capital Project Title

Equipment Replacement

Capital Project Description

Replace computers

Project Rationale Per IT replacement schedule

Project Number

23-01

Capital Project Title

Fleet Replacement

Capital Project Description

Replace 2012 Jeep Patriot - 12001

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number

23-02

Capital Project Title

Equipment Replacement

Capital Project Description

New utility trailer

Project Rationale Purchase new utility trailer to tow equipment with smaller light duty truck.

Service:

1.105

Facilities Management

Project Number

24-01

Capital Project Title

Fleet Replacement

Capital Project Description

Replace 2016 Sprinter Van - Unit 1601

Project Rationale

Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number

25-01

Capital Project Title

Fleet Replacement

Capital Project Description

Replace 2017 Transit Van - Unit 17002

Project Rationale

Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number

27-01

Capital Project Title

Equipment Replacement

Capital Project Description

Replace computers

Project Rationale

Per IT replacement schedule

1.105 Facility Management
 Asset and Reserve Summary
 2025 - 2029 Financial Plan

Asset Profile

Facility Management ERF

Facility Management assets consist of vehicles and equipment.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	393,709	397,709	245,709	206,609	168,429	206,189
Planned Purchase (Based on Capital Plan)	(25,000)	(200,000)	(85,000)	(85,000)	(10,000)	-
Transfer from Ops Budget	25,000	45,000	45,900	46,820	47,760	48,720
Proceed disposal of Equipment						
Transfer						
Transfer of HQ Pool Fleet ERF						
Interest Income*	4,000	3,000				
Total projected year end balance	397,709	245,709	206,609	168,429	206,189	254,909

* 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.

**1.105 Facility Management
Operating Reserve Summary
2025 - 2029 Financial Plan**

Profile

Facility Management

Established by Bylaw No. 4147 to 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.

Operating Reserve Schedule - FC 105541

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	212,378	221,378	229,378	229,378	229,378	229,378
Planned Purchase	-	-				
Transfer from Ops Budget	-					
Interest Income*	9,000	8,000				
Total projected year end balance	221,378	229,378	229,378	229,378	229,378	229,378

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

CRD Headquarters Building

GOVERNANCE COMMITTEE REVIEW

October 2024

Service: 1.106 CRD Headquarter Building

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

All costs are recovered by building allocation from CRD user departments.

1.106 - CRD HQ BUILDING

OPERATING COSTS:

	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
Internal Allocations	318,872	318,872	329,742	-	-	329,742	329,864	336,461	343,191	350,055
Insurance Cost	48,520	48,520	77,180	-	-	77,180	84,898	93,388	102,727	112,999
Repairs and Maintenance Costs	252,858	288,658	277,475	-	-	277,475	283,020	288,682	294,452	300,342
Rental and Leases	120,411	108,542	128,107	-	-	128,107	130,670	133,280	135,950	138,670
Electricity& Utilities	195,460	147,092	203,000	-	-	203,000	207,060	211,200	215,420	219,730
Operating Supplies	44,246	5,892	17,264	-	-	17,264	17,610	17,970	18,330	18,700
Internal Labour Cost	335,000	328,325	345,000	-	-	345,000	341,700	348,534	355,505	362,615
Operating Cost - Other	226,933	260,214	260,900	-	-	260,900	266,126	271,445	276,866	282,390
Additional Space	302,540	311,632	313,000	287,000	-	600,000	612,000	624,240	636,720	649,450

TOTAL OPERATING COSTS	1,844,840	1,817,747	1,951,668	287,000	-	2,238,668	2,272,948	2,325,200	2,379,161	2,434,951

*Percentage increase over prior year operating costs		-1.5%		5.79%		21.35%		1.53%	2.30%	2.32%	2.34%

CAPITAL / RESERVE

Transfer to Capital Reserve Fund	300,000	300,000	300,000	70,000	-	370,000	445,000	525,000	600,000	600,000
Transfer to ERF	60,000	60,000	70,000	-	-	70,000	70,000	70,000	70,000	70,000

TOTAL CAPITAL / RESERVES	360,000	360,000	370,000	70,000	-	440,000	515,000	595,000	670,000	670,000

Debt Expenditures	-	-	-	-	-	-	-	-	-	-

TOTAL COSTS	2,204,840	2,177,747	2,321,668	357,000	-	2,678,668	2,787,948	2,920,200	3,049,161	3,104,951

*Percentage increase over prior year operating costs		-1.2%				21.49%		4.08%	4.74%	4.42%	1.83%

Internal Recoveries(Building Occupancy)	(2,170,779)	(2,170,780)	(2,287,118)	(357,000)	-	(2,644,118)	(2,753,112)	(2,885,075)	(3,013,745)	(3,069,241)

*Percentage increase over prior year operating costs		0.0%				21.8%		4.1%	4.8%	4.5%	1.8%

OPERATING LESS RECOVERIES	34,061	6,967	34,550	-	-	34,550	34,836	35,125	35,416	35,710

FUNDING SOURCES (REVENUE)

Estimated Balance C/F from current to next year										
Balance C/F from Prior to Current year										
Transfer from operating reserve										
Fees Charged	-	-	-	-	-	-	-	-	-	-
Lease Revenue	-	(1,400)	-	-	-	-	-	-	-	-
Recovery - Other	(34,061)	(5,566)	(34,550)	-	-	(34,550)	(34,836)	(35,125)	(35,416)	(35,710)
TOTAL REVENUE	(34,061)	(6,966)	(34,550)	-	-	(34,550)	(34,836)	(35,125)	(35,416)	(35,710)

REQUISITION	-	-	-	-	-	-	-	-	-	-

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:

Salaried										
Converted Auxillaries	-	-	-	-	-	-				

Change in Budget 2024 to 2025

Service: 1.106 CRD Headquarters Building

Total Expenditure

Comments

2024 Budget

2,204,840

Other Changes:

Standard Overhead Allocation	3,620	Increase in 2024 operating costs
Insurance	53,328	Increase in 2025 HQ building operating costs
Additional Rented Space	297,460	Additional space at 1675 Douglas
Transfer to Capital Reserve	70,000	Planned increase in capital reserve transfers
Transfer to ERF	10,000	Planned increase in equipment replacement reserve transfers
Cleaning Services	31,900	2025 will have a new contract for cleaning servcies.
Grounds Maintenace	17,617	Additional costs re. the living wall
Other Costs	(10,097)	

Total Other Changes

473,828

2025 Budget

2,678,668

Summary of % Expense Increase

Standard Overhead Allocation	0.2%
Insurance	2.4%
Additional Rented Space	13.5%
Transfer to Capital Reserve	3.2%
Transfer to ERF	0.5%
Cleaning Services	1.4%
Grounds Maintenace	0.8%
Balance of increase	-0.5%
% expense increase from 2024:	21.5%

% Requisition increase from 2024 (if applicable):

0.00%

Requisition funding is 0.0% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is no expected surplus or deficit for 2024.

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

Service No.	1.106	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Facilities and Risk							

EXPENDITURE

Buildings	\$0	\$465,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,615,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$490,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,640,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$490,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,640,000
	\$0	\$490,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,640,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.106

Service Name:

Facilities and Risk

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
21-03	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res		100,000	100,000				\$ 200,000
22-01	New	Interior Renovations	Interior renovations - HQ Building Space Optimization	\$ 3,000,000	B	Cap		-					\$ -
23-02	New	EV Charging Infrastructure	EV Charging Infrastructure - Fisgard Parkade Bldg	\$ 175,000	S	Res	►	25,000					\$ 25,000
24-01	Renewal	Exterior Upgrades	Exterior Paint	\$ 50,000	B	Res	►	50,000					\$ 50,000
24-02	New	Safety Systems	Minor Security Upgrades	\$ 75,000	B	Res		15,000	15,000	15,000	15,000		\$ 60,000
24-03	New	Energy Management	Minor Energy Upgrades	\$ 75,000	B	Res		15,000	15,000	15,000	15,000		\$ 60,000
24-04	Replacement	Interior Finishes	Flooring Replacement	\$ 50,000	B	Res		25,000					\$ 25,000
24-05	New	Interior Upgrades	Gender Neutral Washroom Upgrades	\$ 50,000	B	Res	►	50,000					\$ 50,000
25-01	Study	Asset management Plan	Facility condition assessment	\$ 15,000	B	Res		15,000					\$ 15,000
25-02	Replacement	Roof Replacement	4th floor small roof areas	\$ 75,000	B	Res		75,000					\$ 75,000
25-03	Replacement	Safety Systems	Fire Sprinkler upgrades	\$ 10,000	B	Res		10,000					\$ 10,000
25-04	Study	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades	\$ 2,400,000	B	Res		10,000					\$ 10,000
25-04	Study	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades		B	Res			230,000				\$ 230,000
25-04	Replacement	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades		B	Res				2,400,000			\$ 2,400,000
25-05	Defer	Emergency Repairs	For unforeseen emergency repairs	\$ 100,000	B	Res	►	100,000					\$ 100,000
26-01	Replacement	Interior Upgrades	Interior paint	\$ 40,000	B	Res			10,000	10,000	10,000		\$ 30,000
27-01	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res				100,000	100,000	100,000	\$ 300,000
			Grand Total	\$ 7,115,000				\$ 490,000	\$ 370,000	\$ 2,540,000	\$ 140,000	\$ 100,000	\$ 3,640,000

Service:

1.106

Facilities and Risk

Project Number 21-03

Capital Project Title Interior Renovations

Capital Project Description Interior renovations - HQ Building

Project Rationale Contingent amount for office and floor plate reconfiguration due to department and staff relocations

Project Number 22-01

Capital Project Title Interior Renovations

Capital Project Description Interior renovations - HQ Building Space Optimization

Project Rationale Interior renovations to accomodate additional staff in 2022. Renovation will be phased and completed over 2 years.

Project Number 23-02

Capital Project Title EV Charging Infrastructure

Capital Project Description EV Charging Infrastructure - Fisgard Parkade Bldg

Project Rationale Additional EV chargers, when required, for expansion of the City of Victoria parkade program.

Project Number 24-01

Capital Project Title Exterior Upgrades

Capital Project Description Exterior Paint

Project Rationale Repaint exterior elements of the building.

Project Number 24-02

Capital Project Title Safety Systems

Capital Project Description Minor Security Upgrades

Project Rationale Various minor security improvements, including access control, building upgrades, etc.

Project Number 24-03

Capital Project Title Energy Management

Capital Project Description Minor Energy Upgrades

Project Rationale Various minor energy improvements, including building control systems, building upgrades, etc.

Project Number 24-04

Capital Project Title Interior Finishes

Capital Project Description Flooring Replacement

Project Rationale Carpet tile replacement program.

Project Number 24-05

Capital Project Title Interior Upgrades

Capital Project Description Gender Neutral Washroom Upgrades

Project Rationale Assessing washrooms and various minor upgrades to all washrooms to be gender neutral.

Service: 1.106 Facilities and Risk		
Project Number 25-01	Capital Project Title Asset management Plan	Capital Project Description Facility condition assessment
Project Rationale Building condition assessment to determine life cycle condition, including replacement budget.		
Project Number 25-02	Capital Project Title Roof Replacement	Capital Project Description 4th floor small roof areas
Project Rationale Roof is at its end of life and requires replacement.		
Project Number 25-03	Capital Project Title Safety Systems	Capital Project Description Fire Sprinkler upgrades
Project Rationale Fire sprinkler systems upgrades as per consultants report.		
Project Number 25-04	Capital Project Title Fisgard HQ HVAC Replacement / Upgrades	Capital Project Description Fisgard HQ HVAC Replacement / Upgrades
Project Rationale Major HVAC upgrade to meet climate action goals.		
Project Number 25-05	Capital Project Title Emergency Repairs	Capital Project Description For unforeseen emergency repairs
Project Rationale Emergency repair funding.		
Project Number 26-01	Capital Project Title Interior Upgrades	Capital Project Description Interior paint
Project Rationale Repaint interior of the building.		
Project Number 27-01	Capital Project Title Interior Renovations	Capital Project Description Interior renovations - HQ Building
Project Rationale Contingent amount for office and floor plate reconfiguration due to department and staff relocations		

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA**Asset and Reserve Summary****2025 - 2029 Financial Plan****Asset Profile****CRD HQ Office Facilities & Health Facilities - VIHA**

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was \$38M. Total replacement value for the facilities is \$39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was \$12M with an estimated replacement value of \$22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Projected year end balance						
Beginning Balance	5,194,072	5,924,847	4,317,637	4,742,506	3,829,679	5,406,467
Planned Capital Expenditure (Based on Capital Plan)	(540,000)	(3,250,000)	(1,107,500)	(2,540,000)	(140,000)	(100,000)
Transfer from Ops Budget	1,020,775	1,442,790	1,532,369	1,627,173	1,716,788	1,731,167
Interest Income**	250,000	200,000				
Total projected year end balance	5,924,847	4,317,637	4,742,506	3,829,679	5,406,467	7,037,634

Assumptions/Background:

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

1.106 CRD HQ Building
Asset and Reserve Summary
2025 - 2029 Financial Plan

Asset Profile

CRD HQ Building ERF

CRD HQ Building assets building equipment / Pool Fleet.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	95,688	136,088	181,288	226,288	271,288	316,288
Planned Purchase (Based on Capital Plan)		-	-	-	-	-
Transfer from Ops Budget Equip	20,000	25,000	25,000	25,000	25,000	25,000
Transfer from Ops Budget Pool Fleet	20,000	20,000	20,000	20,000	20,000	20,000
Transfer from FM ERF for Pool Fleet	-					
Proceed disposal of Equipment						
Interest Income*	400	200				
Total projected year end balance	136,088	181,288	226,288	271,288	316,288	361,288

* 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.

**1.106 Headquarters Facility
Operating Reserve Summary
2025 - 2029 Financial Plan**

Profile

Headquarters Facility

Established by Bylaw No. 4147 to 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.

Operating Reserve Schedule - FC 105542

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	61,150	63,750	65,750	65,750	65,750	65,750
Planned Purchase						
Transfer from Ops Budget						
Interest Income*	2,600	2,000				
Total projected year end balance	63,750	65,750	65,750	65,750	65,750	65,750

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Satellite Facilities

GOVERNANCE COMMITTEE REVIEW

October 2024

Service: 1.107 Corporate Satellite Facilities

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

All costs are recovered from user departments.

1.107 - CORPORATE SATELLITE FACILITIES

OPERATING COSTS:

Rentals and Leases
Internal Allocations
Insurance Cost
Electricity & Utilities
Repairs and Maintenance Costs
Operating Cost - Other

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Reserve Fund
Transfer to Capital Fund

TOTAL CAPITAL / RESERVES

TOTAL COSTS

*Percentage Increase over prior year

Internal Recoveries
Recovery - Other

REQUISITION

PARTICIPANTS: Costs recovered internally
AUTHORIZED POSITIONS:
Salaried
Term

BUDGET REQUEST

2025
CORE
BUDGET

2025
ONGOING

2025
ONE-TIME

2025
TOTAL

2026
TOTAL

2027
TOTAL

2028
TOTAL

2029
TOTAL

90,501 - - 90,501
29,946 - - 29,946
2,960 - - 2,960
20,674 - - 20,674
26,041 - - 26,041
114,299 - - 114,299

284,421 - - 284,421

19.65% - - 19.65%

12,000 - - 12,000
- - - -

12,000 - - 12,000

296,421 - - 296,421

18.70% - - 18.70%

(296,421)
- - - -

- - - -

- - - -
- - - -

92,310 94,150 96,040 97,960
30,665 31,277 31,904 32,542
3,256 3,582 3,940 4,334
21,090 21,510 21,940 22,380
26,570 27,080 27,640 28,190
116,599 118,940 121,313 123,729

290,490 296,539 302,777 309,135

2.13% 2.08% 2.10% 2.10%

12,240 12,480 12,730 12,980
- - - -

12,240 12,480 12,730 12,980

302,730 309,019 315,507 322,115

2.13% 2.08% 2.10% 2.09%

(302,730) (309,019) (315,507) (322,115)
- - - -

- - - -

- - - -
- - - -

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.107

Service Name:

Corporate Satellite Facilities

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
JDF 25-01	New	Emergency Repairs	For unforeseen emergency repairs	\$ 50,000	B	Res		\$ 50,000					\$ 50,000
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 50,000				\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Service: 1.107 Corporate Satellite Facilities

Project Number	JDF 25-01	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Funding for emergency repairs.				

**REPORT TO JUAN DE FUCA WATER DISTRIBUTION COMMISSION
MEETING OF TUESDAY, OCTOBER 1, 2024**

SUBJECT **Juan de Fuca Water Distribution Service 2025 Operating and Capital Budget**

ISSUE SUMMARY

To provide an overview of the draft 2025 Juan de Fuca Water Distribution Service budget, highlighting the proposed significant changes from the 2024 budget. The report generally follows the sequence of information provided in the attached draft budget document (Appendix A).

BACKGROUND

The draft 2025 Juan de Fuca (JDF) Water Distribution Service budget has been prepared for the JDF Water Distribution Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. As in previous years, the draft 2025 JDF Water Distribution Service budget has been prepared considering the CRD Board's 2025 service planning and financial expectations, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area, including incremental ongoing operational and maintenance requirements in the expanding service area. The following sets out the key components of the budget.

2024 Year End Financial Projections

Year-end revenue and expenditure projections have been established and estimated variances are summarized as follows:

Budget Item	Projected Variance (\$)	Projected Variance (%)
Distribution System Operating Expenditures	-\$94,300	-1.2%
Bulk Water Purchase Cost	\$809,400	10.5%
Capital Expenditures and Transfers	\$1,706,585	21.2%
Debt Servicing - principal and interest expenditures	\$131,890	5.5%
Revenue	\$2,553,606	9.8%

The revenue for this service is projected to exceed budget by \$1,706,585 due to higher than projected water demand. At the end of 2024 this surplus will be transferred to the Water Capital Fund.

2025 Budget

Rate Base

The rate base for 2025 has increased by \$10,496,396 from 2024. This increase relates to physical additions, including distribution pipes, water meters and services, and pump station upgrades (Pages 3 & 4 of the budget document).

Revenue Requirement

The revenue requirement for 2025 has increased by \$2,331,064 over 2024. This is resulting from an increase in operational expenses of \$967,781, increased depreciation expenses of \$763,983 net of expired depreciation on existing assets, and a net increase in the return on the rate base of \$599,300. The increase in the return on the rate base is a result of the growing asset base (Page 5 of the budget document).

Operating Budget

The 2025 operating budget reflects an increase in non-discretionary expenses such as negotiated wage/salary increases, corporate support service allocation increases and maintenance expenses due to new infrastructure additions.

As reported in recent years, the distribution system has continued to expand. Both the water distribution mains and the total number of water meters added to the system have been increasing at a roughly linear rate in the last 10 years. The growth in the system is related to service requirements for new land developments such as South Skirt Mountain, Bear Mountain and Royal Bay. For context, the table below summarizes the additions in 2023 (over 2022) to the asset units in the major categories:

	JDF System (end of 2022)	Additions in 2023	JDF System (end of 2023)	5 Year Increase	10 Year Increase
Water distribution mains (m)	539,000	6,000	545,000	4.6%	11.5%
Service laterals	26,305	350	26,655	8.5%	22.1%
Fire hydrants	2,480	60	2,540	11.9%	32.7%
Line valves	6,510	140	6,650	12.7%	33.3%
Flush, air and check valves	1,892	43	1,935	6.5%	17.9%
Water meters <50mm	25,240	290	25,530	7.9%	20.8%
Water meters =>50mm	1,065	60	1,125	25.0%	63.8%

As detailed in the 2025 Water Community Needs Summary and forecasted in the 2024 Water Community Needs Summary there is one approved Initiative Business Case (IBC) for a Utility Operator Team Lead – Water Operations to support the Juan de Fuca Water Distribution Service.

Initiative	Implementation year(s)	Staff impacts (2025)	Estimated Incremental cost (2025)	Funding source
2b-2.1 Utility Operator Team Lead – Water Operations	2025-ongoing	1 New Ongoing Q1 start	\$178,000	Fee-for-service

In addition, there are two new IBCs that were proposed as part of the 2025 Water Community Needs process. These positions provide support to various water and wastewater services and are partially funded through the Juan de Fuca Water Distribution Service and have been incorporated within the 2025 budget. The following new positions have been added to support the preventative maintenance and capital programs within the system. Population growth in the region has increased demand, putting pressure on the water and wastewater systems. Preventative maintenance and new capital projects are crucial for ensuring reliable infrastructure, improving efficiency by reducing after-hours and emergency repairs, and optimizing equipment performance. These efforts also extend the lifespan of assets, decrease unplanned downtime, and build resilience to climate change impacts. With the growth in the system the required hours to support our preventative maintenance program and capital program exceeds our current staffing capacity and has resulted in a growing backlog of maintenance. By adding these resources, we can mitigate an increase in the backlog.

Initiative	Implementation year(s)	Staff impacts (2025)	Estimated Incremental Cost (2025)	Funding Source	Funding Allocation
2b-2.3 Systems Maintenance Electronics Technologist	2025-ongoing	1 New ongoing Q2 start	\$231,000	Requisition, Reserves & Fee-for-service	50% Core Area 25% JdF, 25% RWS
2b-2.4 Systems Maintenance Electrician	2025-ongoing	1 New ongoing Q3 start	\$180,500	Fee-for-service & Reserve	50% JdF and 50% RWS

The new positions result in ongoing additional budget request of \$286,418. Summaries of the new positions are provided in Appendix D.

In 2024 the Corporate Enterprise Asset Management team was transferred from Financial Services to Integrated Water Services (IWS) and merged with the existing IWS Customer and Technical Services to create a new Corporate Asset and Maintenance Management (CAMP) division. As the focus of Corporate Enterprise Asset Management has transitioned from a financial corporate function, these resources under CAMP in 2025 will initially be focusing on supporting water and wastewater infrastructure, as the services with the largest percent of engineered assets. Historically, Corporate Enterprise Asset Management division was funded through requisition. Given the focus on water/wastewater infrastructure in 2025, the funding for this division has been split among the water and wastewater services based on asset value and

criticality. In 2026, asset management standards and programs will be expanded to all services across the CRD with engineered assets and funding will be realigned to reflect this focus.

The net core 2025 operating budget increase is \$904,893. Operating budget forecasts for 2026 through 2029 have been presented for information (page 9 of Appendix A).

Capital Budget

There are several capital projects planned for 2025 with a total value of \$22,053,000 including \$1,304,182 in projects that are in progress or are multi-year projects, and \$1,020,000 in Development Cost Charge (DCC) projects. There are also \$1,480,000 in projects cost-shared with the Regional Water Supply Service (pages 10 to 24 of Appendix A).

A large portion of the work in progress and resulting capital expenditure is related to several major projects summarized below:

1. Project 16-05 Comprehensive Pump Station Upgrades - This project is to upgrade aging pump stations within the JDF Water Distribution system. In 2025 the planned upgrades are to Copper Mine Pumpstation #1, Copper Mine Pumpstation #2, and a Copper Mine Pressure Control Station located in East Sooke (project name: "Coppermine PS Upgrades"). A construction contract was awarded in 2024 for the Coppermine PS Upgrades and construction is anticipated to be completed in 2025. The \$1,601,000 of funding proposed for 2025 includes an estimated \$750,000 of planned carry-forward and is expected to be sufficient to complete the works associated with the Coppermine PS Upgrades and to initiate planning works on subsequent pump station upgrades.
2. Project 20-03 Asbestos Cement (AC) Pipe Replacement Program - The forecasted carry-forward of \$3,000,000 initially relates back to 2023, when the majority of pipe replacement projects for CRD crews were deferred to 2024 while CRD crews focused on completing the Goldstream Avenue Water main upgrade project. With the excess funds, CRD progressed the design of an AC watermain replacement project in the District of Sooke (Sooke Road from Church Road to Belvista Place) but as the design has progressed, it was determined that funding in 2024 would be insufficient to tender and complete these works in 2024. Funding in the amount of \$8,600,000 (including \$3,000,000 carry forward) has been proposed for 2025 to allow CRD to complete the project in Sooke under Contract, while still progressing a similar AC replacement volume with CRD forces in several other locations.
3. Project 24-02 Highway 14 Water Main Relocation – This project includes relocation of CRD watermain in Ministry of Transportation and Infrastructure (MOTI) right of way. This project is planned to be bundled within MOTI's overall project and thus is driven by MOTI's timelines. At the time of preparing the 2025 Capital Plan, MOTI have indicated the project is expected to proceed in 2025 and CRD have proposed funding in the amount of \$2,000,000.
4. Project 21-01 Sooke Henlyn Supply and Distribution Main – The start of this DCC project is dependent on development work. This work will not be complete in 2024, therefore the \$1,000,000 project has been carried-forward to 2025.
5. Project 25-01 Water Meter Strategic Plan – This consultant assignment will include a review our long-term meter replacement strategy and will incorporate a review of technology advancements.

More than 80% of the 2025 capital plan is related to existing water infrastructure asset renewal. A five-year capital plan is presented for information. The total five-year (2025-2029) capital plan budget is currently \$73,585,000 with another \$3,751,000 cost shared with Regional Water Supply.

Capital and Debt Expenditures

JDF has multiple sources of funding for capital expenditures, including operating transfer to the water capital fund, equipment replacement fund reserve, DCC reserves and debt. The water capital fund is applied prior to drawing debt financing. For 2025, the operating transfer to the water capital fund is budgeted at \$8,235,506, with up to a maximum of \$4,700,000 debt funding. Additional projected water sales revenue and corresponding capital reserve fund transfer is expected to reduce the borrowing needs in 2025.

A loan authorization in the amount of \$14,800,000 was approved in 2021 to allow continued partial funding of the five-year capital plan. The upcoming debt retirements on existing borrowings are summarized as follows:

Loan Number	Retirement Date	Loan Amount
LA3782-118	April 2027	\$2,500,000
LA3782-124	April 2028	\$4,500,000
LA3782-127	April 2029	\$5,000,000
LA3981-137	April 2031	\$2,000,000
LA3981-145	April 2033	\$3,000,000
LA3981-150	April 2035	\$5,100,000
LA4379-160	October 2038	\$6,000,000
LA4379-16X	April 2039-2041	\$8,800,000

When assessing key financial health indicators, the service maintains an affordable level of debt over the next five years. The percentage of revenue dedicated to debt costs is forecast to be between 8 and 11%, which is less than an annual benchmark rate of 25%, and debt funding for capital investment in each of the next five years does not exceed 40%. A summary indicator table is provided below:

Year	% Revenue for Debt	Capital Funded by Debt
2025	9.45%	21.31%
2026	10.45%	28.60%
2027	10.69%	35.66%
2028	10.35%	0.0%
2029	8.73%	8.68%

2025 debt expenditures for existing and new debt servicing are budgeted to be \$2,770,341, an increase of \$358,526 from 2024.

For 2025, the transfer to the vehicle/equipment replacement fund was increased to \$661,564 to reflect the growth in cost of future vehicle replacement. The reserve fund balance is estimated at \$704,757 at year end 2024 (See reserve schedule – Page 27 of Appendix A).

The DCC projects will be funded entirely from the DCC reserve fund, which is projected to have a balance of \$16,421,235 at year end 2024 (See reserve schedule – Page 26 of Appendix A).

Water Demand

Total water demand in the service area is generally anticipated to continue to increase year over year, primarily due to growth in the service area. The 2024 year-end demand is projected to be 1,000,000 cubic metres over budget at 10,500,000 cubic metres.

The recommended 2025 water rate was calculated using a budget demand of 10,200,000 cubic metres (Page 7 of the budget document), which is an increase of 700,000 cubic metres from the volume used in the 2024 budget, but in alignment with the 2024 projected actuals.

Proposed 2025 Regional Water Supply Wholesale Water Rate

The proposed 2025 CRD Regional Water supply wholesale water rate is \$0.8631 per cubic metre, a 6.63% increase from the 2024 rate, subject to the Regional Water Supply Commission's approval.

Bulk Water Purchase

Based on the proposed 2025 budgeted water demand and Regional Water Supply wholesale water rate, the bulk water purchase budget has been set at \$8,803,620.

Proposed Agricultural Water Rate

The proposed 2025 agricultural water rate was maintained at the 2024 rate of \$0.2105 per cubic metre, subject to the Regional Water Supply Commission's approval. The Regional Water Supply agricultural water rate budget funds the difference between the municipal retail water rate and the CRD agricultural water rate. As directed by the Regional Water Supply Commission, the agricultural water rate review is postponed to 2025.

Proposed 2025 Juan de Fuca Water Distribution Service Retail Water Rate

The recommended retail water rate has taken into consideration the revenue required to meet operating and capital expenditures, debt obligations, the bulk water purchase expense, and the budget demand volume established for 2025. The proposed 2025 JDF Water Distribution Service retail water rate is \$2.8395 per cubic metre, a 5.45% increase from the 2024 rate (Page 8 of the budget document).

Retail and Wholesale Water Rate History and Projection

The retail and wholesale water rate history and projection is attached (Appendix C). The rates may be adjusted in the future to reflect actual revenue and expenditure circumstances and water demand volumes.

ALTERNATIVES

Alternative 1

The Juan de Fuca Water Distribution Commission recommends the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;

2. Approve the 2025 Juan de Fuca Water Distribution Service retail water rate of \$2.8395 per cubic metre, adjusted if necessary, by any change in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2024 actual operating deficit or surplus on the 2024 capital fund transfer;
4. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
5. Direct staff to amend the Water Distribution Local Service Conditions, Fees and Charges Bylaw accordingly.

Alternative 2

That the Juan de Fuca Water Distribution Commission directs staff to bring back a revised 2025 Operating and Capital Budget for the Commission's consideration.

IMPLICATIONS

The 2025 operating and capital budget and resulting annual water rate have been prepared to meet the needs of the service. The proposed 2025 water rate generally aligns with the rate previously presented in the five-year rate projections. The proposed 2025 rate would result in a \$35.23 annual increase in the cost of water for an average household.

CONCLUSION

The draft 2025 Juan de Fuca Water Distribution Service budget is presented for the Juan de Fuca Water Distribution Commission's consideration. The Commission will make budget recommendations to the Capital Regional District Board through the Committee of the Whole in October. The draft 2025 Juan de Fuca Water Distribution Service budget was prepared considering the requirement to maintain regulatory compliance, the on-going need to undertake infrastructure renewal to ensure the system operates reliably, and annual operational adjustments, including incremental maintenance requirements associated with new development infrastructure in the expanding service area.

RECOMMENDATION

The Juan de Fuca Water Distribution Commission recommends the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;
2. Approve the 2025 Juan de Fuca Water Distribution Service retail water rate of \$2.8395 per cubic metre, adjusted if necessary, by any change in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2024 actual operating deficit or surplus on the 2024 capital fund transfer;
4. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
5. Direct staff to amend the Water Distribution Local Service Conditions, Fees and Charges Bylaw accordingly.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Integrated Water Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

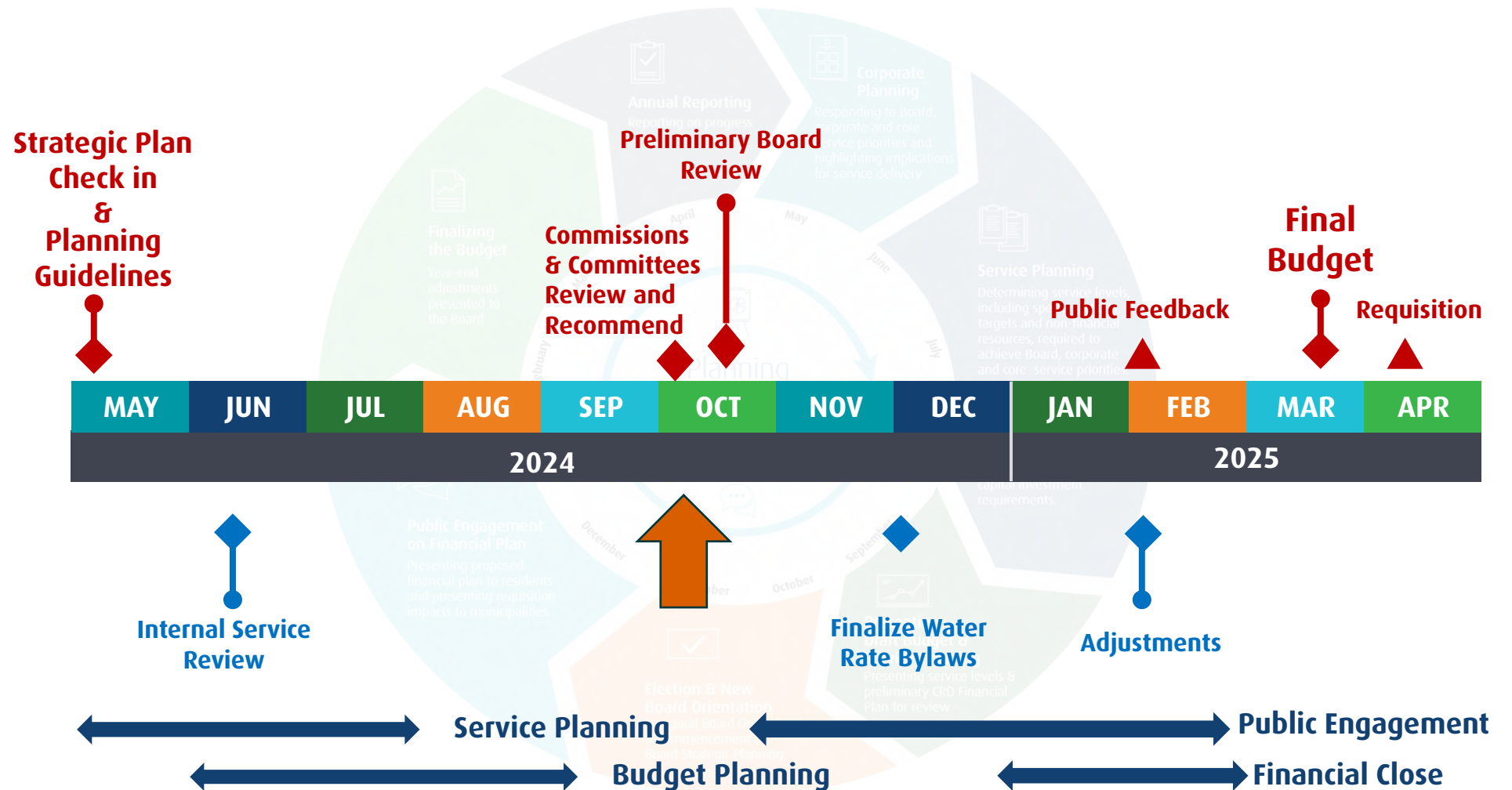
ATTACHMENT(S)

Presentation: Juan de Fuca Water Distribution Service 2025 Budget Review
Appendix A: Draft 2025 Juan de Fuca Water Distribution Service Budget
Appendix B: Long Term Debt Obligations Summary
Appendix C: Retail and Wholesale Water Rate History and Projection
Appendix D: IBC Summaries

Juan de Fuca Water Distribution Service 2025 Budget Review

Juan de Fuca Water Distribution Commission
October 1, 2024

Budget Process Overview





2025 Budget Considerations

- 2024 Budget – year end budget projections
- Community Needs Summary
- Existing Asset Condition, Infrastructure Growth and Resiliency Needs
- Operating budget adjustments
- Capital funding & debt servicing
- Water demand projection and trends

Current System Overview

26,650 Service
Connections



545 kilometers of
Distribution Main



22 Operational
Staff



2024 Year End Projections

Budget Item	Projected Variance (\$)	Projected Variance (%)
Distribution System operating expenditures	-\$94,300	-1.2%
Bulk water purchase cost	\$809,400	10.5%
Capital expenditures and transfers	\$1,706,585	21.2%
Debt servicing - principal and interest expenditures	\$131,890	5.5%
Revenue	\$2,553,606	9.8%

Projected to exceed budget by \$1,706,585 due to higher than projected water demand.
Surplus will be transferred to the Water Capital Fund.

2025 Rate Base & Revenue Requirement

2025 Rate Base: \$10,496,396 Increase

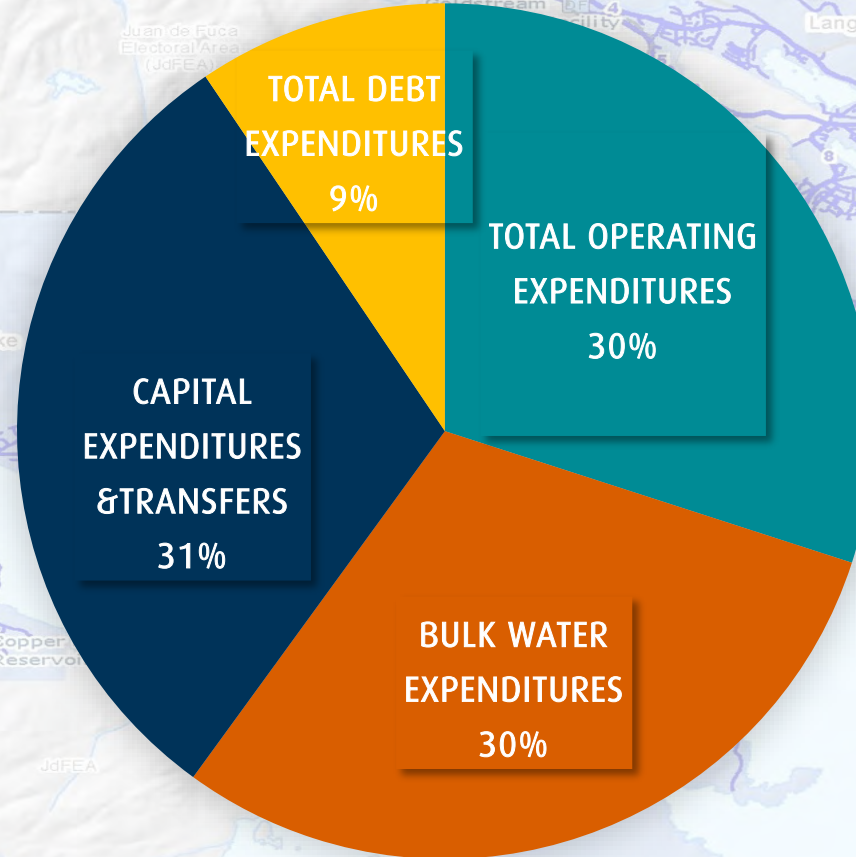
2025 Cash Working Capital	\$111,562
Resulting 2024 change in physical plant	\$9,061,970
2025 construction work in progress (projected)	\$1,322,864

2025 Revenue Requirement: \$2,331,064 Increase

2025 - 2026 O&M expense (change)	\$967,781
2025 - 2026 depreciation (change)	\$763,983
Return on rate base (change)	\$599,300

2025 Budget Overview Breakdown of Expenditures

Total 2025 Budget: \$29,313,997 (12.63% increase)

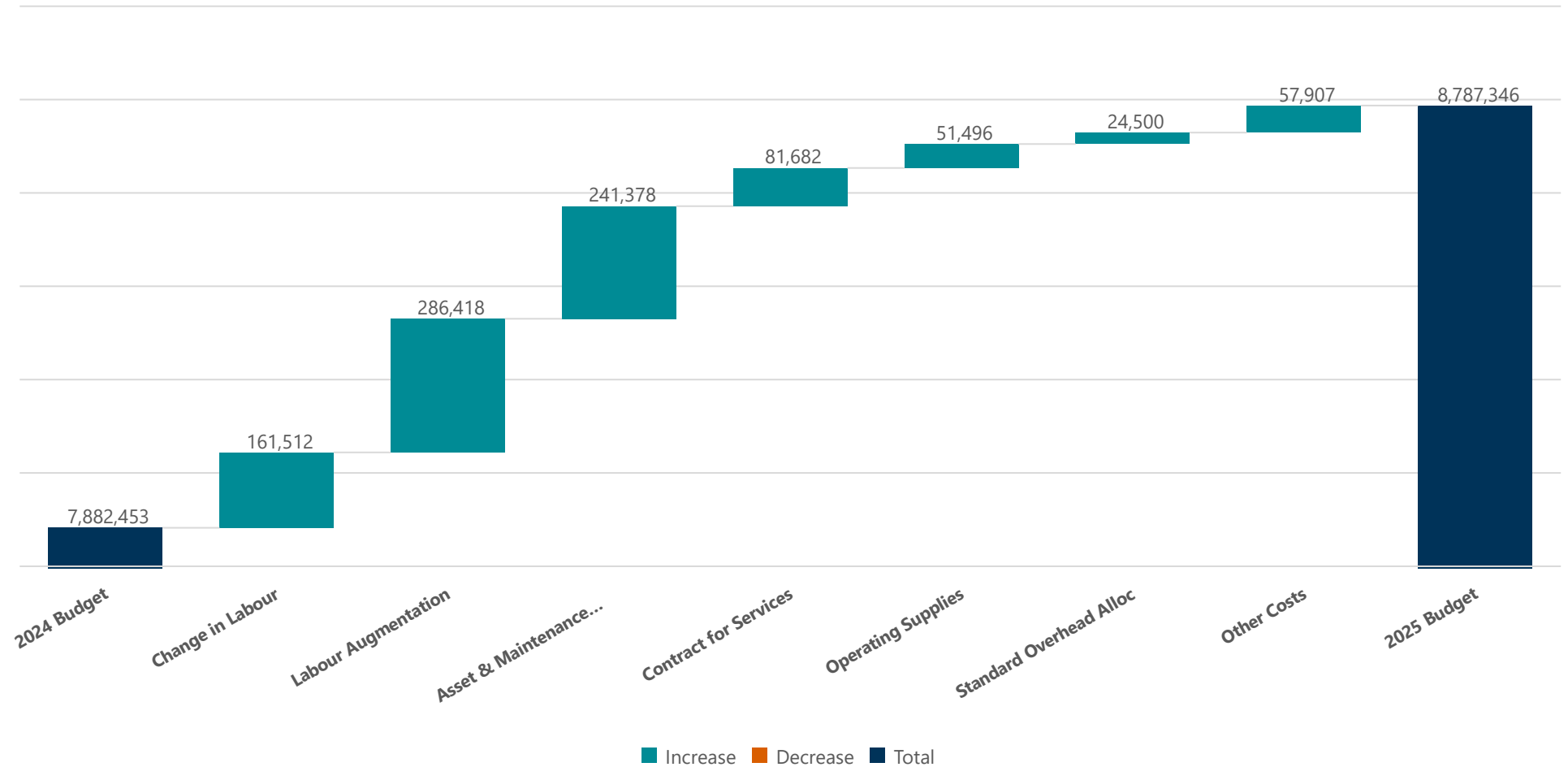


2025 Budget Overview Operating Expenditures

Overview:
Core Operations: \$8,787,346 (+11.48%)

Highlights:

- Continued Growth within Service resulting in addition O&M requirements
- Increases associated with inflationary pressures



2025 Budget Overview

Water Community Need Initiatives

Overview:

- Community Need Summary includes three Initiative Business Cases that relate to the JdF Water Distribution Service
- In 2025, the combined impact on the JdF budget is \$286,416 on going cost

Initiative Reference	Program Area	Business Driver - Rational	Staff impacts (2024)	Funding source
2b-2.1	Utility Operator (Water Operations)	Increase resilience, community and adaptation planning to address climate related risks and disasters	1 New Ongoing	Fee-for-service
2b-2.3	Systems Maintenance Electronics Technologist	To support the growing preventative maintenance and capital programs within the system, as well as support cyber security improvements	1 New Ongoing	Requisition, Reserves & Fee-for-service 50% Core Area 25% JdF, 25% RWS
2b-2.4	Systems Maintenance Electrician	To support the growing preventative maintenance and capital programs within the system.	1 New Ongoing	Fee-for-service & Reserve 50% JdF and 50% RWS

2025 Budget Overview

Capital Budget

Overview	JDF (millions)	50% of JDF/RWS Combo (millions)	Total (millions)
Projects in Progress	\$ 8.010	\$ 0.380	\$ 8.390
2025 JDF Capital Budget	\$22.053	\$ 1.480	\$23.533
5-Year JDF Capital Budget	\$73.585	\$3.751	\$77.336

+80% capital budget related to existing water infrastructure asset renewal

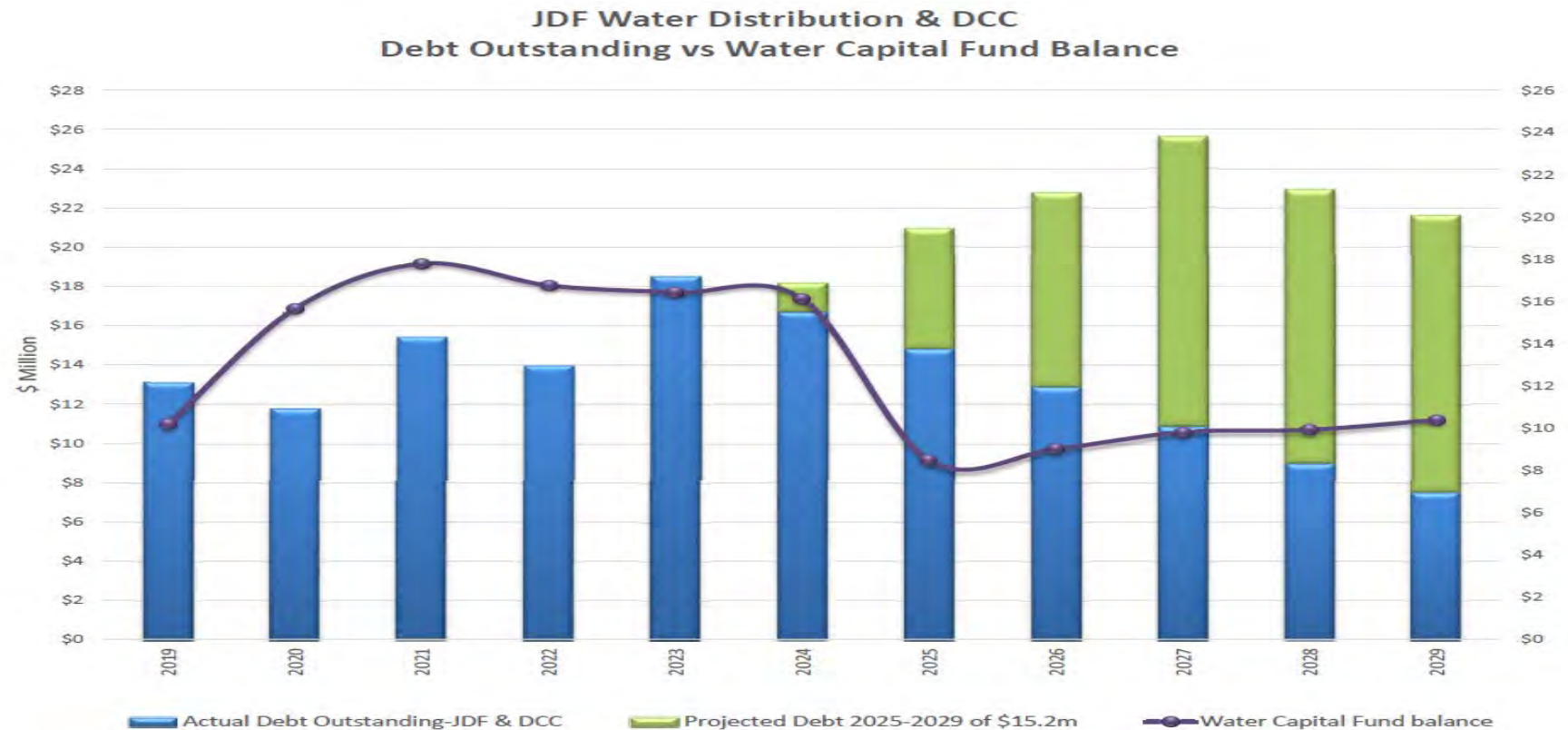


Key Projects:

- Comprehensive Pump Station Upgrades
- Asbestos Cement (AC) Pipe Replacement Program
- Highway 14 Water Main Relocation
- Sooke Henlyn Supply and Distribution Main (DCC)
- Water Meter Strategic Plan

Outstanding Debt & Capital Funding

2025 Transfer	2025 Budget	Budget change (over 2024)
Water Capital Fund	\$8,235,506	\$889,337
Debt Reserve Fund	\$55,620	\$6,340
Equipment Replacement Fund	\$661,564	\$14,057



2025 Budget Overview

Bulk Water Expenditure

Overview:

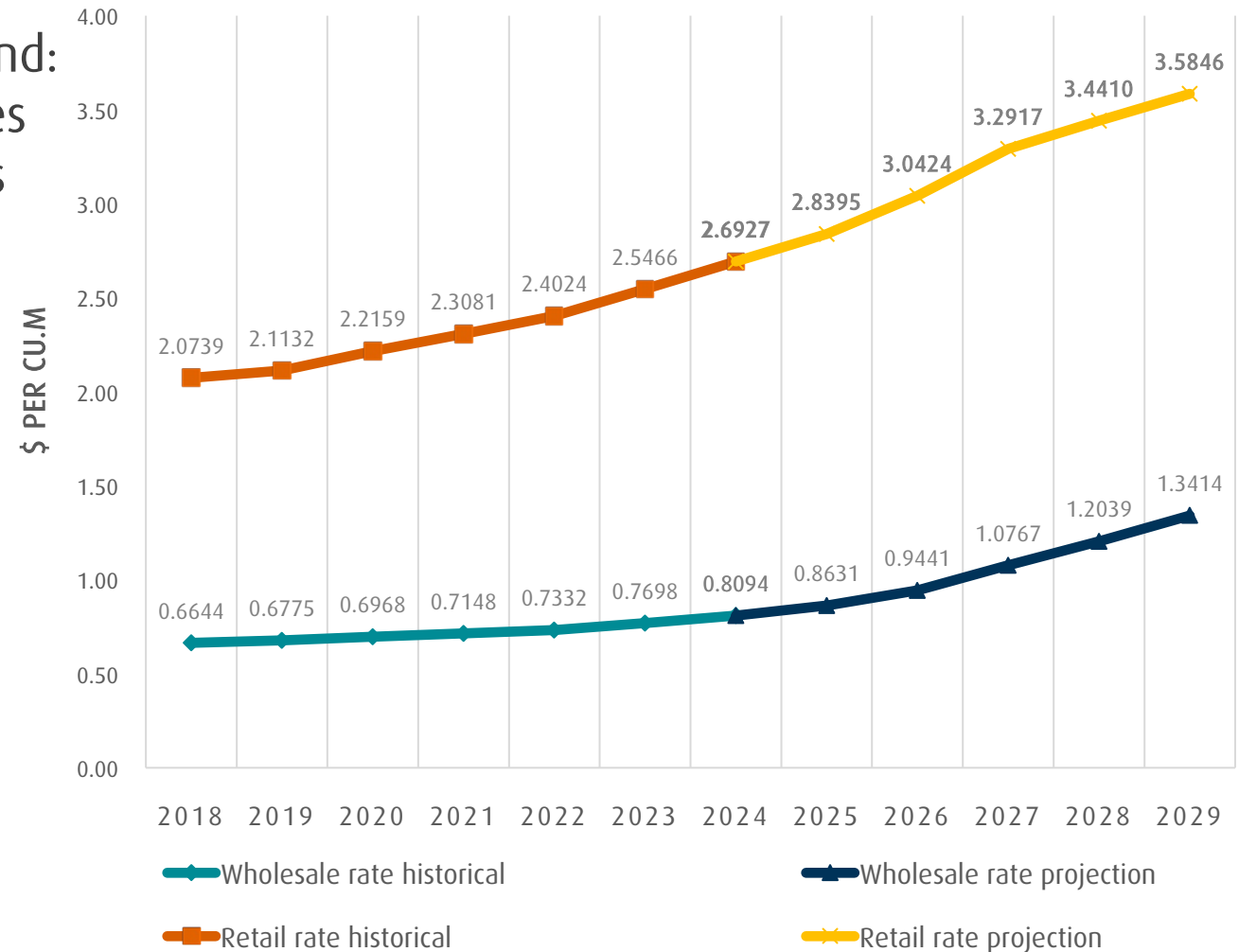
2025 Projected Water Demand:
10,200,000 cubic metres
(+700,000 cubic metres
over 2024 budget)

2024 Wholesale Rate:
\$0.8094

2025 Wholesale Rate:
\$0.8631 (+6.63%)

2025 rate is below rate
indicated for 2025 in 2024
budget (\$0.8711)

CRD WATER WHOLESALE & RETAIL RATE



2025 Budget Overview Water Demand and Rates

- 2025 Budget Water Demand:
10,200,000 cubic metres (+700,000 cubic metres)
- 2025 Regional Water Supply Wholesale Rate:
\$0.8631 / cubic metre (+6.63%)
- 2025 Agricultural Rate:
\$0.2105 / cubic metre (0%)
- 2025 JDF Water Distribution Rate:
\$2.8395 / cubic metre (+5.45%)
- Annual cost increase to average household:
\$35.23 /per household



Budget Overview

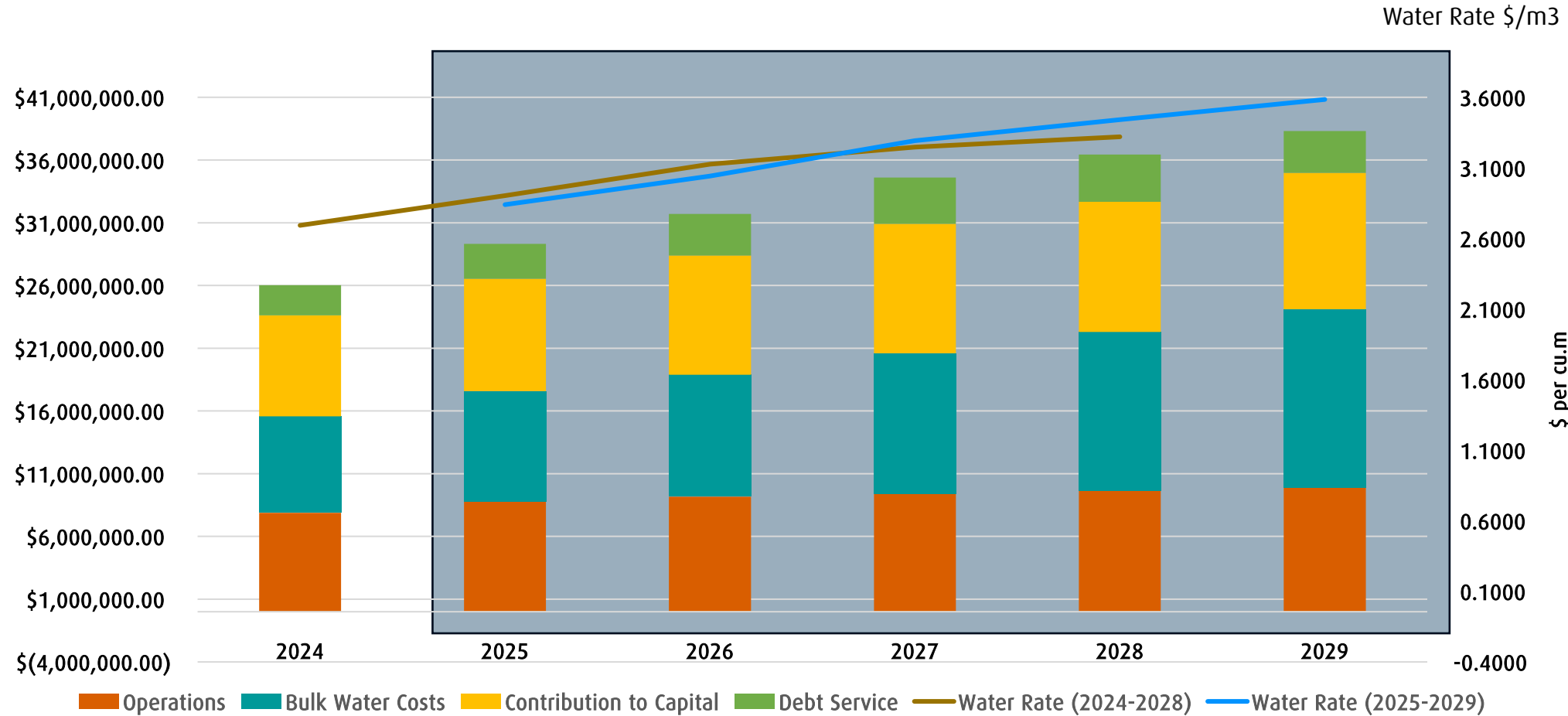
Multi-Year Projection

Overview:

- 2024 JDF budget: \$26,026,524
- 2025 JDF budget: \$29,313,997 (+12.63%)

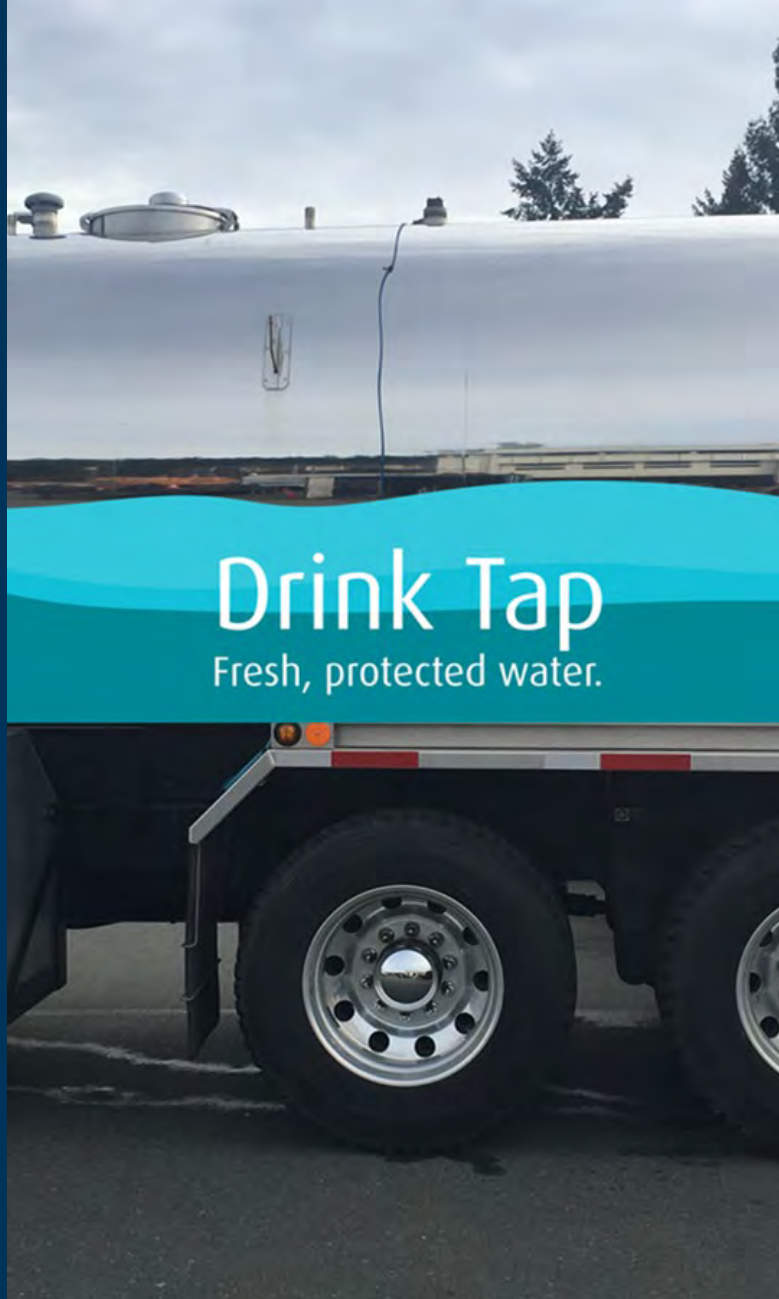
Drivers:

- Growing Capital Program linked to development and aging infrastructure
- Bulk Water Rate



Budget

Recommendations



1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;
2. Approve the 2025 Juan de Fuca Water Distribution Service retail water rate of \$2.8395 per cubic metre, adjusted if necessary, by any change in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2024 actual operating deficit or surplus on the 2024 capital fund transfer
4. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
5. Direct staff to amend the Water Distribution Local Service Conditions, Fees and Charges Bylaw accordingly.



Thank you

X @crdvictoria

f Capital Regional District

CRDVictoria

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CAPITAL REGIONAL DISTRICT

2025 BUDGET

JDF Water Distribution

COMMISSION REVIEW

OCTOBER 2024

Service: 2.680 JDF Water Distribution

Commission: Juan De Fuca Water Distribution

DEFINITION:

To finance the administration, development, maintenance, and operational expenses, of the Juan de Fuca Water Distribution local service in the Western Communities of the Capital Regional District, as per the Water Distribution Local Service Area Establishment Bylaw No. 2538.

The establishment and operation of a Juan de Fuca water Distribution Commission is done by Bylaw No. 2540.

SERVICE DESCRIPTION:

Juan de Fuca Water Distribution Service provides retail water distribution system to participants within the Western Communities. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Colwood	District of Metchosin
City of Langford	District of Sooke
Town of View Royal	District of Highlands
Juan de Fuca Electoral Area	

MAXIMUM LEVY:

The maximum amount that may be requisitioned is NIL.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Juan de Fuca Water Distribution Facilities		\$19,000,000
Borrowed:			\$17,500,000
Remaining:	Expired		\$1,500,000
Authorized:	MFA Bylaw No. 3981 - Juan de Fuca Water Distribution Facilities		\$14,800,000
Borrowed:			\$10,100,000
Remaining:	Expired		\$4,700,000
Authorized:	MFA Bylaw No. 3164 - Juan de Fuca Water Distribution Facilities Development-DCC		\$10,000,000
Borrowed:			\$3,500,000
Remaining:	Expired		\$6,500,000
Authorized:	MFA Bylaw No. 4379 - Juan de Fuca Water Distribution Facilities	2021	\$14,800,000
Borrowed:			\$7,500,000
Remaining:	Active		\$7,300,000

FUNDING:

Costs are recovered from Water Sales, and transfer from DCC reserves to service DCC debt.

Change in Budget 2024 to 2025		Total Expenditure	Comments
Service:	2.680 Juan de Fuca Water Distribution		
2024 Budget		26,026,524	
Change in Labour:			
	Labour charges	257,630	Labour charges: inclusive of collective agreement changes
	Utility Operator Team Lead	190,300	IBC 2b-2.1 Utility Operator Team Lead
	Total Change in Labour	447,930	
Other Changes:			
	Bulk Water Purchase	1,114,320	Increased bulk water rate and increased budgeted demand
	Transfers to Capital Fund	889,337	Increase as directed by the 5 year Capital Plan
	Principal & Interest Payments	358,530	New Debt Issue \$1.5m Fall 2024
	Asset and Maintenance Management	145,260	Asset Management transferred from Corporate to IWS
		96,118	Additional maintenance trade support
	Contract for Services	81,682	
	Supplies-Operating	51,496	
	Standard Overhead	24,500	Increase in 2024 operating costs
	Other Costs	78,300	
	Total Other Changes	2,839,543	
2025 Budget		29,313,997	
Summary of % Expense Increase			
	Transfer to Capital	3.4%	
	Increased cost due to bulk water rate	2.0%	
	Increased bulk water consumption	2.3%	
	Labour costs	1.7%	
	Principal and Interest Costs	1.4%	
	Asset and Maintenance Management	0.9%	
	Balance of increase	0.9%	
	% expense increase from 2024:	12.6%	

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

Favourable revenue and water sales variance of \$2.6m due to higher than budgeted water demand largely a result of dry summer weather. The additional revenue will be partially offset by bulk water purchase overages (\$800k). The net surplus of \$1.7m will be transferred to the Service's Water Capital Fund.

Rate Base for 2025 Revenue Year

	<u>2023 Applic</u>	<u>2024 Applic.</u>	<u>End of 2024 for '25 Applic.</u>	<u>Change</u>	
Retail System					
Physical Plant	\$ 182,123,781	\$ 203,789,803	\$ 212,851,773	\$ 9,061,970	Note 1
Construction Work In Progress	14,101,175	3,226,207	4,549,071	1,322,864	Note 1
Cash Working Capital	970,390	971,809	1,083,371	111,562	
Inventory	<u>525,000</u>	<u>525,000</u>	<u>525,000</u>	<u>-</u>	
Total Retail Rate Base	\$ 197,720,346	\$ 208,512,819	\$ 219,009,215	\$ 10,496,396	

Note 1: Refer to the Schedule of Change in Physical Plant & Work in Progress for details.

Schedule of Change in Physical Plant & Work In Progress

Retail

Projected Asset Additions	Projected Assets Capitalized
Pipes	\$ 7,907,717
Major Main Replacements	3,924,855
Meters	2,465,054
Pump Stations	1,872,588
Reservoir Rehabilitation and Upgrades	515,874
Hydrants	225,000
Valve Replacement	200,000
SCADA	100,000
Computer Equipment	97,500
Other Projects (13 minor projects under \$50k)	178,286
Total projected assets capitalized	\$ 17,486,874
Less: current year's depreciation	(5,588,938)
Add (Less): change in prior year forecast addition estimates, & disposals.	(2,835,966)
Change in Physical Plant	<u>\$ 9,061,970</u>

Projected Construction Work In Progress (CWIP)

Pump Stations	\$ 1,544,771.00
PIPE Replacements	\$ 924,714.00
SCADA	\$ 620,015.00
Radio Upgrades	\$ 578,406.00
DCC Program Update	\$ 371,182.00
JDF Hydraulic Model	\$ 109,631.00
JDF Site Decommissioning Program	\$ 96,553.00
Small Diameter Program Update	\$ 89,235.00
Office Upgrades	\$ 80,000.00
Strategic Asset Management	\$ 67,350.00
Other Projects (5 minor projects under \$50k)	\$ 67,214.00
Projected CWIP	\$ 4,549,071
Less Prior year's projected CWIP	(3,226,207)
Change in CWIP	<u>\$ 1,322,864</u>

Schedule of Change in Physical Plant & Work In Progress

Revenue Requirements for 2025 Year

	2023 Application	2024 Application	2025 Application	Change	
Retail					
Operations & maintenance	\$ 7,590,306	\$ 7,882,453	\$ 8,850,234	\$ 967,781	
Depreciation	5,222,481	5,505,087	6,269,069	763,983	
Return on rate base	<u>3,974,900</u>	<u>4,678,200</u>	<u>5,277,500</u>	<u>599,300</u>	Note 1
Subtotal of above	\$ 16,787,687	\$ 18,065,740	\$ 20,396,803	\$ 2,331,064	
Non-rate revenue	(174,500)	(174,500)	(174,500)	-	
DCC Repayment	<u>(30,596)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total retail	\$ 16,582,591	\$ 17,891,240	\$ 20,222,303	\$ 2,331,064	

Note 1: Return on rate base is calculated with reference to the long term Canada bond rate & the average debt rate.

Schedule A
Asset Useful Life Assignments - PSAB

<u>Classes:</u>	<u>Code</u>	<u>Asset Categories</u>	<u>Useful Life, Years</u>
Land	LAND	Land & Rights of Way * (Note 1)	N/A
Building	BLDG	Building, Permanent	50
	BLOT	Building, Temporary/ Portable	20
	BLFX	Building fixture (<i>sprinklers</i>)	20
Equipment	BOAT	Boats & Marine Equipment	10
	COMP	Computer Equipment (<i>includes software</i>)	5
	ELEC	Electronic Equipment(<i>hydromet, weather stn eqpt</i>)	5
	FIRE	Fire & Safety Equipment	10
	GENT	Generator	20
	HYDR	Hydrants and Standpipes	20
	HYDY	Hydrology	10
	MTRS	Meters	20
	OFFE	Office Equipment	5
	OFFF	Office Furniture	10
	SCDA	SCADA Equipment	10
	SCRN	Intake Screens/Membranes (<i>stop logs</i>)	20
	SHOP	Shop Equipment	10
	TELE	Telecommunication Eqpt (<i>radios, phone systems</i>)	10
	WEQP	Water Works Eqpt(<i>W.Quality lab, Wshed eqpt</i>)	10
	NEW GRP	Weather stn & communication tower	15
Vehicle	VEHC	Vehicles	8
Engineering	BRDG	Bridge	50
Structure	CANL	Canal	50
	DAMS	Dam Structures	100
	PIPE	Pipelines, includes Vaults, Kiosks, Valve chambers	75
	PIPF	Pipelines, fittings	20
	PLPV	Parking lot paved	40
	PSEQ	Pump Station Equipment	20
	PSHS	Pump Station Housing	50
	PRVS	Valves, Flushes & PRV's	20
	RDGR	Roads gravel	20
	RDPV	Roads paved	40
	RESS	Reservoirs (steel & concrete)	50
	REST	Reservoirs (tower/tank)	35
	TANK	Storage tank	40
	TELP	Telephone and Power Lines	50
	TUNN	Tunnel, Culvert and Diversions	50
	WATP	Water Treatment Plant	25
	WELL	Wet well/ Well	50
Other Assets	CSTU	Capital Management Studies	5
	FENC	Fences	15
	LIMP	Land & Yard Improvements	20

Note 1: Land is not depreciated so a useful life assignment is not applicable.

2025 Demand Estimate

Retail Demand

Years	Actual Demand cu.metre	Budgeted Demand cu.metre	
2019	8,911,315	8,600,000	
2020	9,345,130	8,900,000	
2021	10,270,472	8,900,000	
2022	9,990,739	9,300,000	
2023	10,670,432	9,210,000	**
2024	10,500,000 *	9,500,000	
2025 Demand Estimate	<u>10,200,000</u>		

* Projected consumption for 2024

** 2023 Demand estimate reduction reflects First Nations becoming wholesale customers of Regional Water Supply

Summary of Retail Water Rates

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Change</u>	
Retail (direct) water rate							
Unit cost per cu.m.	\$2.3081	\$2.4024	\$2.5466	\$2.6927	\$2.8395	\$0.1468	5.45%

Retail Water Rate Increase Impact on Residential Water Bill

Average consumption per 2 month billing cycle: * 40.0 cubic meters (annual = 239.0 cu.m)

<u>Charge for Two Months Consumption</u>	<u>Year</u>	<u>Bi monthly Charge</u>	<u>Annual Charge</u>	<u>2025 Annual Change \$</u>
Average Consumption	2024	\$ 107.71	\$ 646.25	
	2025	\$ 113.58	\$ 681.48	\$ 35.23
Half Average Consumption	2024	\$ 53.85	\$ 323.12	
	2025	\$ 56.79	\$ 340.74	\$ 17.62
Twice Average Consumption	2024	\$ 215.42	\$ 1,292.50	
	2025	\$ 227.16	\$ 1,362.96	\$ 70.46

* Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection

CAPITAL REGIONAL DISTRICT

Program Group: CRD-JDF Water Distribution SUMMARY 1	2024 BOARD BUDGET 2	2024 ESTIMATED ACTUAL 3	2025				FUTURE PROJECTIONS			
			2025 CORE BUDGET 4	2025 ONGOING 5	2025 ONE-TIME 6	TOTAL (COL 4, 5 & 6) 7	2026 8	2027 9	2028 10	2029 11
<u>OPERATING EXPENDITURES</u>										
ALLOCATION - OPERATIONS	5,335,968	5,333,436	5,908,795	286,418	-	6,195,213	6,534,051	6,711,894	6,893,466	7,080,083
OPERATING - OTHER COSTS	789,205	743,096	823,799	-	-	823,799	819,323	825,472	860,734	859,637
SALARIES AND WAGES	590,220	539,460	495,089	-	-	495,089	510,248	524,820	539,687	555,088
CONTRACT FOR SERVICES	398,390	403,520	480,072	-	-	480,072	490,348	501,247	512,380	523,819
ALLOCATION - STANDARD OVERHEAD	768,670	768,670	793,173	-	-	793,173	816,968	833,308	849,974	866,974
TOTAL OPERATING EXPENDITURES	7,882,453	7,788,182	8,500,928	286,418	-	8,787,346	9,170,938	9,396,740	9,656,241	9,885,601
Percentage increase over prior year's board budget			7.85%			11.48%	4.37%	2.46%	2.76%	2.38%
BULK WATER PURCHASE	7,689,300	8,498,700	8,803,620	-	-	8,803,620	9,724,230	11,197,680	12,640,950	14,218,840
BULK WATER EXPENDITURES	7,689,300	8,498,700	8,803,620	-	-	8,803,620	9,724,230	11,197,680	12,640,950	14,218,840
			14.49%			14.49%				
<u>CAPITAL EXPENDITURES & TRANSFERS</u>										
TRANSFER TO WATER CAPITAL FUND	7,346,169	9,082,754	8,235,506	-	-	8,235,506	8,820,200	9,620,200	9,730,200	10,200,200
TRANSFER TO DEBT RESERVE FUND	49,280	19,280	55,620	-	-	55,620	49,620	62,620	8,620	18,620
TRANSFER TO EQUIPMENT REPLACEMENT FUND	647,507	647,507	661,564	-	-	661,564	619,796	628,192	636,755	645,490
TOTAL CAPITAL EXPENDITURES & TRANSFERS	8,042,956	9,749,541	8,952,690	-	-	8,952,690	9,489,616	10,311,012	10,375,575	10,864,310
<u>DEBT SERVICING</u>										
DEBT - INTEREST & PRINCIPAL	2,411,815	2,543,707	2,770,341	-	-	2,770,341	3,312,394	3,701,035	3,772,441	3,345,507
TOTAL DEBT EXPENDITURES	2,411,815	2,543,707	2,770,341	-	-	2,770,341	3,312,394	3,701,035	3,772,441	3,345,507
TOTAL EXPENDITURES	26,026,524	28,580,130	29,027,579	286,418	-	29,313,997	31,697,178	34,606,467	36,445,207	38,314,258
<u>SOURCES OF FUNDING</u>										
REVENUE - SALES	(25,580,244)	(28,273,350)	(28,676,549)	(286,418)	-	(28,962,967)	(31,336,730)	(34,233,557)	(36,130,777)	(37,997,026)
REVENUE - OTHER	(223,780)	(306,780)	(351,030)	-	-	(351,030)	(360,448)	(372,910)	(314,430)	(317,232)
TOTAL SOURCE OF FUNDING FROM OPERATIONS	(26,026,524)	(28,580,130)	(29,027,579)	(286,418)	-	(29,313,997)	(31,697,178)	(34,606,467)	(36,445,207)	(38,314,258)
<u>SOURCES OF OTHER FUNDING</u>										
TRANSFER FROM DCC RESERVES TO FUND DCC DEBT	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR										
TOTAL SOURCES OF ALL FUNDING	(26,026,524)	(28,580,130)	(29,027,579)	(286,418)	-	(29,313,997)	(31,697,178)	(34,606,467)	(36,445,207)	(38,314,258)
Percentage increase over prior year's board budget			11.53%			12.63%	8.13%	9.18%	5.31%	5.13%
Water Rate \$ per cu. m.	\$ 2.6927					\$ 2.8395				
Percentage increase	5.74%					5.45%				

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

Service No.	2.680	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	JDF Water Distribution							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$7,485,000	\$20,538,000	\$13,561,000	\$14,431,000	\$9,790,000	\$11,266,000	\$69,586,000	
Vehicles	\$525,000	\$1,515,000	\$774,000	\$710,000	\$750,000	\$250,000	\$3,999,000	
	\$8,010,000	\$22,053,000	\$14,335,000	\$15,141,000	\$10,540,000	\$11,516,000	\$73,585,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$6,485,000	\$14,331,000	\$8,504,000	\$8,924,000	\$9,513,000	\$10,159,000	\$51,431,000	
Debenture Debt (New Debt Only)	\$0	\$4,700,000	\$4,100,000	\$5,400,000	\$0	\$1,000,000	\$15,200,000	
Equipment Replacement Fund	\$525,000	\$1,430,000	\$774,000	\$710,000	\$750,000	\$250,000	\$3,914,000	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$1,000,000	\$1,592,000	\$957,000	\$107,000	\$277,000	\$107,000	\$3,040,000	
	\$8,010,000	\$22,053,000	\$14,335,000	\$15,141,000	\$10,540,000	\$11,516,000	\$73,585,000	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.680

Service Name: JDF Water Distribution

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
16-03	Renewal	Asset Management Plan	Combine past studies to plan out future capital expenditures.	\$ 400,000	S	WU	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-14	Renewal	Fire Storage Analysis	Assess and update the fire flow upgrade program to inform future capital works.	\$ 120,000	S	WU	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
25-01	Study	Water Meter Strategic Plan	Review of the existing meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.	\$ 250,000	S	WU	\$ -	\$ 200,000	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 250,000.00
Capital													
16-05	Renewal	Comprehensive Pump Station Upgrades	Continue pump station condition assessments, plan and carry out upgrades.	\$ 11,300,000	S	WU	\$ 750,000	\$ 1,601,000	\$ 450,000	\$ 2,000,000	\$ 750,000	\$ 2,000,000	\$ 6,801,000
18-03	Renewal	JDF Site Decommissioning Program	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional	\$ 1,000,000	S	WU	\$ 500,000	\$ 500,000	\$ 80,000	\$ 90,000	\$ 100,000	\$ 100,000	\$ 870,000
18-06	New	Post Disaster Emergency Water Distribution	Determine and supply response equipment for disaster response.	\$ 600,000	S	WU	\$ 70,000	\$ 120,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 320,000
20-03	Replacement	AC Pipe Replacement Program	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until 2055 to replace all AC pipe in the distribution network.	\$ 140,000,000	S	WU	\$ 3,000,000	\$ 8,600,000	\$ 3,600,000	\$ 3,800,000	\$ 4,000,000	\$ 4,200,000	\$ 24,200,000
21-02	Replacement	Sooke Road W/M Replacement - VMP to Jacklin	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment.	\$ 8,500,000	S	WU	\$ 150,000	\$ 400,000	\$ 4,000,000	\$ 4,050,000	\$ -	\$ -	\$ 8,450,000
21-13	Replacement	SCADA Master Plan Update & Upgrades	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.	\$ 1,900,000	S	WU	\$ 900,000	\$ 1,500,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 1,800,000
22-02	New	Microwave Radio Upgrades	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure.	\$ 750,000	S	WU	\$ 230,000	\$ 330,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 630,000
24-02	New	Hwy 14 Watermain Relocation	Relocation of CRD watermain in MOTI right of way. Project work to be bundled within MOTI's project.	\$ 2,000,000	S	WU	\$ 820,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
25-06	Replacement	Large Meters & Pressure Control Stations Replacement Program	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.	\$ 5,000,000	S	WU	\$ -	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,400,000
Sub-Total System Infrastructure Engineering and Operations				\$ 171,820,000			\$ 6,485,000	\$ 15,716,000	\$ 9,130,000	\$ 10,590,000	\$ 5,500,000	\$ 6,850,000	\$ 47,786,000
CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CMM)													
16-06	Replacement	Vehicle & equipment replacement (funding from replacement fund)	Vehicle and equipment replacement.	\$ 3,914,000	V	ERF	\$ 525,000	\$ 1,430,000	\$ 774,000	\$ 710,000	\$ 750,000	\$ 250,000.00	\$ 3,914,000
25-05	New	New Vehicle - Water System Ops	New EV Truck for Team Lead and expanding operational needs	\$ 85,000	V	WU	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
Sub-Total CMM				\$ 3,999,000			\$ 525,000	\$ 1,515,000	\$ 774,000	\$ 710,000	\$ 750,000	\$ 250,000	\$ 3,999,000
ANNUAL PROVISIONAL ITEMS													
17-09	Replacement	Emergency Main Replacement	Major main replacement under emergencies.	\$ 613,000	S	WU	\$ -	\$ 100,000	\$ 110,000	\$ 121,000	\$ 134,000	\$ 148,000	\$ 613,000
17-13	New	Site Security Upgrades	Upgrading and replacement of security systems for sites as required.	\$ 247,000	S	WU	\$ -	\$ 40,000	\$ 44,000	\$ 49,000	\$ 54,000	\$ 60,000	\$ 247,000
17-15	Renewal	Distribution System Improvements	Unplanned distribution system improvements or decommissioning.	\$ 2,750,000	S	WU	\$ -	\$ 450,000	\$ 495,000	\$ 545,000	\$ 600,000	\$ 660,000	\$ 2,750,000
17-16	New	Hydraulic Model Yearly Update	Annual hydraulic model update and uni-directional flushing support.	\$ 402,000	S	WU	\$ -	\$ 65,000	\$ 72,000	\$ 80,000	\$ 88,000	\$ 97,000	\$ 402,000
21-03	Replacement	Hydrant & Flush Replacement, Upgrades and Additions	Upgrade, replacement or installation of flushes and fire hydrants, and fire flow testing.	\$ 1,379,000	S	WU	\$ -	\$ 225,000	\$ 248,000	\$ 273,000	\$ 301,000	\$ 332,000	\$ 1,379,000
21-04	Replacement	Residential Service & Meter Replacement	Replacement of residential water meters as highlighted by the 2017 KWL Water Audit report.	\$ 10,000,000	S	WU	\$ -	\$ 1,800,000	\$ 1,900,000	\$ 2,000,000	\$ 2,100,000	\$ 2,200,000	\$ 10,000,000
21-05	Replacement	Pump Station Equipment Replacements	Unplanned pump station repairs and equipment replacement.	\$ 920,000	S	WU	\$ -	\$ 150,000	\$ 165,000	\$ 182,000	\$ 201,000	\$ 222,000	\$ 920,000
21-06	Replacement	SCADA Equipment Replacement	Unplanned replacement of SCADA and electrical equipment.	\$ 613,000	S	WU	\$ -	\$ 100,000	\$ 110,000	\$ 121,000	\$ 134,000	\$ 148,000	\$ 613,000
21-07	Renewal	Reservoir Equipment Replacement	Replacement or repairs to components at reservoir sites.	\$ 613,000	S	WU	\$ -	\$ 100,000	\$ 110,000	\$ 121,000	\$ 134,000	\$ 148,000	\$ 613,000
21-09	Replacement	Valve Replacement	Unplanned replacement and repair of isolation and line valves, air valves, and pressure control valves.	\$ 1,223,000	S	WU	\$ -	\$ 200,000	\$ 220,000	\$ 242,000	\$ 267,000	\$ 294,000	\$ 1,223,000
Sub-Total for Annual Provisional Items				\$ 18,760,000			\$ -	\$ 3,230,000	\$ 3,474,000	\$ 3,734,000	\$ 4,013,000	\$ 4,309,000	\$ 18,760,000

Service #: 2.680

Service Name: JDF Water Distribution

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
DEVELOPMENT COST CHARGE (DCC)													
16-07	New	Update DCC Bylaw (Comprehensive Update in 2028)	Planned update of the DCC Bylaw.	\$ 320,000	S	Res	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 200,000	\$ 30,000	\$ 320,000
21-01	New	Sooke Henlyn Supply & Distribution Mains	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.	\$ 1,000,000	S	Res	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
25-02	New	Throup Road Watermain Installation	Future budget to install new watermain along Throup Road when District of Sooke completes connector road.	\$ 900,000	S	Res	\$ -	\$ 50,000	\$ 850,000	\$ -	\$ -	\$ -	\$ 900,000
25-03	New	VMP Pump Upgrades	The increased required capacity at the VMP pump station is driven by the high growth demands expected in the HGL 172 m zone.	\$ 435,000	S	Res	\$ -	\$ 435,000	\$ -	\$ -	\$ -	\$ -	\$ 435,000
25-04	New	Center Mountain	CRD project administration fee as calculated in the 2024 DCC program update	\$ 385,000	S	Res	\$ -	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 77,000	\$ 385,000
Sub-Total for Development Cost Charges (DCC)				\$ 3,040,000			\$ 1,000,000	\$ 1,592,000	\$ 957,000	\$ 107,000	\$ 277,000	\$ 107,000	\$ 3,040,000
			GRAND TOTAL	\$ 197,619,000			\$ 8,010,000	\$ 22,053,000	\$ 14,335,000	\$ 15,141,000	\$ 10,540,000	\$ 11,516,000	\$ 73,585,000

Service: 2.680 JDF Water Distribution			
Project Number	16-03	Capital Project Title	Asset Management Plan
Capital Project Description	Combine past studies to plan out future capital expenditures.		
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.		
Project Number	21-14	Capital Project Title	Fire Storage Analysis
Capital Project Description	Assess and update the fire flow upgrade program to inform future capital works.		
Project Rationale	Assessing fire storage in the JDF system to inform future capital improvements.		
Project Number	25-01	Capital Project Title	Water Meter Strategic Plan
Capital Project Description	Review of the existing meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.		
Project Rationale	Review of the existing meter program and strategic planning including replacement vs repair cost benefit analysis, review of meter technologies, implementation phasing and short term and long term planning.		
Project Number	16-05	Capital Project Title	Comprehensive Pump Station Upgrades
Capital Project Description	Continue pump station condition assessments, plan and carry out upgrades.		
Project Rationale	A previous capital project was completed by Delcan Corp. in 2012 which assessed each existing pump station and identified building deficiencies. Funds in 2024/2025 are for design of and construction of the Coppermine PS. Subsequently, Bear Mountain PS #1 will be assessed or the prioritization changed based on finalization of the Asset Management Plan (Capital Project # 16-03).		

Service: 2.680 JDF Water Distribution			
Project Number	18-03	Capital Project Title	JDF Site Decommissioning Program
		Capital Project Description	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional
Project Rationale	Numerous pump station and PRV facilities have been made redundant or have been decommissioned within the JDF system. Sites have been identified as part of the annual provisional project and funds are required to decommission of the sites and then demolish them. In 2021 the Treanor pump station demolition was carried out. The Townsview PS and Tank are under review for further decommissioning.		
Project Number	18-06	Capital Project Title	Post Disaster Emergency Water Distribution
		Capital Project Description	Determine and supply response equipment for disaster response.
Project Rationale	Proposed work includes developing a response plan to disasters to the Juan de Fuca water supply or distribution system. Funds are required to procure equipment and carry out works developed the in 2018 plan in conjunction with the Regional Water Supply disaster response Plan.		
Project Number	20-03	Capital Project Title	AC Pipe Replacement Program
		Capital Project Description	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until 2055 to replace all AC pipe in the distribution network.
Project Rationale	Asbestos Watermains within the JDF Water Distribution network are approaching end of life and becoming more prone to failure. Asset replacement prioritization is based on a number of factors, such as age, criticality, leak history, coordination with other municipal projects and synergies with development activities. As identified most recently in the May 2023 Staff Report, this AC Replacement Program is anticipated to continue until all AC pipe in the distribution system has been replaced. Current target deadline for complete replacement is 2055.		

Service: 2.680 JDF Water Distribution			
Project Number	21-02	Capital Project Title	Sooke Road W/M Replacement - VMP to Jacklin
Capital Project Description	Replacement of aged, large diameter water main and smaller diameter AC from Jacklin Rd to VMP. 1,100m of 600mm Pipe - VMP to Jacklin as well as the asbestos cement distribution main along the same alignment.		
Project Rationale	According to corrosion assessment, a 2.2 kilometre section of an existing steel pipe along Sooke Road and Allendale Road (between Wishart to Jacklin) was unprotected and in need of replacement. In 2014, the design of both phases of the water main was completed by a consultant and construction of the main from Wishart to VMP was completed by CRD resources. The remaining 1.1km of 600mm steel pipe from Jacklin to Veterans Memorial Parkway still requires replacement and upgrades should also include replacement of the Asbestos Cement Pipe along this alignment.		
Project Number	21-13	Capital Project Title	SCADA Master Plan Update & Upgrades
Capital Project Description	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area infrastructure.		
Project Rationale	The SCADA and radio system utilized by JDF Water System comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Regional Water Supply and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system		
Project Number	22-02	Capital Project Title	Microwave Radio Upgrades
Capital Project Description	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure		
Project Rationale	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure		
Project Number	24-02	Capital Project Title	Hwy 14 Watermain Relocation
Capital Project Description	Relocation of CRD watermain in MOTI right of way. Project work to be bundled within MOTI's project.		
Project Rationale	Schedule of project delivery is dictated by Ministry of Transportation project delivery.		

Service: 2.680 JDF Water Distribution			
Project Number	25-06	Capital Project Title	Large Meters & Pressure Control Stations Replacement Program
Capital Project Description	Ongoing program to upgrade billing meters and pressure control stations, including chambers as required.		
Project Rationale	This is an ongoing term program for the continued replacement of obsolete and worn out large (typically greater than 2" diameter) meters, adding new meters and upgrading meter vaults as well as for the ongoing replacement of Pressure Control Stations.		
Project Number	16-06	Capital Project Title	Vehicle & equipment replacement (funding from replacement fund)
Capital Project Description	Vehicle and equipment replacement.		
Project Rationale	This is for the replacement of vehicles and equipment used by CRD Integrated Water Services for the day-to-day operation and maintenance of the Juan De Fuca distribution system. These replacements are funded from the Juan De Fuca Vehicle and Equipment Replacement Fund.		
Project Number	23-02	Capital Project Title	Vehicle to support the meter replacement program
Capital Project Description	Purchase of a Transit Van equipped with tools and equipment to support the meter replacement program		
Project Rationale	Purchase of a Transit Van equipped with tools and equipment to support the meter replacement program		
Project Number	25-05	Capital Project Title	New Vehicle - Water System Ops
Capital Project Description	New EV Truck for Team Lead and expanding operational needs		
Project Rationale	New EV Trucks for Team Lead and expanding operational needs.		
Project Number	17-09	Capital Project Title	Emergency Main Replacement
Capital Project Description	Major main replacement under emergencies.		
Project Rationale	This item is to fund the costs of responding to emergency major main breaks and conducting replacements.		

Service: 2.680 JDF Water Distribution			
Project Number	17-13	Capital Project Title	Site Security Upgrades
Capital Project Description	Upgrading and replacement of security systems for sites as required.		
Project Rationale	This is an annual allowance for upgrading and maintaining equipment, security and control systems at distribution facilities such as pump stations, PRV chambers and reservoirs. Items such as access hatches, fencing, etc., will be modified to provide a larger degree of security.		
Project Number	17-15	Capital Project Title	Distribution System Improvements
Capital Project Description	Unplanned distribution system improvements or decommissioning.		
Project Rationale	Historically, opportunities to complete work arise during the year which were not specifically identified and budgeted. This item typically relates to coordinating work programs (i.e. JDF water main replacements and municipal paving programs) with the municipalities or development and taking advantage of opportunities during the year that were not specifically identified.		
Project Number	17-16	Capital Project Title	Hydraulic Model Yearly Update
Capital Project Description	Annual hydraulic model update and uni-directional flushing support.		
Project Rationale	This item is required to input the pipes installed that year into the hydraulic computer model, followed by calibration and testing in order to keep the model up to date for design and planning purposes.		
Project Number	21-03	Capital Project Title	Hydrant & Flush Replacement, Upgrades and Additions
Capital Project Description	Upgrade, replacement or installation of flushes and fire hydrants, and fire flow testing.		
Project Rationale	This is an annual provision for replacing old and outdated hydrants, flushes and associated works and access, as well as adding new hydrants to the system where requested by the municipalities or fire departments.		
Project Number	21-04	Capital Project Title	Residential Service & Meter Replacement
Capital Project Description	Replacement of residential water meters as highlighted by the 2017 KWL Water Audit report.		
Project Rationale	This is an annual provision for replacing failed residential services and meters, as well as proactively replacing services and meters in areas with historically large number of breaks.		
Project Number	21-05	Capital Project Title	Pump Station Equipment Replacements
Capital Project Description	Unplanned pump station repairs and equipment replacement		
Project Rationale	This is an annual provision for unplanned pump station repairs and equipment replacement.		
Project Number	21-06	Capital Project Title	SCADA Equipment Replacement
Capital Project Description	Unplanned replacement of SCADA and electrical equipment.		
Project Rationale	This is an annual provision for unplanned SCADA and electrical equipment replacement.		

Service: 2.680 JDF Water Distribution			
Project Number	21-07	Capital Project Title	Reservoir Equipment Replacement
Capital Project Description	Replacement or repairs to components at reservoir sites.		
Project Rationale	This is an annual provisional for unplanned replacement of equipment, such as safety devices and mechanical fittings, at reservoir sites.		
Project Number	21-09	Capital Project Title	Valve Replacement
Capital Project Description	Unplanned replacement and repair of isolation and line valves, air valves, and pressure control valves.		
Project Rationale	This is an annual provisional for unplanned replacement of valves, including air valves and check valves.		
Project Number	16-07	Capital Project Title	Update DCC Bylaw (Comprehensive Update in 2028)
Capital Project Description	Planned update of the DCC Bylaw.		
Project Rationale	This is a provisional item to cover questions that arise and referred to our consultants for advice. Every 5 years a comprehensive update is required and the previous DCC update.		
Project Number	21-01	Capital Project Title	Sooke Henlyn Supply & Distribution Mains
Capital Project Description	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.		
Project Rationale	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.		
Project Number	25-02	Capital Project Title	Thrup Road Watermain Installation
Capital Project Description	Future budget to install new watermain along Thrup Road when District of Sooke completes connector road.		
Project Rationale	Budget allocated for future collaboration works to align with Sooke's Thrup Road connector project. Schedule to be driven by District of Sooke project.		

Service: 2.680 JDF Water Distribution			
Project Number	25-03	Capital Project Title	VMP Pump Upgrades
Capital Project Description	The increased required capacity at the VMP pump station is driven by the high growth demands expected in the HGL 172 m zone.		
Project Rationale	This project is to supply the 4th required pump to maximum the existing VMP station's capacity. The VMP pump station pumps out of zone HGL 116m to the Fulton Reservoir and services zone HGL 172m. The current firm capacity of the VMP pump station is 85 L/s, and the future firm capacity is 140 L/s (with proposed additional pump upgrade). An additional, separate, project for a new pump station (Pump Station 10) will still be required even with the pump upgrade at VMP to support the modeled required future pumped capacity of 243L/s (140L/s at full build out VMP and another 143L/s at new Pump Station 10). Overall, the increased required capacity at the VMP pump station and a future "new" Pump Station 10 is driven by the high growth demands expected in the HGL 172 m zone.		
Project Number	25-04	Capital Project Title	Center Mountain
Capital Project Description	CRD project administration fee as calculated in the 2024 DCC program update		
Project Rationale	CRD project management for construction of watermain, pump stations and reservoir being delivered by development community.		

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

Service No.	2.670/2.680	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Regional Water Supply & JDF Wate							

EXPENDITURE

Buildings	\$0	\$250,000	\$80,000	\$200,000	\$80,000	\$80,000	\$690,000
Equipment	\$380,000	\$1,180,000	\$435,000	\$450,000	\$431,000	\$425,000	\$2,921,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$50,000	\$30,000	\$20,000	\$20,000	\$20,000	\$140,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$380,000	\$1,480,000	\$545,000	\$670,000	\$531,000	\$525,000	\$3,751,000

SOURCE OF FUNDS

Capital Funds on Hand	\$380,000	\$1,480,000	\$545,000	\$670,000	\$531,000	\$525,000	\$3,751,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$380,000	\$1,480,000	\$545,000	\$670,000	\$531,000	\$525,000	\$3,751,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

2.670/2.680

Service Name:

Regional Water Supply & JDF Water Distribution Combo

[illegible]

Service: 2.670/2.680 Regional Water Supply & JdF Water Distribution Combo			
Project Number	16-01	Capital Project Title	Upgrades to Buildings at 479 Island Highway
		Capital Project Description	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.
Project Rationale	The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including: • Improvements, Repairs, upgrades and changes to the buildings • Painting of the buildings • Repair and replacement of carpets, floors and walls • Climate Action initiatives and feasibility studies • Improvements to Meeting Rooms, including technology upgrades		
Project Number	17-01	Capital Project Title	Voice Radio Upgrade
		Capital Project Description	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.
Project Rationale	Service Life and projected replacement: • The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005. • The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015. • Support for repairs and maintenance of the present radio will continue for the next 3 years at least. • There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.		
Project Number	20-01	Capital Project Title	#N/A
		Capital Project Description	#N/A
Project Rationale	The RWS and JdF operation numerous water mains and pump stations. There are situations, when a pump station fails, construction of a pump station or bypassing a section of pipe, where a portable pump station with a generator is required to maintain the level of service. Portable PS was delivered in 2023 but some deficiencies, including the associated generator remain and may carry into 2024 to fully address.		

Service: 2.670/2.680 Regional Water Supply & JDF Water Distribution Combo			
Project Number	17-03	Capital Project Title	Office Equipment, Upgrades and Replacements
Capital Project Description	Upgrade and replacement of office equipment as required.		
Project Rationale	Funds will be used for the replacement and upgrading of office equipment and furniture, as required.		
Project Number	17-04	Capital Project Title	Computer Upgrades
Capital Project Description	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.		
Project Rationale	This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from \$160,000 to \$170,000 annually to reflect actual costs. Capital Budget Network Switch Maintenance \$10,000 Additional Wireless Access Points and Maintenance \$15,000 Photocopier Replacement \$20,000 Additional Data Storage \$15,000 Replacement Computers \$75,000 Equipment Maintenance (contingency) \$23,000 Replace Access Control System - Gates/ Video Cameras \$12,000 Total Capital \$170,000		
Project Number	17-05	Capital Project Title	Development of the Maintenance Management Systems
Capital Project Description	Develop maintenance management system.		
Project Rationale	The maintenance management system needs further development to meet user needs and to facilitate reporting. It is proposed that funds be approved for the following projects:- Develop and Asset onboarding process and a fault code reporting process for the CMMS.		

Service: 2.670/2.680 Regional Water Supply & JDF Water Distribution Combo					
Project Number	17-06	Capital Project Title	Small Equipment & Tool Replacement (Water Operations)	Capital Project Description	Replacement of tools and small equipment for Water Operations as required.
Project Rationale	Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.				
Project Number	17-07	Capital Project Title	Small Equipment & Tool Replacement (Corporate Fleet)	Capital Project Description	Replacement of tools and small equipment for Fleet as required.
Project Rationale	Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.				
Project Number	24-01	Capital Project Title	IT Core Infrastructure Replacement	Capital Project Description	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.				
Project Number	24-02	Capital Project Title	Capital Projects Delivery Optimization	Capital Project Description	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

2.680 Juan de Fuca Water Distribution
Summary Schedule
2025 - 2029 Financial Plan

Asset Profile

Juan de Fuca Water Distribution

Juan de Fuca assets include lands, office buildings, pump stations, pipe lines, meters, equipment, vehicles and other infrastructure.

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
DCC Reserve Account	16,421,235	17,829,235	19,872,235	22,765,235	25,488,235	28,381,235
Equipment Replacement Fund	704,757	150,821	112,717	137,409	136,664	569,654
Total	17,203,598	18,057,664	20,062,562	22,980,256	25,702,513	29,028,505

**2.680 Juan de Fuca Water Distribution
Development Cost Charges
2025 - 2029 Financial Plan**

Development Cost Charges Reserve Schedule

Reserve Fund: Development Cost Charges for Juan de Fuca Water Distribution (Bylaw # 2758)

Fund: 1055 Fund Center: 101532

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	13,141,235	16,421,235	17,829,235	19,872,235	22,765,235	25,488,235
Transfer to Cap Fund to fund DCC projects	(20,000)	(1,592,000)	(957,000)	(107,000)	(277,000)	(107,000)
Payment of P&I on LA 3164	-	-		-	-	-
Payment of DCC liability	-					
DCC's received From Member Municipalities	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Interest Income*	300,000					
Ending Balance \$	16,421,235	17,829,235	19,872,235	22,765,235	25,488,235	28,381,235

General Comments:

Development Cost Charges Reserve Funds for Juan de Fuca Water Distribution was adopted in year 2000 for the purpose of providing funds for the capital costs of water facilities in the service areas.

These Reserve funds are received from Member Municipalities as Development Cost Charges (DCC's) to provide for the capital costs attributable to water sytem capacity improvements projects specified in the DCC capital expenditure program. Municipalities collect these DCC charges through building permits that are issued to developers for subdivision development.

Future years DCC's received from member municipalities are difficult to predict, due to unknown development activity in the Municipalities, influenced by market conditions. Estimates based on recent annual collections of DCCs, and the cyclical nature of property development.

* 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.

**2.680 Juan de Fuca Water Distribution
Equipment Replacement Reserve
2025 - 2029 Financial Plan**

Equipment Replacement Reserve Schedule

Reserve Fund: Juan de Fuca Distribution Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

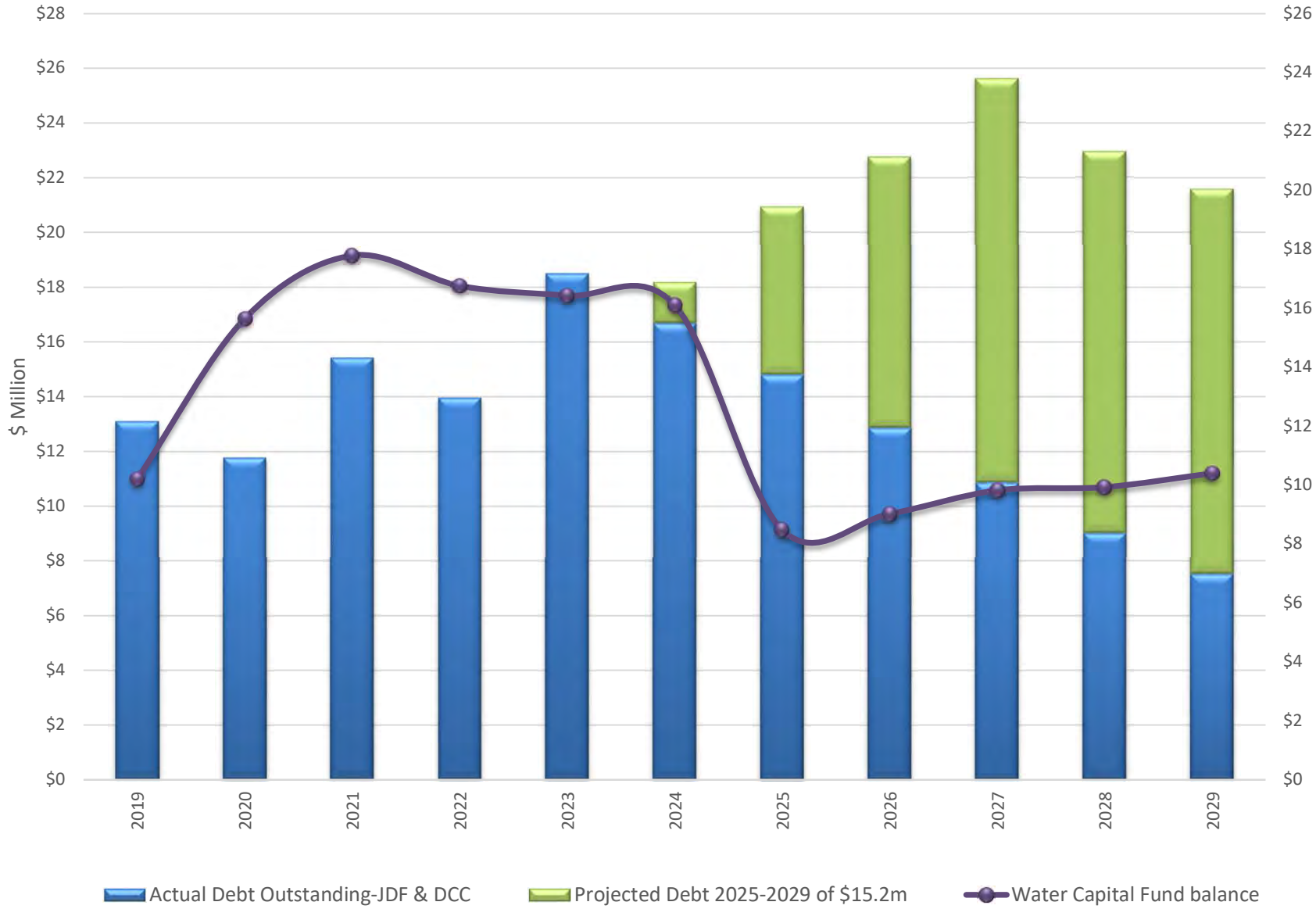
Fund: 1022 Fund Center: 101630	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	596,250	704,757	150,821	112,717	137,409	136,664
Equipment purchases (Based on Capital Plan)	(640,000)	(1,430,000)	(774,000)	(710,000)	(750,000)	(250,000)
Transfer from Operating Budget	647,507	661,564	619,796	628,192	636,755	645,490
Proceeds on disposals	96,000	214,500	116,100	106,500	112,500	37,500
Interest Income*	5,000					
Ending Balance \$	704,757	150,821	112,717	137,409	136,664	569,654

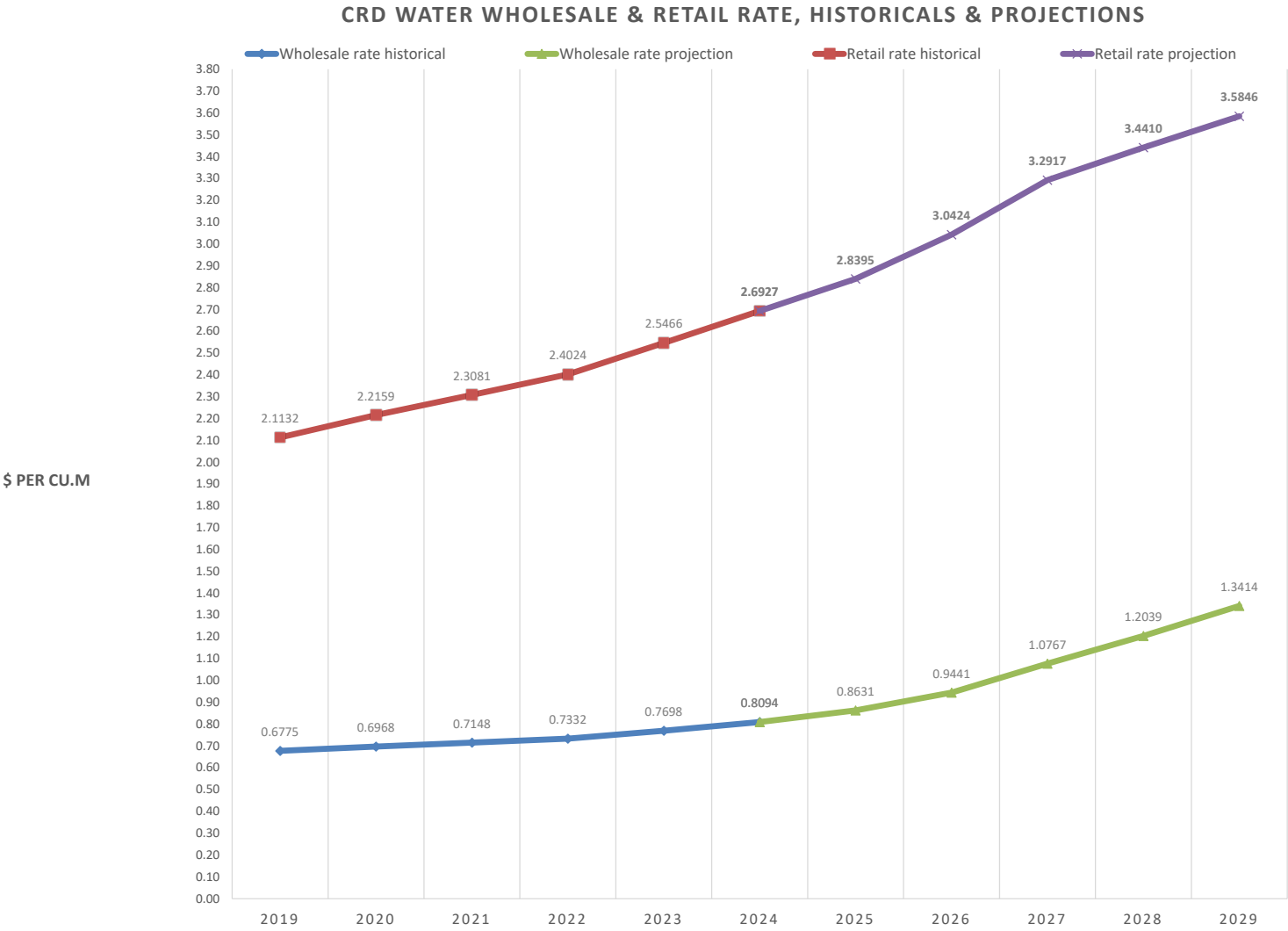
General Comments:

Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.

* 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.

JDF Water Distribution & DCC
Debt Outstanding vs Water Capital Fund Balance





Initiative Business Case (IBC) Summaries

2b-2.1 Utility Operator (Water Operations)

The Capital Regional District (CRD) operates the Juan de Fuca (JdF) Water Distribution System, serving approximately 60,000 customers in Colwood, Langford, Metchosin, View Royal, Sooke, Highlands, and the JdF Electoral Area (East Sooke). The aging infrastructure has been strained by ongoing development projects, affecting reliability and efficiency. Over the past five years, the JdF Distribution system has expanded by 28,000 meters of new water main, 2,310 residential meters, and 350 fire hydrants. This initiative aims to create a new full-time position in the Water Infrastructure Operations division, focusing on enhancing the resilience of the drinking water system through water main construction, infrastructure renewal, and developer expansion. Funding for this initiative will be covered through fee-for-service.

Population growth in the region has increased demand, putting pressure on the water and wastewater systems. Preventative maintenance and new capital projects are crucial for ensuring reliable infrastructure, improving efficiency by reducing after-hours and emergency repairs, and optimizing equipment performance. These efforts also extend the lifespan of assets, decrease unplanned downtime, and build resilience to climate change impacts. Currently, the demand for preventative maintenance and project support exceeds the staffing in two critical areas of the Wastewater Infrastructure Operations division:

- **2b-2.3 Systems Maintenance Electronics Technologist**

The Systems Maintenance team: in 2023, the team had approximately 910 hours of unfinished preventative maintenance work and a backlog of 1,750 hours for capital project support, equivalent to more than a full-time employee's workload. To maintain critical systems for which we forecast an increased workload in 2024, this initiative seeks to create a new regular full-time electronics technician position. Funding for this initiative will come from requisition and fee-for-service, with operating reserves used for one-time equipment purchases.

- **2b-2.4 Systems Maintenance Electrician**

The Industrial Automation team: in 2023, the team was unable to complete approximately 3,400 hours of work, equivalent to almost two full-time employees' workload. This shortfall was partly due to difficulties in filling vacancies and partly due to insufficient staffing capacity. To address this issue, the initiative seeks to create a new regular full-time electrician position. Funding for this initiative will come from fee-for-service, with operating reserves used for one-time equipment purchases.



REPORT TO PENINSULA RECREATION COMMISSION MEETING OF THURSDAY, SEPTEMBER 26, 2024

SUBJECT **Budget Review and Approval Process 2025 – Panorama Recreation**

ISSUE SUMMARY

This report presents Panorama Recreation's 2025-2029 budget for review and provisional approval.

BACKGROUND

Annually, the Capital Regional District (CRD) must develop a financial plan representing the operating and capital expenditure plans for the next five years. The financial plan is developed in alignment and is consistent with the legislative authority of the various CRD services which, upon approval, provides the expenditure authority for the operations of the CRD. Final budget approval is required no later than March 31 of each year.

A preliminary budget (the provisional financial plan) is developed well before the legislated deadline of March 31 to allow service participants and local rate payers to be able to make final recommendations on proposed service levels, revenue requirements and adjustments to fees and charges prior to consideration of final approval by the CRD Board.

Under Board direction, the Peninsula Recreation Commission is responsible for reviewing the budget and recommending it for approval to the Board. All service planning documents will be presented directly to the Board alongside the 2025 Provisional Budget on October 30, 2024 (under separate cover). Ultimately, the Board is responsible for the approval of all the service budgets.

2025 Planning Process

The 2025 planning process marks the first year of the five-year service planning cycle. The five-year planning cycle is designed to ensure alignment and implementation of Board strategic objectives during the election term. Following the completion of the corporate plan, staff commenced annual service planning. The service planning process identified resource implications to implement the corporate plan initiative (including Board Priorities), as well as proposed adjustments to service levels and other departmental initiatives. The service planning process gathered information necessary to assemble a provisional budget for the Peninsula Recreation Commission and Board review. The statutory five-year financial plan shows the projected revenues and expenditures and the planned contribution of operating revenue required to fund proposed capital projects, together with planned borrowing and anticipated grants.

2025 Financial Plan Approach

The service planning process is a means of aligning operational service requirements and recommendations with Board strategic priorities and the corporate plan. Service plans drive the financial planning process and provide necessary information to evaluate overall organizational requirements, new initiatives, proposed service levels and implications for the budget and financial plan.

On May 8, 2024, the Board approved the 2025 Service and Financial Planning Guidelines. The guidelines supported financial management strategies related to revenue, reserves and debt management. The guidelines also directed staff to prepare the draft financial plan review based on the timeline presented.

2025 Financial Plan Overview

The Financial Plan includes operating, capital and reserve funds. The operating budget identifies the revenues and expenditures of each service. Budgeted revenues are primarily derived from sale of services, fees and charges, requisition and grants. Expenditures are determined through the application of a variety of assumptions and agreements, some of which the Board considers directly, and others that are recommended locally by participants or local service commissions.

Panorama Recreation's budget reflects a near complete recovery from the impact of COVID-19 as the facility returns to normalized operation. As well, other external pressures influence the budget, many of which are uncontrollable. Cost drivers such as inflation forecasts and interest rate changes have a direct and sometimes significant impact on the overall budget. Items such as wages and benefits, supplies, utilities including electricity and natural gas, vehicles and equipment are subject to inflationary changes that influence the cost of service delivery. Financial risks were mitigated by cost containment efforts by staff.

Overall, every effort has been made to mitigate financial risk while still meeting the commission's mission of making available a wide range of recreation services and maximizing participation.

ALTERNATIVES

Alternative 1

The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, Operating & Capital Budget 2025-2029 – Panorama Recreation, be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan

Alternative 2

The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, Operating & Capital Budget 2025-2029 – Panorama Recreation, be approved as amended and form the basis of the Final 2025-2029 Financial Plan.

IMPLICATIONS

Financial Implications

Operating Budget

The 2025 presentation includes a requisition increase of \$392,687, or 7.14% over the 2024 budget. The budget includes the financial impact of operating a new service with the multi sport box facility expected to open in early 2025. Operating costs for the facility generate 2% of the requisition increase, with a one-time debt payment for the facility contributing a subsequent 0.5%. Additional contributors to the increase in requisition include insurance costs and debt servicing.

The requisition increase associated with the core budget has been held at 1.44%. Revenues generated from user fees are expected to increase by 7% in 2025 reflecting user fee increases coupled with increased attendance and registration. The aquatic facility will undergo an extended maintenance shutdown in 2025 to complete required facility repairs. The financial impact of the closure is being funded through the annual operating reserve, and therefore has no impact on the requisition.

Capital Budget

The 2025 capital budget includes the financial impact of the energy recovery project, which commenced in 2024 and is completing in 2025. The capital program continues to be sufficiently funded with transfers to capital reserve.

The Operating & Capital Budget 2025-2029 – Panorama Recreation is attached as Appendix A for preliminary approval.

CONCLUSION

The service and financial planning process is integral to providing ongoing service delivery. Panorama Recreation's service plan and budget are part of the overall planning cycle for the CRD. The attached Operating & Capital Budget 2025-2029 - Panorama Recreation is ready for review by the commission and approval by the CRD Board.

RECOMMENDATION

The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, Operating & Capital Budget 2025-2029 – Panorama Recreation, be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Submitted by:	Katherine Beck, Acting Senior Manager, Panorama Recreation
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: Operating & Capital Budget 2025-2029 – Panorama Recreation

CAPITAL REGIONAL DISTRICT 2025

BUDGET

Panorama Recreation

PENINSULA RECREATION COMMISSION REVIEW

September 2024

Service: 1.44X Panorama Recreation

Commission: Peninsula Recreation

DEFINITION:

To operate an ice arena, swimming pool and recreation and community use service for the Municipalities of Sidney, North Saanich and Central Saanich combined as Saanich Peninsula Recreation Service (Bylaw No. 3008 - October 9, 2002).

SERVICE DESCRIPTION:

This is a service for the provision of community recreation opportunities for Central Saanich, North Saanich, and Sidney through the operation, maintenance, and programming of: Panorama Recreation Centre (2 hockey arenas, 2 pools, 6 tennis courts, 2 squash courts, fitness rooms, weight room, multi-purpose rooms), Greenglade Community Centre in Sidney, Central Saanich Community and Cultural Centre and North Saanich Middle School.

PARTICIPATION:

50% by population and 50% on hospital assessments. North Saanich and Sidney.
Central Saanich added as a participant in 1996, Bylaw No. 2363.

MAXIMUM LEVY:

The greater of \$11,220,000 or \$1.134 / \$1,000 on net taxable value of land and improvements.

CAPITAL DEBT:

Authorized: Bylaw No. 3388 - Construction of Second Pool	\$ 8,998,000
Borrowed:	\$ 8,998,000
Remaining:	-
Authorized: Bylaw No. 4116 - Replacement of Arena Floor	\$ 1,080,000
Borrowed:	\$ 1,080,000
Remaining:	-
Authorized: Bylaw No. 4546 - Centennial Park Multi-Sport Box	\$ 2,900,000
Borrowed:	-
Remaining:	\$ 2,900,000
Authorized: Bylaw No. 4547 - Panorama Heat Recovery System	\$ 2,453,000
Borrowed:	-
Remaining:	\$ 2,453,000

COMMISSION:

Peninsula Recreation Commission
Established by Bylaw # 2397 (May 1996), amended by Bylaw # 2480 (1997), Bylaw # 2759 (2000) and Bylaw # 3142 (2004).
Originally established in 1976 (Bylaw # 314).

FUNDING:

Change in Budget 2024 to 2025
Service: 1.44X Panorama

	Total Expenditure	Comments
2024 Budget	10,775,435	
Change in Salaries:		
Base salary and benefit change	82,127	Inclusive of estimated collective agreement changes
Step increase/paygrade change	36,042	
Other (explain as necessary)	46,283	2025 IBC 10c-1.3 Aquatic Program Assistant
	126,227	2025 IBC 10c-1.4 Maintain Recreation Staffing Levels
Total Change in Salaries	290,679	
Other Changes:		
Standard Overhead Allocation	30,807	Increase in 2024 operating costs
Human Resources Allocation	16,693	Increase in 2024 salary budget; corporate safety resourcing
Insurance costs	32,550	Recognize growing insurance premiums
Debt Servicing	93,254	Net new debt of SportBox and Heat Recovery
Auxiliary wages	55,824	Increase service delivery
Other Costs	161,367	
Total Other Changes	390,495	
2025 Budget	11,456,609	
Summary of % Expense Increase		
2025 Base salary and benefit change	0.8%	
IBC's	1.6%	
Standard Overhead Allocation	0.3%	
Human Resources Allocation	0.2%	
Insurance costs	0.3%	
Debt Servicing	0.9%	
Balance of increase	2.4%	
% expense increase from 2024:	6.3%	
% Requisition increase from 2024 (if applicable):	7.1%	Requisition funding is 51.4% of service revenue

Overall 2024 Budget Performance
 (expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$36,000 (0.3%) due mainly to extra revenue. This variance will be moved to Capital Reserve, which has an expected year end balance of \$4.3 million before this transfer.

PANORAMA RECREATION

OPERATING COSTS:

	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
Salaries and Wages	6,110,302	6,029,175	6,359,477	154,154	(56,826)	6,456,805	6,690,657	6,862,311	7,038,426	7,219,115
Utilities	636,923	625,787	600,400	25,000	-	625,400	637,905	650,667	663,682	676,954
Recreation Programs and Special Events	578,940	605,601	553,088	-	-	553,088	636,091	572,311	583,758	595,433
Operating Supplies	384,740	397,941	444,409	26,800	-	471,209	480,634	490,243	500,053	510,055
Maintenance and Repairs	481,772	476,218	550,114	10,000	-	560,114	571,316	582,744	594,398	606,285
Standard Overhead Allocation	435,200	435,200	466,007	-	-	466,007	479,987	489,587	499,379	509,366
Human Resources Allocation	209,282	209,282	225,975	-	-	225,975	254,373	276,890	283,137	290,199
Other Internal Allocations	12,463	12,463	12,235	-	10,812	23,047	23,404	12,958	13,335	13,723
Licences/Surveys/Legal/Meeting	222,962	241,390	250,432	-	-	250,432	255,441	260,548	265,759	271,077
Advertising/Printing/Brouchures/Signs	42,038	40,663	42,980	-	-	42,980	43,839	44,716	45,610	46,522
Telephone/IT & Network Systems	63,014	62,288	62,990	1,440	4,000	68,430	64,856	66,154	67,475	68,825
Vehicles, Travel and Training	70,925	91,847	111,334	-	-	111,334	113,561	115,833	118,148	120,510
Insurance	68,400	68,400	100,950	-	-	100,950	111,045	122,151	134,365	147,802
Contingency	-	-	-	-	-	-	-	-	-	-

TOTAL OPERATING COSTS	9,316,961	9,296,255	9,780,391	217,394	(42,014)	9,955,771	10,363,109	10,547,113	10,807,525	11,075,866

*Percentage increase over prior year			5.21%			7.09%	4.09%	1.8%	2.5%	2.5%

CAPITAL / RESERVE

Transfer to Operating Reserve Fund	8,404	8,404	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	740,566	768,029	688,000	-	-	688,000	700,760	735,175	824,880	841,375
Transfer to Equipment Replacement Fund	403,920	403,920	414,000	-	-	414,000	450,300	450,778	464,303	478,232
Capital & Equipment Purchases	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	1,152,890	1,180,353	1,102,000	-	-	1,102,000	1,151,060	1,185,953	1,289,183	1,319,607

*Percentage increase over prior year			-6.64%			-6.64%	4.45%	3.03%	8.70%	2.36%

DEBT CHARGES	305,584	305,584	203,208	142,100	53,530	398,838	606,728	606,728	606,728	606,728

TOTAL COSTS	10,775,435	10,782,192	11,085,599	359,494	11,516	11,456,609	12,120,897	12,339,794	12,703,436	13,002,201

*Percentage increase over prior year		0.06%	2.81%			6.25%	5.80%	1.81%	2.95%	2.35%

Internal Recoveries										
Recoveries - Other	-	-	-	-	-	-	-	-	-	-

OPERATING LESS RECOVERIES	10,775,435	10,782,192	11,085,599	359,494	11,516	11,456,609	12,120,897	12,339,794	12,703,436	13,002,201

FUNDING SOURCES (REVENUE)

Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year	-	-	-	-	-	-				
Fee Income	(3,594,315)	(3,668,354)	(3,869,107)	(19,520)	93,343	(3,795,284)	(3,993,647)	(4,073,522)	(4,154,992)	(4,238,089)
Rental Income	(1,075,968)	(1,077,548)	(1,111,599)	(50,000)	5,000	(1,156,599)	(1,177,692)	(1,201,243)	(1,225,266)	(1,249,777)
Sponsorships	(24,718)	(30,100)	(29,380)	-	-	(29,380)	(29,967)	(30,569)	(31,179)	(31,803)
Transfer from Operating Reserve Fund	-	-	-	-	(41,517)	(41,517)	(75,000)	-	-	-
Payments - In Lieu of Taxes	(176,054)	(176,054)	(176,054)	-	-	(176,054)	(176,054)	(176,054)	(176,054)	(176,054)
Grants - Other	(405,207)	(330,963)	(320,920)	(44,995)	-	(365,915)	(433,723)	(442,398)	(451,245)	(460,270)
TOTAL REVENUE	(5,276,262)	(5,283,019)	(5,507,060)	(114,515)	56,826	(5,564,749)	(5,886,083)	(5,923,786)	(6,038,736)	(6,155,993)

*Percentage increase over prior year		0.13%	4.24%			5.33%	5.77%	0.64%	1.94%	1.94%

REQUISITION	(5,499,173)	(5,499,173)	(5,578,539)	(244,979)	(68,342)	(5,891,860)	(6,234,814)	(6,416,008)	(6,664,700)	(6,846,208)

*Percentage increase over prior year			1.44%			7.14%	5.82%	2.91%	3.88%	2.72%

PARTICIPANTS: North Saanich. Sidney, Central Saanich										
AUTHORIZED POSITIONS:										
Salaried	37.75	37.75	37.75	2.00	0.00	39.75	39.75	39.75	39.75	39.75
Converted Auxillaries	0.50	0.50	0.50	0.00	0.00	0.50	0.50	0.50	0.50	0.50

PANORAMA RECREATION			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS</u>										
Arena	414,112	403,574	449,075	-	-	449,075	459,778	470,742	481,974	493,479
Pool	1,085,264	1,068,473	1,095,071	16,396	(56,826)	1,054,641	1,143,117	1,168,322	1,194,096	1,220,450
Recreation - Community Recreation	2,504,260	2,599,324	2,711,579	200,998	4,000	2,916,577	2,979,804	3,049,507	3,120,880	3,193,959
Administration	5,321,729	5,233,288	5,524,666	-	10,812	5,535,478	5,780,410	5,858,542	6,010,575	6,167,978
Contingency	-	-	-	-	-	-	-	-	-	-
	9,325,365	9,304,659	9,780,391	217,394	(42,014)	9,955,771	10,363,109	10,547,113	10,807,525	11,075,866
*Percentage increase over prior year			4.88%			6.76%				
<u>CAPITAL / RESERVE</u>										
Arena	340,242	340,242	310,000	-	-	310,000	330,155	333,855	367,031	375,914
Pool	669,604	697,067	654,000	-	-	654,000	670,033	701,000	766,521	783,393
Community Recreation	134,640	134,640	138,000	-	-	138,000	150,872	151,098	155,631	160,300
	1,144,486	1,171,949	1,102,000	-	-	1,102,000	1,151,060	1,185,953	1,289,183	1,319,607
<u>DEBT CHARGES</u>										
Arena/General	203,478	203,478	203,588	142,100	53,530	399,218	607,108	607,108	607,108	607,108
Pool	137,409	137,409	-	-	-	-	-	-	-	-
	340,887	340,887	203,588	142,100	53,530	399,218	607,108	607,108	607,108	607,108
TOTAL OPERATING, CAPITAL AND DEBT COSTS	10,810,738	10,817,495	11,085,979	359,494	11,516	11,456,989	12,121,277	12,340,174	12,703,816	13,002,581
<u>FUNDING SOURCES (REVENUE)</u>						5.98%				
Arena	(981,539)	(964,906)	(1,003,295)	-	-	(1,003,295)	(1,023,353)	(1,043,813)	(1,064,681)	(1,085,968)
Pool	(1,215,889)	(1,211,833)	(1,244,173)	-	98,343	(1,145,830)	(1,276,197)	(1,301,720)	(1,327,755)	(1,354,310)
Community Recreation	(2,419,934)	(2,504,256)	(2,630,328)	(69,520)	-	(2,699,848)	(2,766,813)	(2,822,150)	(2,878,591)	(2,936,165)
Administration	(112,942)	(130,310)	(132,670)	-	-	(132,670)	(135,323)	(138,031)	(140,790)	(143,606)
TOTAL REVENUE	(4,730,304)	(4,811,305)	(5,010,466)	(69,520)	98,343	(4,981,643)	(5,201,686)	(5,305,714)	(5,411,817)	(5,520,049)
Estimated balance C/F current to Next year						-				
Trans from Operating Reserve	-	-	-	-	(41,517)	(41,517)	(75,000)	-	-	-
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in lieu of Taxes	(176,054)	(176,054)	(176,054)	-	-	(176,054)	(176,054)	(176,054)	(176,054)	(176,054)
Grants - Other	(405,207)	(330,963)	(320,920)	(44,995)	-	(365,915)	(433,723)	(442,398)	(451,245)	(460,270)
REQUISITION	(5,499,173)	(5,499,173)	(5,578,539)	(244,979)	(68,342)	(5,891,860)	(6,234,814)	(6,416,008)	(6,664,700)	(6,846,208)
*Percentage increase			1.44%			7.14%	5.82%	2.91%	3.88%	2.72%
AUTHORIZED POSITIONS: Salaried	37.75	37.75	37.75	2.00	0.00	39.75	39.75	39.75	39.75	39.75
Converted Auxillaries	0.50	0.50	0.50	0.00	0.00	0.50	0.50	0.50	0.50	0.50
User Funding %	43.76%		45.20%			43.48%	42.91%	43.00%	42.60%	42.45%
User Funding excluding debt%	45.18%		46.04%			45.05%	45.18%	45.22%	44.74%	44.53%

PANORAMA RECREATION - ADMINISTRATION	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>ADMINISTRATION COSTS</u>										
Salaries and Wages	555,221	468,751	565,169	-	-	565,169	581,400	598,089	615,251	632,896
Other Internal Allocations	655,182	655,182	702,362	-	10,812	713,174	755,853	777,467	793,824	811,200
Operating - Other	190,889	195,561	222,095	-	-	222,095	226,538	231,067	235,688	240,403
Telephone Rent & Installation	40,735	40,735	41,500	-	-	41,500	42,330	43,177	44,040	44,921
Operating - Supplies	28,248	18,577	26,500	-	-	26,500	27,028	27,571	28,122	28,685
Contract for Services & fees for service	200,280	196,743	103,672	-	-	103,672	180,746	107,860	110,018	112,218
Insurance	68,400	68,400	100,950	-	-	100,950	111,045	122,151	134,365	147,802
Allocation - System Services	1,763	1,763	1,855	-	-	1,855	1,911	1,968	2,027	2,088
Transfer to Operating Reserve Fund	8,404	8,404	-	-	-	-	-	-	-	-
TOTAL ADMINISTRATION COSTS	1,749,122	1,654,116	1,764,103	-	10,812	1,774,915	1,926,851	1,909,350	1,963,335	2,020,213
<u>MAINTENANCE COSTS</u>										
Salaries and Wages	1,736,383	1,700,000	1,825,277	-	-	1,825,277	1,874,041	1,924,113	1,975,529	2,028,325
Maintenance	147,999	136,035	153,515	-	-	153,515	156,585	159,717	162,911	166,169
Operating - Other	83,202	94,115	107,274	-	-	107,274	109,419	111,608	113,839	116,117
Utility	569,340	563,726	531,160	-	-	531,160	541,780	552,620	563,674	574,945
Operating - Supplies	106,151	131,451	129,459	-	-	129,459	132,049	134,688	137,383	140,131
Travel and Vehicles	23,639	43,065	39,000	-	-	39,000	39,780	40,576	41,387	42,215
TOTAL MAINTENANCE COSTS	2,666,714	2,668,392	2,785,685	-	-	2,785,685	2,853,654	2,923,322	2,994,723	3,067,902
<u>PROGRAM ADMINISTRATION COSTS</u>										
Salaries and Wages	844,849	832,194	886,147	-	-	886,147	909,400	933,555	958,355	983,818
Operating - Other	46,936	50,386	52,786	-	-	52,786	53,841	54,919	56,017	57,136
Operating - Supplies	11,108	25,200	29,945	-	-	29,945	30,544	31,154	31,778	32,414
Staff Training	3,000	3,000	6,000	-	-	6,000	6,120	6,242	6,367	6,495
TOTAL PROGRAM COSTS	905,893	910,780	974,878	-	-	974,878	999,905	1,025,870	1,052,517	1,079,863
TOTAL COSTS	5,321,729	5,233,288	5,524,666	-	10,812	5,535,478	5,780,410	5,858,542	6,010,575	6,167,978
Transfers to Capital						-				
TOTAL COSTS	5,321,729	5,233,288	5,524,666	-	10,812	5,535,478	5,780,410	5,858,542	6,010,575	6,167,978
<u>RECOVERED FROM ARENA, POOL, PARKS, _RECREATION AND MULTI-PURPOSE ROOM</u>										
Internal Recovery - Administration	-	-	-	-	-	-	-	-	-	-
Internal Recovery - Maintenance	-	-	-	-	-	-	-	-	-	-
Internal Recovery - Programs Administration	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	5,321,729	5,233,288	5,524,666	-	10,812	5,535,478	5,780,410	5,858,542	6,010,575	6,167,978
<u>FUNDING SOURCES (REVENUE)</u>										
Other Income	(112,942)	(130,310)	(132,670)	-	-	(132,670)	(135,323)	(138,031)	(140,790)	(143,606)
TOTAL REVENUE	(112,942)	(130,310)	(132,670)	-	-	(132,670)	(135,323)	(138,031)	(140,790)	(143,606)
REQUISITION	(5,208,787)	(5,102,978)	(5,391,996)	-	(10,812)	(5,402,808)	(5,645,087)	(5,720,511)	(5,869,785)	(6,024,372)
*Percentage Increase										
PARTICIPANTS: Municipalities of North Saanich, Central Saanich and Sidney										
AUTHORIZED POSITIONS: Salaried	25.75	25.75	25.75	0.00	0.00	25.75	25.75	25.75	25.75	25.75
Converted	0.50	0.50	0.50	0.00	0.00	0.50	0.50	0.50	0.50	0.50

PANORAMA RECREATION - ICE ARENA			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS</u>										
Salaries and Wages	271,311	273,415	282,532	-	-	282,532	289,904	297,472	305,237	313,207
Internal Allocations - Administration	-	-	-	-	-	-	-	-	-	-
Internal Allocations - Maintenance	-	-	-	-	-	-	-	-	-	-
Internal Allocations - Program Administration	-	-	-	-	-	-	-	-	-	-
Operating - Supplies	39,563	31,003	40,354	-	-	40,354	41,161	41,984	42,824	43,680
Maintenance	66,536	51,536	67,867	-	-	67,867	69,224	70,608	72,021	73,462
Instructional Services and Travel	36,702	47,620	58,322	-	-	58,322	59,489	60,678	61,892	63,130
Contingency						-				
TOTAL OPERATING COSTS	414,112	403,574	449,075	-	-	449,075	459,778	470,742	481,974	493,479
*Percentage Increase		-2.5%	8.44%			8.44%	2.4%	2.4%	2.4%	2.4%
<u>CAPITAL / RESERVE</u>										
Capital & Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	134,640	134,640	138,000	-	-	138,000	149,715	149,806	154,301	158,930
Transfer to Reserve Fund	205,602	205,602	172,000	-	-	172,000	180,440	184,049	212,730	216,984
TOTAL CAPITAL / RESERVES	340,242	340,242	310,000	-	-	310,000	330,155	333,855	367,031	375,914
DEBT CHARGES	203,478	203,478	203,588	142,100	53,530	399,218	607,108	607,108	607,108	607,108
TOTAL COSTS	957,832	947,294	962,663	142,100	53,530	1,158,293	1,397,041	1,411,705	1,456,113	1,476,501
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Fees	(981,539)	(964,906)	(1,003,295)	-	-	(1,003,295)	(1,023,353)	(1,043,813)	(1,064,681)	(1,085,968)
TOTAL REVENUE	(981,539)	(964,906)	(1,003,295)	-	-	(1,003,295)	(1,023,353)	(1,043,813)	(1,064,681)	(1,085,968)
REQUISITION	23,707	17,612	40,632	(142,100)	(53,530)	(154,998)	(373,688)	(367,892)	(391,432)	(390,533)
*Percentage Increase		-25.7%	71.39%			-753.81%	141.1%	-1.6%	6.4%	-0.2%
PARTICIPANTS: Municipalities of North Saanich, Central Saanich and Sidney										
AUTHORIZED POSITIONS: Salaried	1.00	1.00	1.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
User Funding %	102.48%		104.22%			86.62%	73.25%	73.94%	73.12%	73.55%
User Funding excluding debt%	130.12%		132.17%			132.17%	129.55%	129.73%	125.40%	124.91%

PANORAMA RECREATION - SWIMMING POOL			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS</u>										
Salaries and Wages	899,649	902,924	908,868	16,396	(56,826)	868,438	956,249	977,718	999,679	1,022,145
Internal Allocations - Administration	-	-	-	-	-	-	-	-	-	-
Internal Allocations - Maintenance	-	-	-	-	-	-	-	-	-	-
Internal Allocations - Program Administration	-	-	-	-	-	-	-	-	-	-
Maintenance	69,666	57,759	71,059	-	-	71,059	72,480	73,930	75,408	76,916
Operating - Supplies	90,295	84,340	92,624	-	-	92,624	94,477	96,365	98,294	100,259
Instructional Services	25,654	23,450	22,520	-	-	22,520	19,911	20,309	20,715	21,130
Contingency						-				
TOTAL OPERATING COSTS	1,085,264	1,068,473	1,095,071	16,396	(56,826)	1,054,641	1,143,117	1,168,322	1,194,096	1,220,450
*Percentage Increase		-1.5%	0.90%			-2.82%	8.4%	2.2%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Capital & Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	134,640	134,640	138,000	-	-	138,000	149,713	149,874	154,371	159,002
Transfer to Reserve Fund	534,964	534,964	516,000	-	-	516,000	520,320	551,126	612,150	624,391
TOTAL CAPITAL / RESERVES	669,604	669,604	654,000	-	-	654,000	670,033	701,000	766,521	783,393
DEBT CHARGES	137,409	137,409	-	-	-	-	-	-	-	-
TOTAL COSTS	1,892,277	1,875,486	1,749,071	16,396	(56,826)	1,708,641	1,813,150	1,869,322	1,960,617	2,003,843
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Fees	(1,215,889)	(1,211,833)	(1,244,173)	-	98,343	(1,145,830)	(1,276,197)	(1,301,720)	(1,327,755)	(1,354,310)
Grants - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(1,215,889)	(1,211,833)	(1,244,173)	-	98,343	(1,145,830)	(1,276,197)	(1,301,720)	(1,327,755)	(1,354,310)
REQUISITION	(676,388)	(663,653)	(504,898)	(16,396)	(41,517)	(562,811)	(536,953)	(567,602)	(632,862)	(649,533)
*Percentage Increase		-1.9%	-25.35%			-16.79%	-4.6%	5.7%	11.5%	2.6%
PARTICIPANTS: Municipalities of North Saanich, Central Saanich and Sidney										
AUTHORIZED POSITIONS: Salaried	2.00	2.00	2.00	0.50	0.00	2.50	2.50	2.50	2.50	2.50
User Funding %	64.26%		71.13%			67.06%	70.39%	69.64%	67.72%	67.59%
User Funding excluding debt%	69.29%		71.13%			67.06%	70.39%	69.64%	67.72%	67.59%

PANORAMA RECREATION - COMMUNITY COMMUNITY RECREATION			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>COMMUNITY RECREATION COSTS</u>										
Salaries and Wages	1,802,889	1,851,891	1,891,484	137,758	-	2,029,242	2,079,663	2,131,364	2,184,375	2,238,724
Internal Allocations - Administration	-	-	-	-	-	-	-	-	-	-
Internal Allocations - Maintenance	-	-	-	-	-	-	-	-	-	-
Internal Allocations - Program Administration	-	-	-	-	-	-	-	-	-	-
Instructional Service	468,227	509,839	551,570	11,440	4,000	567,010	573,408	584,877	596,573	608,503
Operating - Supplies	144,369	148,819	163,525	51,800	-	215,325	219,633	224,024	228,505	233,077
Leasehold Improvements	88,775	88,775	105,000	-	-	105,000	107,100	109,242	111,427	113,655
TOTAL COMMUNITY RECREATION COSTS	2,504,260	2,599,324	2,711,579	200,998	4,000	2,916,577	2,979,804	3,049,507	3,120,880	3,193,959
*Percentage Increase		3.8%	8.28%			16.46%	2.2%	2.3%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Capital & Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	134,640	134,640	138,000	-	-	138,000	150,872	151,098	155,631	160,300
Transfer to Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	134,640	134,640	138,000	-	-	138,000	150,872	151,098	155,631	160,300
TOTAL COSTS	2,638,900	2,733,964	2,849,579	200,998	4,000	3,054,577	3,130,676	3,200,605	3,276,511	3,354,259
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Community Recreation	(2,419,934)	(2,504,256)	(2,630,328)	(69,520)	-	(2,699,848)	(2,766,813)	(2,822,150)	(2,878,591)	(2,936,165)
Grants - Other	(405,207)	(330,963)	(320,920)	(44,995)	-	(365,915)	(433,723)	(442,398)	(451,245)	(460,270)
TOTAL REVENUE	(2,825,141)	(2,835,219)	(2,951,248)	(114,515)	-	(3,065,763)	(3,200,536)	(3,264,548)	(3,329,836)	(3,396,435)
REQUISITION	186,241	101,255	101,669	(86,483)	(4,000)	11,186	69,860	63,943	53,325	42,176
*Percentage Increase		-45.6%	-45.41%			-93.99%	524.5%	-8.5%	-16.6%	-20.9%
PARTICIPANTS: Municipalities of North Saanich, Central Saanich and Sidney										
AUTHORIZED POSITIONS: Salaried	9.00	9.00	9.00	1.50	0.00	10.50	10.50	10.50	10.50	10.50
User Funding %	91.70%		92.31%			88.39%	88.38%	88.18%	87.86%	87.54%

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

Service No.	1.44x Panorama Recreation	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$100,730	\$3,527,630	\$573,000	\$3,395,000	\$525,000	\$450,000	\$8,470,630
Equipment	\$0	\$1,583,433	\$483,909	\$360,400	\$525,207	\$926,845	\$3,879,794
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$3,100,000	\$0	\$350,000	\$0	\$40,000	\$3,490,000
Vehicles	\$0	\$137,000	\$0	\$0	\$0	\$0	\$137,000
	\$100,730	\$8,348,063	\$1,056,909	\$4,105,400	\$1,050,207	\$1,416,845	\$15,977,424

SOURCE OF FUNDS

Capital Funds on Hand	\$100,730	\$100,730	\$0	\$0	\$0	\$0	\$100,730
Debenture Debt (New Debt Only)	\$0	\$4,110,000	\$0	\$0	\$0	\$0	\$4,110,000
Equipment Replacement Fund	\$0	\$1,141,233	\$483,909	\$260,400	\$495,207	\$926,845	\$3,307,594
Grants (Federal, Provincial)	\$0	\$1,053,500	\$0	\$0	\$0	\$0	\$1,053,500
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$1,942,600	\$573,000	\$3,845,000	\$555,000	\$490,000	\$7,405,600
	\$100,730	\$8,348,063	\$1,056,909	\$4,105,400	\$1,050,207	\$1,416,845	\$15,977,424

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.44x

Service Name: Panorama Recreation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
17-08	Renewal	Arena concourse (lobby) roof	renew arena concourse (lobby) roof due to leakage	\$ 130,000	B	Cap	80,730	80,730					\$ 80,730
17-08	Renewal	Arena concourse (lobby) roof	renew arena concourse (lobby) roof due to leakage		B	Res		45,000					\$ 45,000
18-02	New	Install Plant Maintenance SAP Program	Plant Maintenance SAP Program for PRC maintenance projects	\$ 150,000	E	Res		150,000					\$ 150,000
18-03	Replacement	DDC Replacement (direct digital controls)	Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware.	\$ 150,000	B	Res		150,000					\$ 150,000
18-09	Replacement	Replace Pool change room HVAC Air handling Unit	Replace Pool room HVAC Air handling Unit due to end of life	\$ 50,000	B	Res		50,000					\$ 50,000
19-15	New	Heat Recovery Plant	Construct heat recovery plant	\$ 2,453,000	B	Debt		2,190,000					\$ 2,190,000
22-02	Replacement	Replace Daktronic/Electronic Road Sign	Replace Daktronic/Electronic Road Sign due to end of life	\$ 70,000	S	Res		70,000					\$ 70,000
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)	\$ 340,000	B	Res		325,000					\$ 325,000
23-01	Renewal	LED Lighting - Arenas, Pool, GG, Parking lot & general facility	Change lighting in all areas to LED (other than Tennis bldg)		B	Grant		15,000					\$ 15,000
23-07	Replacement	Replace Chevrolet Passenger car	Replace Chevrolet Passenger car due to end of life	\$ 46,000	V	ERF		46,000					\$ 46,000
23-08	Replacement	Replace Utility trailer	Replace Utility trailer due to end of life	\$ 15,000	V	ERF		15,000					\$ 15,000
23-09	Replacement	Replace Play in the Park Trailer	Replace Play in the Park Trailer due to end of life	\$ 11,000	V	ERF		11,000					\$ 11,000
23-14	Renewal	Arena changerooms & support spaces enhancements	design and consultant for arena changerooms and support spaces enhancements	\$ 20,000	B	Cap	20,000	20,000					\$ 20,000
23-16	Replacement	Video Surveillance system	replace video Surveillance system at Panorama and Greenglade due to end of life	\$ 160,000	E	ERF		160,000					\$ 160,000
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich	\$ 4,972,908	S	Debt		1,920,000					\$ 1,920,000
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Grant		1,000,000					\$ 1,000,000
23-17	New	Centennial Park Multi-Sport Box	Covered sport box in Centennial Park, Central Saanich		S	Res		60,000					\$ 60,000
24-01	Replacement	Arena A&B insulation	Replace and install insulation Arena A&B ceiling and walls due to end of life	\$ 110,000	B	Res			110,000				\$ 110,000
24-09	Renewal	Preschool space enhancements	Preschool space enhancements	\$ 56,900	B	Res		45,300					\$ 45,300
24-09	Renewal	Preschool space enhancements	Preschool space enhancements		B	Grant		11,600					\$ 11,600
24-11	New	Truck (gas) (IBC)	truck for notice in motion new service area	\$ 65,000	V	ERF		65,000					\$ 65,000
24-12	Replacement	Replace Ford F250 4x4	Replace Ford F250 4x4 due to end of life	\$ 95,000	E	ERF		95,000					\$ 95,000
25-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	\$ 412,933	E	ERF		412,933					\$ 412,933
25-04	Replacement	Replace lap pool heater	Replacement of 2 gas boilers - pool	\$ 100,000	E	Res				100,000			\$ 100,000
25-05	Replacement	Replacement of underwater lighting	Replacement of underwater lighting in pool	\$ 100,000	B	Res		100,000					\$ 100,000
25-06	Renewal	Re-tile pool	Re-tile pool	\$ 300,000	B	Res						300,000	\$ 300,000
25-07	Renewal	Upgrade flooring in GG	Upgrade flooring throughout the facility classrooms and hallways	\$ 125,000	B	Res		125,000					\$ 125,000
25-08	Renewal	GG EV Vehicle Chargers	EV Vehicle Chargers - 2 stations for Public Use at Greenglade Community Centre	\$ 20,000	E	Grant		20,000					\$ 20,000
25-09	Renewal	GG HVAC Upgrade	GG HVAC replacement design & consult	\$ 290,000	E	Res		290,000					\$ 290,000
25-10	New	Boardroom IT upgrade	Boardroom IT upgrade	\$ 10,000	E	Res		10,000					\$ 10,000
25-11	Replacement	Leisure/swirl pool filters	leisure/swirl pool filters x5 (includes installation)	\$ 135,000	E	ERF		135,000					\$ 135,000

Service #: 1.44x
Service Name: Panorama Recreation

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-12	Replacement	PRC main boiler storage tanks	PRC main boiler storage tanks	\$ 60,000	E	ERF		60,000					\$ 60,000
25-13	Replacement	Zeolite Filter and laterals - Leisure Pool	Zeolite Filter and laterals - Leisure Pool	\$ 25,000	E	ERF		25,000					\$ 25,000
25-14	Renewal	Leisure Pool Filter Room Floor	Leisure Pool Filter Room Floor	\$ 200,000	B	Res		200,000					\$ 200,000
25-15	Replacement	Outdoor tennis court wooden stairs	Outdoor tennis court wooden stairs upgrade	\$ 50,000	S	Res		50,000					\$ 50,000
25-16	Renewal	WIFI upgrades PRC Centre	WIFI upgrades throughout the PRC complex	\$ 100,000	E	Res		100,000					\$ 100,000.00
25-17	Renewal	Ice Plant Upgrades	Ice Plant upgrades (inc Software Upgrade)	\$ 70,000	B	Res		70,000					\$ 70,000.00
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC	\$ 9,200	E	Res		2,300					\$ 2,300.00
25-18	New	Hearing Loops at GG & PRC	Hearing Loops at GG & PRC		E	Grant		6,900					\$ 6,900.00
25-19	Replacement	Admin Equipment Replacement (pooled)	Annual replacement of admin equipment in pooled account	\$ 116,300	E	ERF		116,300					\$ 116,300
26-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	\$ 483,909	E	ERF			483,909				\$ 483,909
26-03	Replacement	Replace sound system in Arena A&B	Replace sound system in Arena A&B	\$ 32,000	E	ERF					32,000		\$ 32,000
26-05	Replacement	HVAC equipment replacement	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts	\$ 203,000	B	Res			203,000				\$ 203,000
26-07	Replacement	Replace squash court floors	Replace squash court floors	\$ 30,000	B	Res			30,000				\$ 30,000
26-08	Renewal	Upgrade pool chlorination system	Upgrade/replace pool chlorination system	\$ 230,000	B	Res			230,000				\$ 230,000
27-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	\$ 260,400	E	ERF				260,400			\$ 260,400
27-02	Renewal	Panorama exterior painting	Panorama exterior painting	\$ 150,000	S	Res				150,000			\$ 150,000
27-03	Renewal	Panorama lower parking lot renewal	Panorama lower parking lot renewal	\$ 200,000	S	Res				200,000			\$ 200,000
27-04	Replacement	Resurface/line painting (outdoor) Tennis courts	Resurface/line painting (outdoor) Tennis courts due to end of life	\$ 40,000	S	Res						40,000	\$ 40,000
28-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	\$ 363,207	E	ERF					363,207		\$ 363,207
28-02	Renewal	Arena renovation	Arena changerooms, washrooms and support spaces enhancement design & renovation	\$ 3,385,000	B	Res		100,000		3,285,000			\$ 3,385,000
28-03	Renewal	Arena B rubber floor replacement	Arena B rubber floor replacement (part of 28-02)	\$ 110,000	B	Res				110,000			\$ 110,000
28-04	Replacement	Pool air handling unit	replace pool air handling unit due to end of life	\$ 250,000	B	Res					250,000		\$ 250,000
28-05	Replacement	Link building roof replacement	replace link building roof due to end of life	\$ 200,000	B	Res					200,000		\$ 200,000
28-06	Replacement	LCD Arena B screen (Hockeyville)	replace LCD screen in areana B (Hockeyville)	\$ 100,000	E	ERF					100,000		\$ 100,000
28-07	Replacement	Refinish indoor tennis surface	Refinish indoor tennis surface due to end of life	\$ 75,000	B	Res					75,000		\$ 75,000
28-08	Renewal	Dehumidifier Socks	Upgrade Dehumidifier Socks Pool	\$ 30,000	E	Res					30,000		\$ 30,000
29-01	Replacement	Equipment Replacement (pooled)	Annual replacement of equipment in pooled account	\$ 324,845	E	ERF						324,845	\$ 324,845
29-02	Replacement	Replace Ice Resurfacer #1	Olympia ice resurfacer (electric units replace 7 yrs)	\$ 220,000	E	ERF						220,000	\$ 220,000
29-03	Replacement	Replace Ice Resurfacer #2	Olympia ice resurfacer (electric units replace 7 yrs)	\$ 220,000	E	ERF						220,000	\$ 220,000.00
29-03	Replacement	Replace Passenger Bus	24 passenger bus (used) (2007 Model)	\$ 132,000	E	ERF						132,000	\$ 132,000.00
29-04	Replacement	Replace Autoscrubber	Autoscrubber - Ride on (old comp room)	\$ 30,000	E	ERF						30,000	\$ 30,000.00
29-05	Renewal	Arena A rubber floor replacement	Arena A rubber floor replacement	\$ 100,000	B	Res						100,000	\$ 100,000
29-06	Renewal	Arena A Concrete Pads	Replace concrete pads in Ice Resurfacer area in Arena A	\$ 50,000	B	Res						50,000	\$ 50,000
													\$ -
			Grand Total	\$ 18,237,602			\$ 100,730	\$ 8,348,063	\$ 1,056,909	\$ 4,105,400	\$ 1,050,207	\$ 1,416,845	\$ 15,977,424

Service: 1.44x Panorama Recreation

Project Number 17-08 **Capital Project Title** Arena concourse (lobby) roof **Capital Project Description** renew arena concourse (lobby) roof due to leakage
Project Rationale ***2020 Update*** Roof is at end of life. Project on hold due until energy recovery project is complete as dehumidification equipment will be relocated from this roof. ***2021 Update*** waiting on heat recovery project. ***2022 Update*** roof will be replaced once dehumidifier replacement is complete

Project Number 18-02 **Capital Project Title** Install Plant Maintenance SAP Program **Capital Project Description** Plant Maintenance SAP Program for PRC maintenance projects
Project Rationale SAP Plant Maintenance (PM) project focused on maintaining the already purchased, built and/or installed assets. Support departments' enhanced asset management activities to manage lifecycles and to plan and schedule maintenance activities as well as monitor job costs.***2018 Update*** update through David Hennigan. I.T. does not have the resources to initiate this project at this time. Will readdress as staffing availability and I.T. priorities change *** 2019 Update*** No change ***2020 Update*** No change ***2021 Update*** no change ***2024 Update*** preliminary project work began in 2023. expected to come online in 2025

Project Number 18-03 **Capital Project Title** DDC Replacement (direct digital controls) **Capital Project Description** Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware.
Project Rationale Installation of new software controls, additional wiring and upgrading of present DDC controllers and hardware. The present DDC system were installed in 1977. The software and hardware is nearing the end of its life cycle and requires upgrades to the software and controllers in order to fully automate the facilities. Integration will tie into the new Perfect Mind software which will ensure the two systems communicate, offering seamless bookings, control the HVAC, lighting and automated building controls. Houle Electric has provided a quote for this work. This will extend the automation controls for an additional 15 years. Budget includes contingency, hazmat, other unknown costs. ***2018 update*** project to initiate after energy recovery study and/or project construction. There are likely recommendations from the study to help guide the needs of the DDC system upgrade ***2019 Update*** waiting energy recover project approval. This project should directly follow energy recovery in 2021, If energy recovery project does not move forward project should happen in 2020 ***2020 Update*** heat recovery project approved combining funding for this project. Approval contingent on securing a minimum of \$700k in grant funding ***2021 Update*** waiting on decision on ICIP grant ***2024 Update*** to begin after energy recovery

Project Number 18-09 **Capital Project Title** Replace Pool change room HVAC Air handling Unit **Capital Project Description** Replace Pool room HVAC Air handling Unit due to end of life
Project Rationale Replace existing air handler unit installed in 2003 as it has received its end of life. This unit supplies tempered air to all pool change rooms. Quote from Island Temperature Controls has been received for replacement of existing unit. Budget includes contingency, hazmat and engineering support. ***2018 Update*** project likely to tie in to energy recovery project. On hold until study is complete. ***2019 Update*** awaiting energy recovery project approval. THis unit near end of life. IF energy recovery does not get approved this unit should be replaced immediately+***2024 Update*** to begin as part of energy recovery project

Service:

1.44x

Panorama Recreation

Project Number 19-15

Capital Project Title Heat Recovery Plant

Capital Project Description Construct heat recovery plant

Project Rationale Total Project Budget 2.8M. assumed 700k grant funded, dehumidifier replacement project (320k) and weight room HVAC (50k) all part of 2.453M. ***2020 Update*** project approved for \$2.4M contingent on \$700k grant funding. Also to utilize remaining funding from projects 17-04 and 18-09 ***2021 Update*** waiting on decision on ICIP grant ***2022 Update*** ICIP Unsuccessful, new energy recovery design without dehumidification will follow . ****2024 update***** project design has began in 2023. Completion expected in 2025

Project Number 22-02

Capital Project Title Replace Daktronic/Electronic Road Sign

Capital Project Description Replace Daktronic/Electronic Road Sign due to end of life

Project Rationale Replacement of existing Electric Road Signage due to end of life ***2024 Update*** Defer to 2025

Project Number 23-01

Capital Project Title LED Lighting - Arenas, Pool, GG, Parking lot & general facility

Capital Project Description Change lighting in all areas to LED (other than Tennis bldg)

Project Rationale ***2020 Update*** Pooled LED conversion projects from multiple years ***2021 Update*** project likely to start in 2022. ***2023 Update*** project in process 2022. *** 2024 Update*** project stalled due to staff capacity. Expected to start in 2024 with new Hydro account manager and incentives.*** Defer to 2025

Project Number 23-07

Capital Project Title Replace Chevrolet Passenger car

Capital Project Description Replace Chevrolet Passenger car due to end of life

Project Rationale end of lifecycle ***2019 update*** project moved to 2021, for electification ***2021 Update*** waiting on decision on level 2 charger grant ***2024 Update*** vehicle request form submitted in 2023 *** Waiting to see if vehicle received in 2024

Project Number 23-08

Capital Project Title Replace Utility trailer

Capital Project Description Replace Utility trailer due to end of life

Project Rationale end of lifecycle, lowered ramp access trailer required. ***2024 Update*** Deferred to 2025

Service: 1.44x Panorama Recreation			
Project Number	23-09	Capital Project Title	Replace Play in the Park Trailer
Capital Project Description	Replace Play in the Park Trailer due to end of life		
Project Rationale	end of lifecycle replacement. Consider larger trailer for equipment used ***2020 Update*** condition assemsment shows life still remains. Usage has reduced due to COVID19 ***2024 Update*** vehicle request form submitted in 2023 waiting to see if vehicle will be received in 2024		
Project Number	23-14	Capital Project Title	Arena changerooms & support spaces enahncements
Capital Project Description	design and consultant for arena changerooms and support spaces enhancements		
Project Rationale	design and cosultant for arena changeroom accessibilty upgrade ***2024 UPDATE** aligning project name to strat plan: design & consultant for arena changerooms and support spaces enhancements		
Project Number	23-16	Capital Project Title	Video Surveillance system
Capital Project Description	replace video Surveillance system at Panorama and Greenglade due to end of life		
Project Rationale	replace due to end of life cycle, upgrade of outdated technology		
Project Number	23-17	Capital Project Title	Centennial Park Multi-Sport Box
Capital Project Description	Covered sport box in Centennial Park, Central Saanich		
Project Rationale	Covered sport box in Centennial Park, Central Saanich, Project expected to be completed Q1 2025		
Project Number	24-01	Capital Project Title	Arena A&B insulation
Capital Project Description	Replace and install insulation Arena A&B ceiling and walls due to end of life		
Project Rationale	Replace and install insulation Arena A&B ceiling and walls due to end of lifecycle and Increase building efficiency		

Service: 1.44x Panorama Recreation			
Project Number	24-09	Capital Project Title	Preschool space enhancements
Capital Project Description	Preschool space enhancements		
Project Rationale	Natural pod furnishings, shelving, electrical upgrades, facet, blinds, educational materials, desk, storage and carpets. Door and window improvements to be done only if \$11,600 grant is successful		
Project Number	24-11	Capital Project Title	Truck (gas) (IBC)
Capital Project Description	truck for notice in motion new service area		
Project Rationale	Vehicle transportation required to support expended community service		
Project Number	24-12	Capital Project Title	Replace Ford F250 4x4
Capital Project Description	Replace Ford F250 4x4 due to end of life		
Project Rationale	replace due to end of life cycle, electric option expected by 2024		
Project Number	25-01	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Annual replacement of equipment in pooled account		
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle		
Project Number	25-04	Capital Project Title	Replace lap pool heater
Capital Project Description	Replacement of 2 gas boilers - pool		
Project Rationale	replace boilers for back up pool heat due to end of life cycle		

Service: 1.44x Panorama Recreation			
Project Number	25-05	Capital Project Title	Replacement of underwater lighting
Capital Project Description	Replacement of underwater lighting in pool		
Project Rationale	replace due to end of life cycle		
Project Number	25-06	Capital Project Title	Re-tile pool
Capital Project Description	Re-tile pool		
Project Rationale	replace pool tile liner due to end of life		
Project Number	25-07	Capital Project Title	Upgrade flooring in GG
Capital Project Description	Upgrade flooring throughout the facility classrooms and hallways		
Project Rationale	Upgrade flooring throughout the Greenglade facility classrooms and hallways		
Project Number	25-08	Capital Project Title	GG EV Vehicle Chargers
Capital Project Description	EV Vehicle Chargers - 2 stations for Public Use at Greenglade Community Centre		
Project Rationale	EV Vehicle Chargers - 2 stations for Public Use at Greenglade Community Centre - Funded 100% by grant - these will also provide overnight charging for CRD vehicles		
Project Number	25-09	Capital Project Title	GG HVAC Upgrade
Capital Project Description	GG HVAC replacement design & consult		
Project Rationale	GG HVAC replacement design & consult - update old systems put in by school district on that building		

Service: 1.44x Panorama Recreation			
Project Number	25-10	Capital Project Title	Boardroom IT upgrade
Capital Project Description	Boardroom IT upgrade		
Project Rationale	Upgrade the technology in our boardrooms to improve functionality of hybrid meetings and recording		
Project Number	25-11	Capital Project Title	Leisure/swirl pool filters
Capital Project Description	leisure/swirl pool filters x5 (includes installation)		
Project Rationale	Leisure/swirl pool filters x5 (includes installation) due to end of life		
Project Number	25-12	Capital Project Title	PRC main boiler storage tanks
Capital Project Description	PRC main boiler storage tanks		
Project Rationale	Replace PRC main boiler storage tanks due to end of life		
Project Number	25-13	Capital Project Title	Zeolite Filter and laterals - Leisure Pool
Capital Project Description	Zeolite Filter and laterals - Leisure Pool		
Project Rationale	Zeolite Filter and laterals - Leisure Pool replacement of equipment due to end of life cycle		
Project Number	25-14	Capital Project Title	Leisure Pool Filter Room Floor
Capital Project Description	Leisure Pool Filter Room Floor		
Project Rationale	Leisure Pool Filter Room Floor rebuild. Floor issues discovered during 2024 annual shut down must be completed with extended shutdown in 2025. Project could take as long as 2 months.		

Service: 1.44x Panorama Recreation			
Project Number	25-15	Capital Project Title	Outdoor tennis court wooden stairs
Capital Project Description	Outdoor tennis court wooden stairs upgrade		
Project Rationale	Outdoor tennis court wooden stairs upgrade due to end of life		
Project Number	25-16	Capital Project Title	WIFI upgrades PRC Centre
Capital Project Description	WIFI upgrades throughout the PRC complex		
Project Rationale	WIFI upgrades throughout the PRC complex to cover dead-zone areas and instability of service		
Project Number	25-17	Capital Project Title	Ice Plant Upgrades
Capital Project Description	Ice Plant upgrades (inc Software Upgrade)		
Project Rationale	Ice Plant upgrades (inc Software Upgrade) - system updating required		
Project Number	25-18	Capital Project Title	Hearing Loops at GG & PRC
Capital Project Description	Hearing Loops at GG & PRC		
Project Rationale	Increase accessible for the hearing impaired with installation of an Assistive Listening System, Window Intercom system and Induction Loop Amplifier		
Project Number	25-19	Capital Project Title	Admin Equipment Replacement (pooled)
Capital Project Description	Annual replacement of admin equipment in pooled account		
Project Rationale	Annual replacement of admin equipment in pooled account due to end of life cycle		

Service: 1.44x Panorama Recreation			
Project Number	26-01	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Annual replacement of equipment in pooled account		
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle		
Project Number	26-03	Capital Project Title	Replace sound system in Arena A&B
Capital Project Description	Replace sound system in Arena A&B		
Project Rationale	replace due to end of life cycle		
Project Number	26-05	Capital Project Title	HVAC equipment replacement
Capital Project Description	HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts		
Project Rationale	replacement due to end of life cycle		
Project Number	26-07	Capital Project Title	Replace squash court floors
Capital Project Description	Replace squash court floors		
Project Rationale	refinish squash court floor due to end of life		
Project Number	26-08	Capital Project Title	Upgrade pool chlorination system
Capital Project Description	Upgrade/replace pool chlorination system		
Project Rationale	Upgrade/replace pool chlorination system to new more efficient salt water chlorination system. Parts for old system becoming cost prohibitive.		

Service: 1.44x Panorama Recreation			
Project Number	27-01	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Annual replacement of equipment in pooled account		
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle		
Project Number	27-02	Capital Project Title	Panorama exterior painting
Capital Project Description	Panorama exterior painting		
Project Rationale	renew exterior painting at Panrorama due to end of lifecycle		
Project Number	27-03	Capital Project Title	Panorama lower parking lot renewal
Capital Project Description	Panorama lower parking lot renewal		
Project Rationale	refinish lower parking lot due to end of lifecycle		
Project Number	27-04	Capital Project Title	Resurface/line painting (outdoor) Tennis courts
Capital Project Description	Resurface/line painting (outdoor) Tennis courts due to end of life		
Project Rationale	refinish and resurface outdoor tennis court surface and lines due to end of lifecycle		
Project Number	28-01	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Annual replacement of equipment in pooled account		
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle		

Service: 1.44x Panorama Recreation			
Project Number	28-02	Capital Project Title	Arena renovation
Capital Project Description	Arena changerooms, washrooms and support spaces enhancement design & renovation		
Project Rationale	Arena changerooms, washrooms, reception area and support spaces enhancement design & renovation - original design started in 2017 during Hockeyville but plan to continue deferred until later date and funding could be secured		
Project Number	28-03	Capital Project Title	Arena B rubber floor replacement
Capital Project Description	Arena B rubber floor replacement (part of 28-02)		
Project Rationale	to be completed with Arena changeroom and support spaces enhancements		
Project Number	28-04	Capital Project Title	Pool air handling unit
Capital Project Description	replace pool air handling unit due to end of life		
Project Rationale	replace pool air handling unit due to end of life		
Project Number	28-05	Capital Project Title	Link building roof replacement
Capital Project Description	replace link building roof due to end of life		
Project Rationale	replace link building roof due to end of life		
Project Number	28-06	Capital Project Title	LCD Arena B screen (Hockeyville)
Capital Project Description	replace LCD screen in areana B (Hockeyville)		
Project Rationale	IT recommended end of life		

Service: 1.44x Panorama Recreation			
Project Number	28-07	Capital Project Title	Refinish indoor tennis surface
Capital Project Description	Refinish indoor tennis surface due to end of life		
Project Rationale	Refinish indoor tennis surface due to end of life		
Project Number	28-08	Capital Project Title	Dehumidifer Socks
Capital Project Description	Upgrade Dehumidifer Socks Pool		
Project Rationale	Replace Dehumidifier socks at same time as Pool air handling unit replacement [28-04]		
Project Number	29-01	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Annual replacement of equipment in pooled account		
Project Rationale	Annual replacement of equipment in pooled account due to end of life cycle		
Project Number	29-02	Capital Project Title	Replace Ice Resurfacer #1
Capital Project Description	Olympia ice resurfacer (electric units replace 7 yrs)		
Project Rationale	End of Life replacement - last purchased in 2022		
Project Number	29-03	Capital Project Title	Replace Ice Resurfacer #2
Capital Project Description	Olympia ice resurfacer (electric units replace 7 yrs)		
Project Rationale	End of Life replacement - last purchased in 2022		

Service: 1.44x Panorama Recreation			
Project Number	29-04	Capital Project Title	Replace Autoscrubber
Capital Project Description	Autoscrubber - Ride on (old comp room)		
Project Rationale	End of Life replacement		
Project Number	29.05	Capital Project Title	Arena A rubber floor replacement
Capital Project Description	Arena A rubber floor replacement		
Project Rationale	Replace rubber flooring surface due to end of life		
Project Number	29-06	Capital Project Title	Arena A Concrete Pads
Capital Project Description	Replace concrete pads in Ice Resurfacer area in Arena A		
Project Rationale	Replace concrete pad in Arena A in ice resurfacer bay		

1.44X Panaroama Recreation
Asset and Reserve Summary Schedule
2025 - 2029 Financial Plan

Asset Profile

Saanich Peninsula Recreation

Assets held by the Panaroama Recreation service consist of pools, arenas, administration building, courts (request, squash and tennis) and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve	5,161,192	4,106,592	4,234,352	1,124,527	1,394,407	1,745,782
Equipment Replacement Fund	1,181,806	461,573	427,964	618,342	587,438	138,825
Total projected year end balance	6,342,998	4,568,165	4,662,316	1,742,869	1,981,845	1,884,607

1.44X Panorama Recreation
Capital Reserve Fund Schedule
2025 - 2029 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.44X Saanich Peninsula Recreation Service Capital Reserve Fund (Bylaw No. 3038)

1.44X Saanich Peninsula Recreation Service Capital Reserve Fund CASH FLOW

Capital Reserve Fund	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	4,495,163	5,161,192	4,106,592	4,234,352	1,124,527	1,394,407
Planned Capital Expenditure (Based on Capital Plan)	(302,000)	(1,942,600)	(573,000)	(3,845,000)	(555,000)	(490,000)
Transfer from Operating Budget*	768,029	688,000	700,760	735,175	824,880	841,375
Donations \$ other Sponsorships						
Interest Income**	200,000	200,000	-	-	-	-
Ending Balance \$	5,161,192	4,106,592	4,234,352	1,124,527	1,394,407	1,745,782

** 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.

**1.44X Panaroama Recreation
Equipment Replacement Fund Schedule (ERF)
2025 - 2029 Financial Plan**

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.44X Saanich Peninsula Recreation Service Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,151,387	1,181,806	461,573	427,964	618,342	587,438
Planned Purchase (Based on Capital Plan) Transfer to Capital Fund	(384,072)	(1,141,233)	(483,909)	(260,400)	(495,207)	(926,845)
Transfer from Operating Budget Equipment and Vehicle Disposal Proceeds Interest Income*	403,920 1,571 9,000	414,000 7,000	450,300	450,778	464,303	478,232
Ending Balance \$	1,181,806	461,573	427,964	618,342	587,438	138,825

* 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.

**1.44X Panorama Recreation
Operating Reserve Summary
2025 - 2029 Financial Plan**

Profile

Panorama Recreation

Established by Bylaw No. 4145 to 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.

Operating Reserve Schedule - FC 105302

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	428,520	454,924	464,924	464,924	412,139	412,139
Planned Purchase	-	-	-	(52,785)		-
Transfer from Ops Budget	8,404	-	-	-	-	-
Interest Income*	18,000	10,000				
Total projected year end balance	454,924	464,924	464,924	412,139	412,139	412,139

Assumptions/Background:

2026: 53K for 2026-2031 Panorama Recreation Strategic Planning Cost

* 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.



**REPORT TO REGIONAL PARKS COMMITTEE
MEETING OF WEDNESDAY, SEPTEMBER 25, 2024**

SUBJECT **Regional Parks Service – 2025 Operating and Capital Budget**

ISSUE SUMMARY

To provide an overview of the draft 2025 Regional Parks service budget, including 2024 year-end budget projections and budget highlights.

BACKGROUND

The Capital Regional District (CRD) has provided a service for the provision and maintenance of regional parks and regional trails since its incorporation in 1966. As of 2024, there are 33 regional parks and 4 regional trails in the system, comprising over 13,300 hectares of parkland, nearly 100 kms of regional trails and over 375 kms of trails within regional parks. Visitation to regional parks and regional trails has increased by 40% since 2014. In 2023, regional trails received over 3.9 million visits and regional parks received over 4.9 million visits.

Funding for the service is primarily through property tax requisition. In 2024, tax requisition funded \$17.98 million towards the total annual operating budget of \$19.68 million. The CRD Board has endorsed the appropriateness of the property tax requisition as the primary revenue source for operating costs and continues to seek ways to relieve affordability pressure for taxpayers.

Non-tax revenue provides a small portion of the funding stream for regional parks and trails. Non-tax revenue is generated through the fees and permit provisions. Other sources of non-tax revenue may include donations, facility rentals or lease agreements, bylaw infraction fines and external grant funding. In 2023, non-tax revenue comprised approximately 4% of the annual budget for regional parks and trails. Additionally, grant funding and partnerships enhance the overall budget but are dependent on available opportunities and successful applications.

The draft 2025 Regional Parks and Trails service budget has been prepared for consideration by the Regional Parks Committee. The Committee will make budget recommendations to the CRD Board through the Committee of the Whole on October 30, 2024. The draft 2025 budget reflects the operating costs of regional parks and trails. The budget summary is attached as Appendix A.

The operating budget will continue to be refined over the next few years:

- Regional Parks and Trails Strategic Plan 2022-2032 implementation costs will continue to be identified.
- Land acquisition debt servicing requirements will be refined.
- Maintenance management and asset management programs will provide more accurate information on regional trails operating and capital costs in anticipation of these active transportation corridors being managed through a regional transportation service.
- Regional trestle renewal and trails widening and lighting project implementation and debt servicing estimates will be refined.
- Equipment replacement funding to meet decarbonization priorities will be refined.

2024 Year End Financial Projections

There is an estimated one-time favourable variance of \$202,601 for Regional Parks 2024 operating budget. This variance will be moved to the Capital Reserve and Equipment Replacement Fund at year end. The net variance is primarily a result of:

- Reduced salary costs due to challenges filling vacant and new positions.
- Salary surplus offset by unfunded pressures related to vehicle fuel and maintenance costs, software licenses, legal fees, grit disposal and staff training.

Details can be found in Appendix A (page 4) under the 2024 Estimated Actual column.

Regarding 2024 capital expenditures as outlined in the CRD Board-approved 2024-2028 Capital Plan, a total of 26 projects were planned for 2024, with a total budget of \$13.6 million. It is estimated that \$0.79 million will be carried forward into 2025. Funding for the 2024 capital projects has been provided through a combination of debt, reserve, grant, equipment replacement and existing capital funds. Projects have focused on addressing the replacement needs of aging critical infrastructure and addressing increased service delivery requirements, including amenities for new park staff positions and expanding park land base. Major capital projects have included the construction of the Mayne Island Regional Trail, EV charge stations, the expansion of the Aylard Farm parking lot and Regional Trestle Renewals and Trail Widening and Lighting.

2025 Operating Budget

Regional Parks 2025 expenditures are \$21.2 million, which is a 7.88% increase over 2024. Expenditures are broken down by operating costs, capital/reserve transfers and debt servicing.

Operating Costs

Regional Parks 2025 operations budget is \$15.7 million, which is a 4.97% increase over the 2024 budget. The overall increase is split between core, ongoing and one-time expenditures.

The 2025 core operating budget for Regional Parks is \$15.5 million, which is a 4.01% increase over 2024. This reflects non-discretionary increases such as negotiated staff wages/salaries and corporate support services, as well as inflationary increases to maintain a consistent level of service year over year. Other budget realignment and adjustments have been made to better reflect historical trends and evolving services.

Ongoing and one-time items make up 0.96% of the overall budget and a 4.97% year-over-year increase in operating costs.

Details of the ongoing/one-time expenditures are as follows:

Ongoing:

- \$12,000 – ROGC property taxes

One-Time:

- \$10,812 – SharePoint migration costs
- \$60,000 – Species at Risk Program (grant funded)

Capital/Reserve Transfers

Total capital/reserve transfers are \$4.23 million in 2025, which is an 18.11% increase over 2024.

Direct capital funding in 2025 is \$0.28 million. This is a direct transfer into the Capital Fund to support small annual infrastructure maintenance projects. The total transfers to reserves consist of transfers to the Operating Reserve Fund, Equipment Replacement Fund (ERF) and Capital Reserve Fund. The 2025 transfer to reserve budgets is \$3.9 million. The increase over the 2024 transfers includes ongoing and one-time supplementary amounts.

Ongoing and one-time items make up 11.87% of the total 18.11% increase in the transfer to capital/reserve funds.

Ongoing:

- \$175,000 – Increase to annual ERF transfer to support decarbonization of vehicle and equipment fleet. Additional increases have been planned in future years to support full fleet decarbonization.

One-time:

- \$250,000 – Transfer to Capital Reserve Fund for critical infrastructure upgrades at the Royal Oak property.

Debt Servicing

Total debt charges are \$1.33 million in 2025, which is a 13.78% increase over 2024. Current debt servicing costs relate to borrowing under *Loan Authorization Bylaw No. 4142* for funding to complete the E&N Rail Trail – Humpback Connector. The authorized \$6.1 million in borrowing was issued under four separate loan issues, which are all set to expire between April 2031 and April 2033. Annual interest and principal payments under this bylaw are \$0.57 million. The total 2025 budgeted debt servicing costs include the above-mentioned interest and principal payments, as well as an additional \$0.58 million of debt servicing costs associated with *Loan Authorization Bylaw No. 4506* for land acquisition and \$0.18 million of debt servicing costs associated with *Loan Authorization Bylaw No. 4588* for funding the Regional Trestle Renewal, Trails Widening and Lighting Project.

Table 1: 2025 Year over Year Budget Comparison

Expenditure Type	2024 Financial Plan	2025 Financial Plan	Change	% Change
Operating	14,937,478	15,680,300	742,822	4.97%
Transfer to Capital/Reserves	3,581,231	4,229,641	648,410	18.11%
Debt Servicing	1,165,637	1,326,257	160,620	13.78%
Total	\$ 19,684,346	\$ 21,236,198	\$ 1,551,852	7.88%

Details can be found in Appendix A – Operating Budget

2025 Capital Budget

The estimated replacement value for all built infrastructure in regional parks and regional trails over the current lifespan is estimated at \$120,000,000 (2023 valuations). Regional trails infrastructure comprises over 33% of this total (approximately \$40 million), while the replacement value of dam infrastructure represents approximately 45% of the total replacement value for

regional parks. These estimates were based on estimated condition assessments, appraisals and valuation of existing built assets. It is important to note that inflation, along with the fluctuating costs and availability of materials, will continue to impact the estimated replacement value of built infrastructure in the coming years.

The capital budget for the 2025–2029 period is set at \$89M. This budget primarily focuses on the Regional Trestle Renewal, Trails Widening, and Lighting Project, as well as potential land acquisitions. The breakdown of capital program expenditures is as follows:

- Regional Trails Trestles and Surfaces Projects - \$57M
- Potential Land Acquisition - \$10M
- Regional Parks - \$7M
- Dam Projects - \$5M
- Vehicle and Equipment Replacement - \$6M
- HQ/Service Yard Improvements - \$4M

The capital budget for 2025 is \$16.7M, which includes a preliminary amount of \$0.79 million carried forward from 2024. The focus for 2025 is on meeting dam safety regulatory requirements and addressing the replacement needs of aging infrastructure. Key projects include repairs to the E&N and Galloping Goose regional trail bridges, replacement to the Sitting Lady Falls footbridge at Witty’s Lagoon Regional Park, upgrading electrical capacity and HVAC systems at the Mill Hill worksite and undertaking shoreline restoration efforts at Coles Bay to improve service delivery and meet future demand.

Table 2: 2025 Capital Expenditures

Expenditure Type	2025	% of Total
Buildings	600,000	3.6%
Equipment	88,400	0.5%
Land	2,000,000	12.0%
Engineered Structures	12,665,000	76.0%
Vehicles	1,310,000	7.9%
Total	\$ 16,663,400	100%

Capital Funding

There are two primary elements to the capital program funding. These are reserve funds established through annual operating contributions and debt servicing costs associated with long-term capital infrastructure and land acquisition financing. The 2025 capital program is funded by \$9.7 million in new debt, \$5.7 million in reserve funds (ERF and Capital Reserve), \$0.5 million in grants and \$0.79 million of capital funds on hand, carried forward from 2024.

Table 3: 2025 Capital Funding

Source of Funds	2025	% of Total
Capital Funds on Hand	786,000	4.7%
Debenture Debt (New Debt Only)	9,650,000	57.9%
Equipment Replacement Fund	1,398,400	8.4%
Grants	500,000	3.0%
Reserve Fund	4,329,000	26.0%
Total	\$ 16,663,400	100%

Appendix A (pages 13-15) provides a detailed breakdown of the capital expenditures and source of funds.

Reserve Funding

There are currently five reserve funds established by bylaw for this service. Reserves serve a multitude of purposes, including stabilizing revenue requirements and funding capital renewal and replacement.

The five reserve funds are:

1. Legacy Reserve – *Bylaw No. 4103*
2. Operating Reserve – *Bylaw No. 4145*
3. Equipment Replacement Reserve – *Bylaw No. 945*
4. Capital Reserve – *Bylaw No. 2313* (includes Land Acquisition Levy and Infrastructure)
5. Land Acquisition Reserve – *Bylaw No. 1831*

The Legacy Reserve fund was established by *Bylaw No. 4103* for money received for specific purposes through bequests, charitable donations or otherwise given.

The Operating Reserve fund was established by *Bylaw No. 4145* to 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. Currently, transfers to the Operating Reserve fund are being used for cyclical expenditures such as visitor surveys and mountain bike trail assessments.

The Equipment Replacement Reserve fund was established by *Bylaw No. 945* to enable CRD services to set aside operating funds to cover the replacement costs of vehicles, machinery and equipment. The 2025 ERF contributions are set at \$0.73 million, which is an increase of \$0.3 million over the 2024 annual transfer. This increase is required to maintain the level of funding needed to replace critical vehicles and equipment, as scheduled, as well as support decarbonization of the fleet. The portion of the increase related to decarbonization is \$0.175275 million.

The Capital Reserve fund was established by *Bylaw No. 2313* for the purpose of setting aside funds to cover expenditures required for new capital infrastructure and for the renewal or replacement of existing infrastructure. The 2025 Capital Reserve contributions are set at \$3.2 million, which is an increase of \$0.33 million over 2024. Of this increase, \$0.25 million is a one-time transfer for upgrades to critical infrastructure at the Royal Oak property. Planned 2025 capital expenditures funded by this reserve total \$4.33 million. The annual transfers currently do not meet the funding requirements needed to maintain and replace the aging infrastructure held by Regional Parks. The Capital Reserve fund balance includes \$1.5 million of restricted funds

relating to the Land Acquisition Levy.

The Land Acquisition Reserve fund was established by *Bylaw No. 1831*. It is a statutorily required reserve fund where funds received from the sale of designated park land is placed until it can be used for the purpose of purchasing land for regional park purposes.

Details of reserve fund balances and planned expenditures can be found in Appendix A (pages 29-36).

2025 Budget Context

The following tables provide a more detailed breakdown of the total 2025 Regional Parks operating expenditures and revenues. Salaries and wages make up most of the annual operating budget, coming in at approximately 47% of the total 2025 operating expenditures. Other key drivers are internal allocations for corporate services, consultant/contract for services, reserve transfers and debt servicing. Requisition is the main revenue source for Regional Parks, funding approximately 91.4% of the total operating costs.

The totals are also summarized in Appendix A (page 4), along with the 2024 year-end estimated actuals and the 2026-2029 future projections.

Table 4: 2025 Operating Expenditures

Operating Budget Component	2025	% of Total
Salaries and Wages	10,022,995	47.2%
Internal Allocations	1,657,009	7.8%
Insurance Costs	91,460	0.4%
Consultant and Contract for Services	1,120,616	5.3%
Vehicles and Equipment	664,310	3.1%
Park Maintenance and Repairs	546,416	2.6%
Utilities and Disposal Costs	241,553	1.1%
Operating Supplies	592,614	2.8%
Legal/Licenses/Survey Costs	66,743	0.3%
Telecommunications and Training	182,275	0.9%
Operating Cost - Other	494,309	2.3%
Capital/ Reserve Transfers	4,229,641	19.9%
Debt Servicing	1,326,257	6.2%
Total	\$ 21,236,198	100%

Table 5: 2025 Revenue

Operating Budget Component	2025	% of Total
Internal Recoveries	77,539	0.4%
Parking Fees	277,050	1.3%
Camping Fees	236,900	1.1%
Permits/Interpretive Programs	57,900	0.3%
Rental Fees	106,090	0.5%
Mt McDonald Tower License Fees	157,616	0.7%
Interest/Other Fees	127,350	0.6%
PILT/GILT	778,747	3.7%
Municipal Requisition	19,417,006	91.4%
Total	\$ 21,236,198	100%

Requisition

The 2025 requisition is \$19.4 million, which is an 8.0% increase over 2024. Increases to the core budget account for 2.56% of the overall increase while ongoing and one-time items account for 5.44%.

ALTERNATIVES

Alternative 1

The Regional Parks Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, Operating & Capital Budget – Regional Parks Service be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Alternative 2

The Regional Parks Committee recommends the Committee of the Whole recommends to the Capital Regional District Board:

That Appendix A, Operating & Capital Budget – Regional Parks Service be approved as amended and form the basis of the Final 2025-2029 Financial Plan.

IMPLICATIONS

Financial Implications

The CRD's Regional Parks Division's financial plan seeks to meet the service demands of a parks and trails system that is growing in size, use and complexity.

Key drivers of proposed budget increases include inflation, non-discretionary salary and wage increases, decarbonization of fleet and equipment, securement of new parklands, and debt servicing for land acquisitions and major capital investments such as the Trestle Renewal and Trails Widening and Lighting Project.

The Trestle Renewal and Trails Widening and Lighting project has been included in the five-year capital plan and the debt servicing costs have been included in the five-year operating budget. The 2025 debt servicing for the project is estimated at \$180,000.

An ongoing increase of \$175,000 to the Equipment Replacement Fund is proposed to offset the increased costs to purchase electric vehicles and equipment, in support of the CRD's decarbonization efforts. The initial capital costs associated with an electrified fleet should be offset in future years by a reduction in annual fuel consumption costs.

A one-time transfer to the Capital Reserves Fund of \$250,000 is proposed to support critical infrastructure upgrades identified on the Royal Oak Golf Course property.

First Nations Implications

CRD staff will continue to work closely with all First Nations whose areas of interest overlap with regional parks and trails in implementing the Regional Parks and Trails Strategic Plan 2022-2032.

The Regional Parks and Trails Strategic Plan 2022–2032 focuses on strengthening government-to-government relationships and understanding between the CRD and First Nations in the region.

Through the latter half of 2022, engagement on the Interim Strategic Plan took place with First Nations in the region. The CRD is committed to maintaining an open dialogue with First Nations to confirm that Indigenous cultural values and cultural uses are respected and that the priorities and actions remain relevant and meaningful.

Alignment with Board & Corporate Priorities

The 2023-2026 CRD Corporate Plan highlights the initiatives the CRD needs to deliver over the Board's four-year term to address the region's most important needs. The Corporate Plan identifies a number of initiatives under various priorities that fall under the Regional Parks and Trails mandate. In addition to these initiatives, other Board-approved plans such as the Regional Parks and Trails Strategic Plan 2022-2023 provide additional direction for the Operating and Capital budget.

CONCLUSION

The draft 2025 Regional Parks Service budget has been prepared for consideration by the Regional Parks Committee. The Committee will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole. The draft 2025 budget reflects the acceleration of the Regional Trails Widening and Lighting Project and associated critical asset replacement project with the project funds being secured by way of debt. The budget will continue to be refined over the next two to three years as staff continue to develop partnerships, pursue grant opportunities and explore options to generate non-tax revenue to reduce loan and debt servicing amounts.

RECOMMENDATION

The Regional Parks Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, Operating & Capital Budget – Regional Parks Service be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Submitted by:	Mike MacIntyre, Senior Manager, Regional Parks
Concurrence	Russ Smith, Acting General Manager, Parks, Recreation & Environmental Services
Concurrence	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT:

Appendix A: Capital Regional District 2025 Budget – Regional Parks

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Regional Parks

REGIONAL PARKS COMMITTEE REVIEW

Service: **1.280 Regional Parks**

Committee: Regional Parks Committee & Transportation Committee

DEFINITION:

To establish an extended service of Regional Parks for all of the Regional District for the purpose of operating Regional Parks.
Bylaw No. 1749 (November 1989); Amended Bylaw No. 2419 (October 1996).

Land Acquisition Fund: 2000 to 2009 Requisition increase equates to \$10 per average household each year.
 2010 increased requisition equates to \$12 per average household.
 2011-2014 increased requisition further \$2 per average household in each year.
 2015-2019 requisition equates to \$20 per average household in each year.
 2020 requisition equates to \$20 per average household in each year.
 2021-2025 increased requisition further \$1 per average household in each year

SERVICE DESCRIPTION:

This is a service to administer and coordinate the provision of regional parks and trails systems for residents and visitors to the Capital Region. Services include planning and developing strategies for growth and protection of parks and trails, project management of capital facilities, environmental interpretation, conservation, education, security and parks operations of all regional parks and trails. The land acquisition fund acquires regionally significant natural areas to achieve the vision for future regional parks and trails systems. Land acquisition contributes to environmental, social and economic regional sustainability.

PARTICIPATION:

All member municipalities and electoral areas participate.

MAXIMUM LEVY:

Based on converted hospital assessed values for land and improvements.

CAPITAL BORROWING:

Authorized: Bylaw.4142 - Construction of E&N Trail Phase 3&4	\$ 6,100,000
Borrowed:	\$ (6,100,000)
Remaining	<u>\$ -</u>
Authorized: Bylaw.4506 - Acquiring Land for Regional Parks	\$ 25,000,000
Borrowed:	\$ -
Remaining	<u>\$ 25,000,000</u>

Change in Budget 2024 to 2025 Service: 1.280 Regional Parks		Total Expenditure	Comments
2024 Budget		19,684,346	
Change in Salaries:			
	Base salary and benefit change	382,568	Inclusive of estimated collective agreement changes
	Step increase/paygrade change	64,380	
	Total Change in Salaries	446,948	
Other Changes:			
	Standard Overhead Allocation	17,669	Increase in 2024 operating costs
	Human Resources Allocation	15,266	Increase in 2024 salary budget; corporate safety resourcing
	Insurance costs	22,650	Recognize growing insurance premiums
	Debt Servicing	160,000	New debt related to LAF and Trail renewal
	Vehicle and Equipment	101,985	Increase in vehicle useage and operating costs
	Capital Reserve Transfer	334,523	One time \$250,000 transfer for Royal Oak and required growth. Increase transfers to support (1) additional equipment \$15,000, (2) Fleet decarbonization \$275,000, and (3) general inflation \$18,487.
	Equipment Reserve Transfer	308,487	
	Other Costs	144,324	
	Total Other Changes	1,104,904	
2025 Budget		21,236,198	
Summary of % Expense Increase			
	2025 Base salary and benefit change	1.9%	
	Debt servicing	0.8%	
	Capital Reserve transfer	1.7%	
	Equipment Reserve transfer	1.6%	
	Balance of increase	1.9%	
	% expense increase from 2024:	7.9%	
	% Requisition increase from 2024 (if applicable):	8.00%	Requisition funding is 91.4% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estmiated one-time favourable variance of \$202,601(1%) due mainly to hiring challenges of vacant positions. This variance will be moved to Equipment Replacement and Capital Reserves, which have an expected year end balance of \$1,328,055 and \$7,479,010 respectively before this transfer.

REGIONAL PARKS SUMMARY			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Salaries and Wages	9,576,047	9,226,056	10,022,995	-	-	10,022,995	10,340,383	10,630,625	10,928,944	11,235,563
Internal Allocations	1,599,065	1,596,065	1,646,197	-	10,812	1,657,009	1,734,794	1,785,817	1,822,685	1,861,373
Insurance Cost	68,810	68,810	91,460	-	-	91,460	100,606	110,667	121,734	133,908
Consultant and Contract for Services	1,286,578	1,214,655	1,120,616	-	-	1,120,616	1,175,028	1,178,129	1,221,690	1,225,726
Vehicles and Equipment	562,325	642,526	664,310	-	-	664,310	677,596	691,149	704,970	719,070
Parks Maintenance and Repairs	571,558	586,704	485,416	61,000	-	546,416	557,344	568,491	579,861	591,459
Utilities & Disposal Costs	202,698	241,240	241,553	-	-	241,553	246,384	251,312	256,337	261,465
Operating Supplies	483,749	670,175	532,614	-	60,000	592,614	543,269	554,131	565,214	576,518
Legal/Licences/Surveys Cost	57,650	76,150	66,743	-	-	66,743	68,078	69,439	70,827	72,246
Telecommunications&Training	173,659	177,553	182,275	-	-	182,275	185,920	189,639	193,433	197,299
Operating Cost - Other	355,339	352,865	482,309	12,000	-	494,309	499,195	509,180	524,363	529,751
TOTAL OPERATING COSTS	14,937,478	14,852,799	15,536,488	73,000	70,812	15,680,300	16,128,597	16,538,579	16,990,058	17,404,378
*Percentage increase over prior year		-0.6%	4.01%			4.97%	2.86%	2.5%	2.7%	2.4%
<u>CAPITAL / TRANSFER RESERVES</u>										
Transfer to Operating Reserve Fund	15,000	15,000	15,000	-	-	15,000	15,040	15,081	15,122	15,165
Transfer to Capital Fund	270,000	270,000	275,400	-	-	275,400	280,908	286,526	292,257	298,102
Land Acquisition Levy	-	-	-	-	-	-	-	-	-	-
Transfer to ERF Reserve	424,343	524,343	557,830	175,000	-	732,830	801,987	871,366	940,974	1,010,813
Transfer to Capital Reserve Fund	2,871,888	2,974,489	2,956,411	-	250,000	3,206,411	3,264,639	3,074,032	3,134,613	3,196,405
TOTAL CAPITAL / RESERVE TRANSFER	3,581,231	3,783,832	3,804,641	175,000	250,000	4,229,641	4,362,574	4,247,005	4,382,966	4,520,485
*Percentage increase over prior year		5.7%	6.24%			18.11%	3.14%	-2.6%	3.2%	3.1%
*Percentage increase over prior year Ops and Cap			4.44%			7.51%	2.92%	1.4%	2.8%	2.6%
LAF Debt	575,000	575,000	265,000	310,000	-	575,000	700,000	910,000	1,120,000	1,330,000
Trail Widening Debt	20,000	20,000	20,000	160,000	-	180,000	770,000	1,660,000	2,610,000	3,560,000
Infrastructure Debt	570,637	570,637	571,257	-	-	571,257	571,257	571,257	571,257	571,257
Debt Charges	1,165,637	1,165,637	856,257	470,000	-	1,326,257	2,041,257	3,141,257	4,301,257	5,461,257
TOTAL COSTS	19,684,346	19,802,268	20,197,386	718,000	320,812	21,236,198	22,532,428	23,926,841	25,674,281	27,386,120
*Percentage increase over prior year			2.61%			7.88%	6.10%	6.2%	7.3%	6.7%
Internal Recoveries	(76,018)	(76,018)	(77,539)	-	-	(77,539)	(79,090)	(80,672)	(82,285)	(83,931)
OPERATING LESS RECOVERIES	19,608,328	19,726,250	20,119,847	718,000	320,812	21,158,659	22,453,338	23,846,169	25,591,996	27,302,189
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from Prior to Current year	-	-	-		-	-	-	-	-	-
Fee Income	(744,091)	(752,013)	(796,816)	-	-	(796,816)	(811,203)	(825,650)	(842,121)	(858,923)
Rental Income	(107,000)	(103,000)	(106,090)	-	-	(106,090)	(108,212)	(110,376)	(112,584)	(114,835)
Transfer from Operating Reserve Fund	-	-	-	-	-	-	(20,000)	-	(20,000)	-
Payments - In Lieu of Taxes	(778,747)	(778,747)	(778,747)	-	-	(778,747)	(794,323)	(810,208)	(826,413)	(842,941)
Grants - Other	-	(114,000)	-	-	(60,000)	(60,000)	-	-	-	-
TOTAL REVENUE	(1,629,838)	(1,747,760)	(1,681,653)	-	(60,000)	(1,741,653)	(1,733,738)	(1,746,234)	(1,801,118)	(1,816,699)
REQUISITION	(17,978,490)	(17,978,490)	(18,438,194)	(718,000)	(260,812)	(19,417,006)	(20,719,600)	(22,099,935)	(23,790,878)	(25,485,490)
*Percentage increase over prior year requisition			2.56%			8.00%	6.71%	6.66%	7.65%	7.12%
PARTICIPANTS: Regional. AUTHORIZED POSITIONS:	77.0	77.0	77.0	6.4	0.0	83.4	83.4	83.4	83.4	83.4

REGIONAL PARKS - 2025 BUDGET

REGIONAL PARKS SUMMARY	
MISSION:	Operate and manage a connected system of regional parks for public enjoyment; Foster stewardship of biodiversity by learning from and working with science and long-term land stewards and by connecting people to nature; Operate and manage a regional trail network for active transportation and recreation; Foster reconciliation by collaborating with First Nations in the operation and management of regional parks and regional trails through the establishment of traditional use agreements; Be fiscally responsible and accountable in decision-making.

FINANCIAL SUMMARY:	2024		2025		2025		2025		2026		2027		2028		2029	
	BOARD	BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOATL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL	TOTAL
Headquarters and Admin Services		1,824,845	1,851,694	1,932,358	-	10,812	1,943,170	2,037,427	2,106,511	2,162,714	2,222,124					
Visitor Experience & Stewardship		3,225,155	3,403,415	3,362,107	61,000	60,000	3,483,107	3,575,366	3,648,149	3,768,379	3,841,126					
Planning & Facility Development		2,718,519	2,360,815	2,737,314	-	-	2,737,314	2,806,132	2,876,709	2,949,093	3,023,327					
Parks Operations North		1,119,624	1,128,693	1,117,813	138,661	-	1,256,474	1,290,153	1,324,737	1,360,252	1,396,724					
Parks Operations West		977,516	946,442	913,678	138,661	-	1,052,339	1,081,156	1,110,760	1,141,172	1,172,416					
Parks Operations Central		988,985	999,985	1,026,933	138,661	-	1,165,594	1,197,457	1,230,191	1,263,819	1,298,364					
Parks Operations South		856,392	865,092	877,396	138,661	-	1,016,057	1,044,065	1,072,842	1,102,410	1,132,790					
Parks Operations Administration		2,030,549	1,992,642	2,300,433	(542,644)	-	2,312,150	1,798,434	1,840,037	1,882,626	1,926,227					
HQ Maintenance and Equipment		1,052,119	1,163,181	1,118,607	-	-	1,118,607	1,144,978	1,171,984	1,199,640	1,227,967					
Mount McDonald		121,274	121,274	126,434	-	-	126,434	129,386	131,975	134,615	137,307					
TOTAL OPERATING COST		14,914,978	14,833,233	15,513,073	73,000	70,812	15,656,885	16,104,554	16,513,895	16,964,720	17,378,372					
Percentage change over prior year				4.01%			4.97%	2.86%	2.54%	2.73%	2.44%					
Land Acquisition Levy					-	-										
Land Acquisition (planning costs)		30,500	27,566	31,415	-	-	31,415	32,043	32,684	33,338	34,006					
Transfer to Operating Reserves Fund		7,000	7,000	7,000	-	-	7,000	7,040	7,081	7,122	7,165					
Transfer to ERF and Capital		3,566,231	3,768,832	3,789,641	175,000	250,000	4,214,641	4,347,534	4,231,924	4,367,844	4,505,320					
Debt Servicing Cost LAF		575,000	575,000	265,000	310,000	-	575,000	700,000	910,000	1,120,000	1,330,000					
Debt Servicing Trail Widening		20,000	20,000	20,000	160,000	-	180,000	770,000	1,660,000	2,610,000	3,560,000					
Debt Servicing Infrastructure		570,637	570,637	571,257	-	-	571,257	571,257	571,257	571,257	571,257					
TOTAL LAND, RESERVE AND DEBT		4,769,368	4,969,035	4,684,313	645,000	250,000	5,579,313	6,427,874	7,412,946	8,709,561	10,007,748					
Percentage change over prior year				-1.78%			16.98%	15.21%	15.33%	17.49%	14.91%					
Surplus C/F																
Internal Recoveries		(76,018)	(76,018)	(77,539)	-	-	(77,539)	(79,090)	(80,672)	(82,285)	(83,931)					
Transfer from Operating Reserve					-	-		(20,000)		(20,000)						
Fee Income		(744,091)	(752,013)	(796,816)	-	-	(796,816)	(811,203)	(825,650)	(842,121)	(858,923)					
Rental Income		(107,000)	(103,000)	(106,090)	-	-	(106,090)	(108,212)	(110,376)	(112,584)	(114,835)					
Other Grants			(114,000)		-	(60,000.00)	(60,000)									
Payments - In Lieu of Taxes		(778,747)	(778,747)	(778,747)	-	-	(778,747)	(794,323)	(810,208)	(826,413)	(842,941)					
TOTAL REVENUE		(1,705,856)	(1,823,778)	(1,759,192)		(60,000)	(1,819,192)	(1,812,828)	(1,826,906)	(1,883,403)	(1,900,630)					
TOTAL REQUISITION		(17,978,490)	(17,978,490)	(18,438,194)	(718,000)	(260,812)	(19,417,006)	(20,719,600)	(22,099,935)	(23,790,878)	(25,485,490)					
Percentage change over prior year requisition				2.56%			8.00%	6.71%	6.66%	7.65%	7.12%					
Participants: All municipalities and electoral areas																
AUTHORIZED POSITIONS:																
Salaried		77.00	77.00	77.00	6.40	-	83.40	83.40	83.40	83.40	83.40					

REGIONAL PARKS - 2025 BUDGET

PROGRAM: HEADQUARTERS AND ADMINISTRATIVE SERVICES											
DESCRIPTION:		Headquarters and Administrative Services provide management leadership, general division coordination, administrative and financial support services to Regional Parks.									
FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029	
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total	
Salaries & Wages	428,440	418,137	430,288	-	-	430,288	442,750	455,566	468,746	482,301	
Other Operating Expenditures	1,396,405	1,433,557	1,502,070	-	10,812	1,512,882	1,594,677	1,650,945	1,693,968	1,739,823	
TOTAL EXPENDITURES	1,824,845	1,851,694	1,932,358	-	10,812	1,943,170	2,037,427	2,106,511	2,162,714	2,222,124	
Internal Recoveries	(23,030)	(23,030)	(23,491)	-	-	(23,491)	(23,961)	(24,440)	(24,929)	(25,427)	
TOTAL REVENUE	(23,030)	(23,030)	(23,491)	-	-	(23,491)	(23,961)	(24,440)	(24,929)	(25,427)	
Requisition	(1,801,815)	(1,828,664)	(1,908,867)	-	(10,812)	(1,919,679)	(2,013,466)	(2,082,071)	(2,137,785)	(2,196,697)	
Percentage Change			5.94%			6.54%	4.89%	3.41%	2.68%	2.76%	

PROGRAM: LAND ACQUISITION											
FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029	
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total	
Capital				-	-						
Debt Servicing LAF	575,000	575,000	265,000	310,000	-	575,000	700,000	910,000	1,120,000	1,330,000	
Salaries & Wages				-	-						
Other Operating Expenditures	30,500	27,566	31,415	-	-	31,415	32,043	32,684	33,338	34,006	
TOTAL EXPENDITURES	605,500	602,566	296,415	310,000	-	606,415	732,043	942,684	1,153,338	1,364,006	
Other Revenue											
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-	
Requisition	(605,500)	(602,566)	(296,415)	(310,000)	-	(606,415)	(732,043)	(942,684)	(1,153,338)	(1,364,006)	
Percentage Change			-51.05%			0.15%	20.72%	28.77%	22.35%	18.27%	

REGIONAL PARKS - 2025 BUDGET

PROGRAM: TRANSFER TO RESERVES AND DEBT SERVICING										
FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Debt Servicing Trail Widening	20,000	20,000	20,000	160,000	-	180,000	770,000	1,660,000	2,610,000	3,560,000
Debt Servicing Infrastructure	570,637	570,637	571,257	-	-	571,257	571,257	571,257	571,257	571,257
Transfer to Capital Reserve Fund	2,571,789	2,571,789	2,648,943	-	-	2,648,943	2,701,922	2,755,960	2,811,079	2,867,301
Total Expenditures	3,162,426	3,162,426	3,240,200	160,000	-	3,400,200	4,043,179	4,987,217	5,992,336	6,998,558
REVENUE										
Transfer from Operating Reserve				-	-					
MFA Debt Reserve Fund Earning	(1,430)	(1,430)	(2,050)	-	-	(2,050)	(2,050)	(2,050)	(2,050)	(2,050)
Requisition	(3,160,996)	(3,160,996)	(3,238,150)	(160,000)		(3,398,150)	(4,041,129)	(4,985,167)	(5,990,286)	(6,996,508)
Percentage Change			2.44%			7.50%	18.92%	23.36%	20.16%	16.80%

Participants: All municipalities and electoral areas

REGIONAL PARKS - 2025 BUDGET

PROGRAM: VISITOR EXPERIENCE & STEWARDSHIP											
DESCRIPTION:		Develops, coordinates and delivers strategic communications to inform, promote and educate visitors about regional parks and trails, and to provide internal communications support to the CRD board, committees and staff. Oversees compliance and enforcement throughout the park system. Provides a variety of educational experiences and opportunities for visitors to learn about regional parks and trails, park values and issues, and conservation.									
FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029	
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total	
Salaries & Wages	2,596,385	2,589,364	2,717,658	-	-	2,717,658	2,828,968	2,907,379	2,987,955	3,070,754	
Other Operating Expenditures	620,770	806,051	636,449	61,000.00	60,000.00	757,449	738,398	732,770	772,424	762,372	
Trans to Operating Res Fund	8,000	8,000	8,000	-	-	8,000	8,000	8,000	8,000	8,000	
Internal Recoveries				-	-						
TOTAL EXPENDITURES	3,225,155	3,403,415	3,362,107	61,000	60,000.00	3,483,107	3,575,366	3,648,149	3,768,379	3,841,126	
Program Fees and Donations				-	-						
Grants		(114,000)		-	(60,000.00)	(60,000)					
Trans from Operating Res Fund				-	-		(20,000)		(20,000)		
TOTAL REVENUE		(114,000)		-	(60,000.00)	(60,000)	(20,000)		(20,000)		
Requisition	(3,225,155)	(3,289,415)	(3,362,107)	(61,000)	-	(3,423,107)	(3,555,366)	(3,648,149)	(3,748,379)	(3,841,126)	
Percentage Change			4.25%			6.14%	3.86%	2.61%	2.75%	2.47%	

REGIONAL PARKS - 2025 BUDGET

PROGRAM: PLANNING & FACILITY DEVELOPMENT										
DESCRIPTION:		The goal of planning is to address the protection of a park and trail's natural environment, cultural herritage and to identify appropriate outdoor recreational activities and experiences and the facilities for these services.								
FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages	1,565,599	1,208,982	1,606,650			1,606,650	1,652,855	1,700,368	1,749,223	1,799,461
Other Operating Expenditures	1,152,920	1,151,833	1,130,664			1,130,664	1,153,277	1,176,341	1,199,870	1,223,866
TOTAL OPS EXPENDITURES	2,718,519	2,360,815	2,737,314	-	-	2,737,314	2,806,132	2,876,709	2,949,093	3,023,327
Transfer to Capital Reserve Fund	226,706	226,706	233,507			233,507	238,177	242,941	247,800	252,756
Transfer to Operating Reserve Fund	5,000	5,000	5,000			5,000	5,000	5,000	5,000	5,000
TOTAL TRANSFERS	231,706	231,706	238,507			238,507	243,177	247,941	252,800	257,756
Other Revenue										
Transfer from Operating Reserve										
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
Requisition	(2,950,225)	(2,592,521)	(2,975,821)	-	-	(2,975,821)	(3,049,309)	(3,124,650)	(3,201,893)	(3,281,083)
Percentage Change			0.87%			0.87%	2.47%	2.47%	2.47%	2.47%

REGIONAL PARKS - 2025 BUDGET

PROGRAM:		HEADQUARTERS MAINTENANCE AND EQUIPMENT								
DESCRIPTION:		This program is made up of three functions: (1) headquarters maintenance, (2) vehicles and equipment (3) equipment maintenance & operations. Headquarters maintenance includes janitorial services and the maintenance of the structural components of the buildings and ancillary equipment. Vehicles and Equipment is the purchase, repair and preventative maintenance of small equipment, fleet vehicles and heavy construction equipment. Equipment maintenance & operations is the day to day project and park maintenance tasks assigned to equipment operators.								
FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages	448,937	444,487	463,559			463,559	476,827	490,472	504,499	518,922
Other Operating Expenditures	603,182	718,694	655,048			655,048	668,151	681,512	695,141	709,045
TOTAL OPS EXPENDITURES	1,052,119	1,163,181	1,118,607	-	-	1,118,607	1,144,978	1,171,984	1,199,640	1,227,967
Transfer to Capital and ERF	424,343	424,343	557,830	550,000		1,107,830	1,184,987	1,262,366	1,339,974	1,417,813
TOTAL CAP EXPENDITURES	424,343	424,343.00	557,830	550,000.00	-	1,107,830	1,184,987	1,262,366	1,339,974	1,417,813
Requisition	(1,476,462)	(1,587,524)	(1,676,437)	(550,000)		(2,226,437)	(2,329,965)	(2,434,350)	(2,539,614)	(2,645,780)
Percentage Change			13.54%			50.80%	4.65%	4.48%	4.32%	4.18%

PROGRAM:		MOUNT MCDONALD									
DESCRIPTION:		In Sooke Hills Wilderness Regional Park Reserve, Regional Parks operates and maintains the Mount McDonald communications tower site which includes the mountain access road leading to the site.									
FINANCIAL SUMMARY:		2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
		Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages											
Other Operating Expenditures		121,274	121,274	126,434			126,434	129,386	131,975	134,615	137,307
TOTAL OPS EXPENDITURES		121,274	121,274	126,434			126,434	129,386	131,975	134,615	137,307
Transfer to Operating Reserve		2,000	2,000	2,000			2,000	2,040	2,081	2,122	2,165
Transfer to Capital Reserve		45,000	45,000	45,000			45,000	45,000	45,000	45,000	45,000
TOTAL CAP EXPENDITURES		47,000	47,000	47,000			47,000	47,040	47,081	47,122	47,165
Internal Recoveries		(29,359)	(29,359)	(29,946)			(29,946)	(30,545)	(31,156)	(31,779)	(32,415)
Transfer from Operating Reserve											
TOTAL REVENUE		(29,359)	(29,359)	(29,946)			(29,946)	(30,545)	(31,156)	(31,779)	(32,415)
Requisition		(138,915)	(138,915)	(143,488)			(143,488)	(145,881)	(147,900)	(149,958)	(152,057)
Percentage Change				3.29%			3.29%	1.67%	1.38%	1.39%	1.40%
Participants: All municipalities and electoral areas											

REGIONAL PARKS - 2025 BUDGET

PROGRAM:	PARKS OPERATIONS NORTH, WEST, CENTRAL, SOUTH & ADMINISTRATION
DESCRIPTION:	The CRD operates and maintains regional parks utilizing best park management practices with a focus on protecting the natural environment, culture heritage and providing outdoor recreation opportunities. The regional park system is divided into geographic areas in order to efficiently deploy operational resources. The North Service Area manages parks and trails from the souther terminus of the Lockside Regional Trail north, up the Saanich Peninsula and over to the Gulf Islands. The Central Service Area manages parks in the Highlands, the Westshore and Metchosin. The West Service Area manages all parks buffering the Greater Victoria Watershed, and West to Jordan River. South manages from the downtown core to East Sooke, including the E&N and Galoping Goose trails.

PARKS OPERATIONS NORTH

FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages	806,490	807,231	832,935	138,661		971,596	999,577	1,028,350	1,057,938	1,088,362
Other Operating Expenditures	313,134	321,462	284,878			284,878	290,576	296,387	302,314	308,362
TOTAL EXPENDITURES	1,119,624	1,128,693	1,117,813	138,661	-	1,256,474	1,290,153	1,324,737	1,360,252	1,396,724
Requisition	(1,119,624)	(1,128,693)	(1,117,813)	(138,661)		(1,256,474)	(1,290,153)	(1,324,737)	(1,360,252)	(1,396,724)
Percentage Change			-0.16%			12.22%	2.68%	2.68%	2.68%	2.68%

PARKS OPERATIONS WEST

FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages	795,343	794,269	746,382	138,661		885,043	910,514	936,705	963,637	991,331
Other Operating Expenditures	182,173	152,173	167,296			167,296	170,642	174,055	177,535	181,085
TOTAL EXPENDITURES	977,516	946,442	913,678	138,661		1,052,339	1,081,156	1,110,760	1,141,172	1,172,416
Internal Recoveries	(23,629)	(23,629)	(24,102)			(24,102)	(24,584)	(25,076)	(25,577)	(26,089)
Requisition	(953,887)	(922,813)	(889,576)	(138,661)		(1,028,237)	(1,056,572)	(1,085,684)	(1,115,595)	(1,146,327)
Percentage Change			-6.74%			7.79%	2.76%	2.76%	2.76%	2.75%

Participants: All municipalities and electoral areas

PARKS OPERATIONS CENTRAL

FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages	799,401	799,401	833,558	138,661		972,219	1,000,215	1,029,003	1,058,608	1,089,048
Other Operating Expenditures	189,584	200,584	193,375			193,375	197,242	201,188	205,211	209,316
TOTAL EXPENDITURES	988,985	999,985	1,026,933	138,661		1,165,594	1,197,457	1,230,191	1,263,819	1,298,364
Internal Recoveries										
Requisition	(988,985)	(999,985)	(1,026,933)	(138,661)		(1,165,594)	(1,197,457)	(1,230,191)	(1,263,819)	(1,298,364)
Percentage Change			3.84%			17.86%	2.73%	2.73%	2.73%	2.73%

Participants: All municipalities and electoral areas

PARKS OPERATIONS SOUTH

FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages	717,748	726,448	734,379	138,661		873,040	898,188	924,047	950,639	977,983
Other Operating Expenditures	138,644	138,644	143,017			143,017	145,877	148,795	151,771	154,807
TOTAL EXPENDITURES	856,392	865,092	877,396	138,661		1,016,057	1,044,065	1,072,842	1,102,410	1,132,790
Internal Recoveries										
Requisition	(856,392)	(865,092)	(877,396)	(138,661)		(1,016,057)	(1,044,065)	(1,072,842)	(1,102,410)	(1,132,790)
Percentage Change			2.45%			18.64%	2.76%	2.76%	2.76%	2.76%

Participants: All municipalities and electoral areas

PARKS OPERATIONS ADMINISTRATION

FINANCIAL SUMMARY:	2024	2024	2025	2025	2025	2025	2026	2027	2028	2029
	Budget	Actual	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	Total	Total	Total	Total
Salaries & Wages	1,417,704	1,437,737	1,657,586	(554,644)		1,102,942	1,130,489	1,158,735	1,187,699	1,217,401
Other Operating Expenditures	612,845	554,905	642,847	12,000		654,847	667,945	681,302	694,927	708,826
Transfer to Reserves & Capital	298,393	298,393	304,361		250,000	554,361	560,448	316,657	322,991	329,450
TOTAL EXPENDITURES	2,328,942	2,291,035	2,604,794	(542,644)	250,000	2,312,150	2,358,882	2,156,694	2,205,617	2,255,677
Internal Recoveries										
Requisition	(2,328,942)	(2,291,035)	(2,604,794)	542,644	(250,000)	(2,312,150)	(2,358,882)	(2,156,694)	(2,205,617)	(2,255,677)
Percentage Change			11.84%			-0.72%	2.02%	-8.57%	2.27%	2.27%

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

Service No.	1.280 Regional Parks	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$600,000	\$600,000	\$500,000	\$750,000	\$1,150,000	\$3,600,000
Equipment	\$0	\$88,400	\$147,700	\$82,800	\$94,400	\$412,000	\$825,300
Land	\$0	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$10,000,000
Engineered Structures	\$786,000	\$12,665,000	\$14,790,000	\$15,120,000	\$14,645,000	\$12,275,000	\$69,495,000
Vehicles	\$0	\$1,310,000	\$655,000	\$890,000	\$1,328,000	\$920,000	\$5,103,000
	\$786,000	\$16,663,400	\$18,192,700	\$18,592,800	\$18,817,400	\$16,757,000	\$89,023,300

SOURCE OF FUNDS

Capital Funds on Hand	\$786,000	\$786,000	\$0	\$0	\$0	\$0	\$786,000
Debenture Debt (New Debt Only)	\$0	\$9,650,000	\$12,000,000	\$12,000,000	\$15,000,000	\$13,000,000	\$61,650,000
Equipment Replacement Fund	\$0	\$1,398,400	\$802,700	\$972,800	\$1,197,400	\$1,032,000	\$5,403,300
Grants (Federal, Provincial)	\$0	\$500,000	\$0	\$0	\$0	\$0	\$500,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$4,329,000	\$5,390,000	\$5,620,000	\$2,620,000	\$2,725,000	\$20,684,000
	\$786,000	\$16,663,400	\$18,192,700	\$18,592,800	\$18,817,400	\$16,757,000	\$89,023,300

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.280

Service Name:

Regional Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	
19-05	Renewal	Repair GGRT Bridges (5)	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.	2,574,000	S	Cap		-	-	-	-	-	-
19-05	Renewal	Repair GGRT Bridges (5)	Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.		S	Res		150,000	-	-	-	-	150,000
20-03	Renewal	Park Facilities St. John Point	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point	133,000	S	Cap	86,000	86,000	-	-	-	-	86,000
20-03	Renewal	Park Facilities St. John Point	Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point		S	Res		14,000	-	-	-	-	14,000
20-09	Renewal	Design & Expand East Sooke Aylard Farm Parking	Develop & construct an engineered long term expansion solution to meet on-going parking demands.	1,270,000	S	Cap	600,000	600,000	-	-	-	-	600,000
20-09	Renewal	Design & Expand East Sooke Aylard Farm Parking	Develop & construct an engineered long term expansion solution to meet on-going parking demands.		S	Res		150,000	-	-	-	-	150,000
22-02	Renewal	Design & Construct Elk/Beaver Lake Dam Upgrades (Dams 1, 2 & 3)	Conduct geotechnical & hydrotechnical safety assessment for Elk/Beaver Lake dams and design & implement improvements at south dam on Beaver Lake.	1,675,000	S	Res		200,000	100,000	1,250,000	-	-	1,550,000
22-04	Study	Sooke Potholes Lodge Feasibility Study	Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes	200,000	B	Res		100,000	100,000	-	-	-	200,000
23-01	New	Purchase of New Genset for Mt. McDonald	New backup power supply required for emergency communication equipment on Mt. McDonald.	300,000	E	Res		-	-	-	-	300,000	300,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.	4,690,000	S	Res		300,000	330,000	-	-	-	630,000
23-05	New	Design & Construct Salt Spring Island Regional Trail	Feasibility study, design and construct 5km of regional trail on Salt Spring Island.		S	Debt		-	-	-	3,000,000	1,000,000	4,000,000
23-11	Renewal	Repair Witty's Lagoon Bridge	Replace Witty's Lagoon footbridge over Sitting Lady Falls.	435,000	S	Res		375,000	-	-	-	-	375,000
23-14	Replacement	Equipment Replacement	Equipment replacement of outdoor and indoor equipment and furniture.	NA	E	ERF		88,400	147,700	82,800	94,400	112,000	525,300
23-15	New	Potential Land Acquisition Transactions	Potential land acquisition transactions.	NA	L	Debt		2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	10,000,000
24-04	Renewal	Design & Construct Brookleigh Boat Launch	Improvements to the boat launch and dock at Brookleigh Beach on Elk Lake.	125,000	S	Res		125,000	-	-	-	-	125,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.	50,000,000	S	Debt		7,650,000	10,000,000	10,000,000	10,000,000	10,000,000	47,650,000
24-05	New	Regional Trestle Renewal, Trails Widening and Lighting Project	Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.		S	Grant		500,000				-	500,000
24-07	Renewal	Site Planning and Improvements at 728 Work Site	Site plan, design and construct building and site improvements at 728 work site.	2,500,000	B	Res		-	200,000	500,000	750,000	1,000,000	2,450,000
24-08	Renewal	Sooke Hills Wilderness Trail Repair	Temporary repairs to Sooke Hills Wilderness Trail - Waugh Creek	150,000	S	Cap	100,000	100,000	-	-	-	-	100,000
24-11	New	Portal Signs	Replace portal signs or install new portal signs at main regional park and trail access points to align with Corporate Sign Strategy.	985,000	S	Res		275,000	285,000	250,000	-	-	810,000
24-12	Replacement	Weed Harvester	Replace 2006 aquatic weed harvester	250,000	V	ERF		250,000	-	-	-	-	250,000
24-13	Renewal	Design and Implement Durrance Lake Dam Alteration Plan	Design Durrance Lake Dam alteration plan based on public engagement process outcomes.	3,300,000	S	Res		150,000	1,500,000	1,500,000	-	-	3,150,000
24-14	Replacement	Light Duty Vehicle Replacement - Carryforward	Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward	235,000	V	ERF		235,000				-	235,000
24-15	Replacement	Dump Truck Replacement	Replace 2007 Sterling 5 Ton Dump Truc	230,000	V	ERF		230,000				-	230,000
25-02	Study	Options Analysis of Shoreline Stabilization	Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park	150,000	S	Res		150,000	-	-	-	-	150,000
25-04	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Millstream, Interurban and Wilkinson bridges based on 20-year renewal plan.	2,175,000	S	Res		325,000	950,000	900,000	-	-	2,175,000
25-05	Replacement	Implement Kiosk Strategy	Implement kiosk strategy for the purpose of replacing ageing information kiosks.	100,000	S	Res		20,000	20,000	20,000	20,000	20,000	100,000
25-06	Study	DSR for Elk/Beaver Lake Dams	Conduct comprehensive dam safety review for the Elk/Beaver Lake dams as required by the DSO	200,000	S	Res		100,000	100,000	-	-	-	200,000
25-07	New	Coles Bay Shoreline Restoration	Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay	350,000	S	Res		350,000	-	-	-	-	350,000
25-08	Replacement	Royal Oak Golf Course Site Securement Fund	Replace the culvert between the two lower ponds and Remediate hydrocarbon-contaminated soils in the storage yard, building, and property fund at ROGC	500,000	S	Res		250,000	250,000	-	-	-	500,000
25-09	Renewal	Upgrading electrical capacity and HVAC at Mill Hill Worksite	Upgrading electrical capacity and HVAC system for the building at Mill Hill worksite.	800,000	B	Res		500,000	300,000	-	-	-	800,000
25-10	New	Spillway alterations and log boom installation	Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations	200,000	S	Res		200,000	-	-	-	-	200,000
25-11	Study	Killarney Lake Dam Study	Breach Study, Inundation Mapping, and Consequence Classification for Killarney Lake Dam	80,000	S	Res		20,000	60,000	-	-	-	80,000
25-12	Renewal	Design and construct Hereward, Helmcken, and Island Highway Repair	Design and construct Girder Repairs for Hereward, Helmcken, and Island Highway (at 4-Mile) bridges to increase girder shear capacity	400,000	S	Res		400,000	-	-	-	-	400,000
25-13	Renewal	Replace timber curbs and resurface asphalt overlay for Colquitz Creek Road Bridge	Design and construct replacement of timber curbs and resurface asphalt overlay for Colquitz Creek Road Bridge at Filter Beds	70,000	S	Res		70,000	-	-	-	-	70,000
25-14	Replacement	Replace Wooden Culvert (Trail Way)	Replace Sooke Hills Wilderness Trail wooden culvert	230,000	S	Res		30,000	200,000	-	-	-	230,000

Service #:

1.280

Service Name:

Regional Parks

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	Year 1	Year 2	Year 3	Year 4	Year 5	
25-15	Replacement	F-450 Dump Truck Replacement	F-450 dump truck replacement based on a schedule for fleet vehicles	175,000	V	ERF		175,000					175,000
25-16	Replacement	Vehicle Replacement	Vehicle replacement based on a schedule for fleet vehicles	NA	V	ERF		420,000	655,000	890,000	1,103,000	920,000	3,988,000
26-03	Renewal	Renew Eagle Beach Picnic Shelter	Design and construct improvements to Eagle Beach picnic shelter to extend service life.	80,000	S	Res		-			-	80,000	80,000
26-05	Renewal	Site Planning and Improvements at Mill Hill Work Site	Site plan, design and construct building and site improvements at Mill Hill work site.	450,000	S	Res		-	200,000	250,000	-	-	450,000
26-06	Renewal	Renewal of Elk Beaver Lake Regional Park road surfacing	Full depth renewal and paving of Elk Beaver Lake Regional Park road.	300,000	S	Res		-	300,000	-	-	-	300,000
26-07	Replacement	Design and Construct - Jordan River Regional Park Boardwalk	Design and Construct boardwalk at Jordan River Regional Park.	245,000	S	Res		-	45,000	200,000	-	-	245,000
27-02	Replacement	Replace pit toilet at Lone Tree Hill	Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span.	150,000	B	Res		-	-	-	-	150,000	150,000
27-03	New	Jordan River and Island View Beach Shoreline Restoration	Design and Construct shoreline restoration at Jordan River Regional Park and Island View Beach Regional Park	1,500,000	S	Res		-	-	750,000	750,000	-	1,500,000
28-01	New	Design Thetis Lake Dam Upgrades	Design upgrades to Thetis Lake Dams.	150,000	S	Res		-	-	-	50,000	100,000	150,000
28-02	New	Decommission pit toilet and construct three pit toilet at Island View Beach	Decommission the existing pit toilet that are approaching end of life and construct three new pit toilets at Island View Beach.	450,000	S	Res		-	450,000	-	-	-	450,000
28-03	New	Assess and Repair Regional Trail Land Protection	Conduct culvert assessment and repairs.	250,000	S	Res		-	-	-	250,000	-	250,000
28-04	New	Upgrade Regional Trail surfacing	Upgrade Regional Trail surfacing to paved for Wale Road to Aldene.	250,000	S	Res		-	-	-	250,000	-	250,000
28-05	Renewal	Design and Construct- Regional Trail Bridge Renewals (4)	Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.	2,175,000	S	Res		-	-	-	325,000	900,000	1,225,000
28-06	Replacement	Tandem Dump Truck	Replace 2003 Western Star tandem dump truck	NA	V	Res		-	-	-	225,000	-	225,000
29-01	Replacement	Hamsterly Beach Waterline Replacement	Replace the waterline at Hamsterly Beach	75,000	S	Res		75,000	-	-	-	-	75,000
29-02	Renewal	Renew Sitting Lady Falls Parking	Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.	175,000	S	Res		-	-	-	-	175,000	175,000
			Grand Total	\$ 80,732,000				\$ 16,663,400	\$ 18,192,700	\$ 18,592,800	\$ 18,817,400	\$ 16,757,000	\$ 89,023,300

Service:

1.280

Regional Parks

Project Number 19-05

Capital Project Title Repair GGRT Bridges (5)

Capital Project Description

Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban.

Project Rationale Repairs/replacement Veitch Creek, Bilsten (2), Charters and Interurban bridges on the Galloping Goose Trail. The scope of work for the Interurban bridge is expected to continue through 2025, with an increased budget of \$150,000.

Project Number 20-03

Capital Project Title Park Facilities St. John Point

Capital Project Description

Constructing parking lot, pit toilet, information kiosk, and benches at St. John Point

Project Rationale Design and construct parking lot, toilet, benches, and information kiosk The St. John Point to addresses actions identified in the Regional Park Management Plan.

Project Number 20-09

Capital Project Title Design & Expand East Sooke Aylard Farm Parking

Capital Project Description

Develop & construct an engineered long term expansion solution to meet on-going parking demands.

Project Rationale Develop and construct an engineered long term solution to meet on-going parking demands in busy park, in place of in-the-field temporary dirt lot parking location. Project is anticipated to continue through to 2025.

Service:

1.280

Regional Parks

Project Number 22-02

Capital Project Title Design & Construct Elk/Beaver Lake Dam Upgrades (Dams 1, 2 & 3)

Capital Project Description Conduct geotechnical & hydrotechnical safety assessment for Elk/Beaver Lake dams and design & implement improvements at south dam on Beaver Lake.

Project Rationale Improvements included re-enforcement of the downstream face, tie-in to the existing spillway control and vegetation management are required for the main dam at the southern outlet of Beaver Lake. Design in 2025/2026 and construction in 2027.

Project Number 22-04

Capital Project Title Sooke Potholes Lodge Feasibility Study

Capital Project Description Feasibility study for removal and design to rehabilitate old lodge site at Sooke Potholes

Project Rationale This project is to conduct a comprehensive feasibility study focusing on safety measures for the removal and design rehabilitation of the old lodge site which has been abandoned since the 1980s to ensure that all necessary precautions are taken to secure the site and evaluate the best approaches for its rehabilitation.

Project Number 23-01

Capital Project Title Purchase of New Genset for Mt. McDonald

Capital Project Description New backup power supply required for emergency communication equipment on Mt. McDonald.

Project Rationale A new backup power supply is required for the emergency communication equipment located on Mount McDonald.

Service:

1.280

Regional Parks

Project Number 23-05

Capital Project Title Design & Construct Salt Spring Island Regional Trail

Capital Project Description Feasibility study, design and construct 5km of regional trail on Salt Spring Island.

Project Rationale This project continues implementation of the Gulf Islands Regional Trail Plan to construct regional trails on each of the Gulf Islands. Grant dependent.

Project Number 23-11

Capital Project Title Repair Witty's Lagoon Bridge

Capital Project Description Replace Witty's Lagoon footbridge over Sitting Lady Falls.

Project Rationale Replace Witty's Lagoon Footbridge over Sitting Lady Falls.

Project Number 23-14

Capital Project Title Equipment Replacement

Capital Project Description Equipment replacement of outdoor and indoor equipment and furniture.

Project Rationale Regional Parks maintains an equipment replacement fund in order to replace equipment that is not captured within the vehicle replacement program. This includes office equipment and operational field equipment.

Project Number 23-15

Capital Project Title Potential Land Acquisition Transactions

Capital Project Description Potential land acquisition transactions.

Project Rationale Potential land acquisition transactions estimated at \$5 million per year.

Service:

1.280

Regional Parks

Project Number 24-04

Capital Project Title Design & Construct Brookleigh Boat Launch

Capital Project Description Improvements to the boat launch and dock at Brookleigh Beach on Elk Lake.

Project Rationale Improve visitor experience and enhance safe access through improving the boat launch at Brookleigh Beach on Elk Lake so it more easily accommodates the type of boats that frequent the facility.

Project Number 24-05

Capital Project Title Regional Trestle Renewal, Trails Widening and Lighting Project

Capital Project Description Design and construct renewal of 3 regional trail trestles and 6 km of trail widening and lighting.

Project Rationale Design and construct the renewal and enhancement of the Swan, Brett, and Selkirk Trestle, and widen and light 6 km of Regional Trail along priority sections of the Lochside and Galloping Goose Regional Trail.

Project Number 24-07

Capital Project Title Site Planning and Improvements at 728 Work Site

Capital Project Description Site plan, design and construct building and site improvements at 728 work site.

Project Rationale Long-term site planning, design and construction of building and improvements at the 728 work site, including office space capacity, electric service capacity to service EV fleet, HVAC system and equipment storage.

Project Number 24-08

Capital Project Title Sooke Hills Wilderness Trail Repair

Capital Project Description Temporary repairs to Sooke Hills Wilderness Trail - Waugh Creek

Project Rationale Short term options to repair and open the Sooke Hills Wilderness Trail on a temporary basis; longer term solution is required once provincial and regional discussions with First Nations regarding the E&N Rail Corridor are complete. Project is anticipated to continue through to 2025.

Service:

1.280

Regional Parks

Project Number 24-11

Capital Project Title Portal Signs

Capital Project Description

Replace portal signs or install new portal signs at main regional park and trail access points to align with Corporate Sign Strategy.

Project Rationale Install new portal signs at regional park access points to align with Corporate Sign Strategy.

Project Number 24-12

Capital Project Title Weed Harvester

Capital Project Description

Replace 2006 aquatic weed harvester

Project Rationale Replace 2006 weed harvester through the vehicle replacement fund as the equipment reaches end of serviceable life.

Project Number 24-13

Capital Project Title Design and Implement Durrance Lake Dam Alteration Plan

Capital Project Description

Design Durrance Lake Dam alteration plan based on public engagement process outcomes.

Project Rationale Design and Implement a dam alteration plan for the Durrance Lake Dam, including submission of dam alteration plan to the Provincial Dam Safety Office.

Project Number 24-14

Capital Project Title Light Duty Vehicle Replacement - Carryforward

Capital Project Description

Vehicle replacement based on a schedule for fleet vehicles- 2024 carryforward

Project Rationale Replace vehicles using the vehicle replacement fund as reaching the end of their serviceable life

Service:

1.280

Regional Parks

Project Number 24-15

Capital Project Title Dump Truck Replacement

Capital Project Description Replace 2007 Sterling 5 Ton Dump Truc

Project Rationale Replace 2007 Sterling 5 Ton Dump Truck using the vehicle replacement fund

Project Number 25-02

Capital Project Title Options Analysis of Shoreline Stabilization

Capital Project Description Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park

Project Rationale Options analysis for shoreline stabilization at Jordan River Regional Park and Island View Beach Regional Park, including an environmental study of the proposed options.

Project Number 25-04

Capital Project Title Design and Construct- Regional Trail Bridge Renewals (4)

Capital Project Description Design and Construct Regional Trail bridge renewals for Bilston #3, Firehall, Millstream, Interurban and Wilkinson bridges based on 20-year renewal plan.

Project Rationale Design and Construct Regional Trail bridge renewals, identified as a priority in the 20-year renewal plan. Bridges include the Bilston Creek Bridge #3, Firehall Creek Bridge, Millstream Creek Bridge, Interurban Bridge, and Wilkinson Bridge.

Project Number 25-05

Capital Project Title Implement Kiosk Strategy

Capital Project Description Implement kiosk strategy for the purpose of replacing ageing information kiosks.

Project Rationale This is a continuing project to replace ageing information kiosk structures in Regional Parks, project is anticipated to continue through to 2029.

Service: 1.280 Regional Parks

Project Number

25-06

Capital Project Title DSR for Elk/Beaver Lake Dams

Capital Project Description

Conduct comprehensive dam safety review for the Elk/Beaver Lake dams as required by the DSO

Project Rationale Conduct comprehensive dam safety review for the Elk/Beaver Lake dams as required by the Provincial Dam Safety Office

Project Number

25-07

Capital Project Title Coles Bay Shoreline Restoration

Capital Project Description

Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay

Project Rationale Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest in Coles Bay. This is an opportunity to build relationship with the Pauquachin First Nation.

Project Number

25-08

Capital Project Title Royal Oak Golf Course Site Securement Fund

Capital Project Description

Replace the culvert between the two lower ponds and Remediate hydrocarbon-contaminated soils in the storage yard, building, and property fund at ROGC

Project Rationale Replace the culvert between the two lower ponds, Remove gate vane, vegetation clearing and remediate hydrocarbon-contaminated soils in the storage yard to ensure compliance with BC Contaminated Site Regulation, building, and property fund at ROGC.

Project Number

25-09

Capital Project Title Upgrading electrical capacity and HVAC at Mill Hill Worksite

Capital Project Description

Upgrading electrical capacity and HVAC system for the building at Mill Hill worksite.

Project Rationale Upgrading the electrical capacity to support the EV fleet, HVAC system, and equipment storage and upgrading the building's HVAC system at Mill Hill Worksite to reduce energy consumption and greenhouse gas (GHG) emissions

Service:

1.280

Regional Parks

Project Number 25-10

Capital Project Title Spillway alterations and log boom installation

Capital Project Description Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations

Project Rationale Design and construct Humpback and Thetis spillway log boom installation and Thetis spillway alterations based on Engineer inspection report recommendation

Project Number 25-11

Capital Project Title Killarney Lake Dam Study

Capital Project Description Breach Study, Inundation Mapping, and Consequence Classification for Killarney Lake Dam

Project Rationale Breach Study, Inundation Mapping, and Consequence Classification for Killarney Lake Dam to establish the required management parameters to comply with Dam Safety Regulations, safety documentation required, operation and maintenance frequencies

Project Number 25-12

Capital Project Title Design and construct Hereward, Helmcken, and Island Highway Repair

Capital Project Description Design and construct Girder Repairs for Hereward, Helmcken, and Island Highway (at 4-Mile) bridges to increase girder shear capacity

Project Rationale Design and construct Girder Repairs for Hereward, Helmcken, and Island Highway (at 4-Mile) bridges to increase girder shear capacity

Project Number 25-13

Capital Project Title Replace timber curbs and resurface asphalt overlay for Colquitz Creek Road Bridge

Capital Project Description Design and construct replacement of timber curbs and resurface asphalt overlay for Colquitz Creek Road Bridge at Filter Beds

Project Rationale Design and construct replacement of timber curbs and resurface asphalt overlay for Colquitz Creek Road Bridge at Filter Beds.

Service:

1.280

Regional Parks

Project Number 25-14

Capital Project Title Replace Wooden Culvert (Trail Way)

Capital Project Description Replace Sooke Hills Wilderness Trail wooden culvert

Project Rationale Design and construct replacement of Sooke Hills Wilderness Trail Wooden Culvert (Trail Way) . The bridge is closed to vehicles following an engineering assessment.

Project Number 25-15

Capital Project Title F-450 Dump Truck Replacement

Capital Project Description F-450 dump truck replacement based on a schedule for fleet vehicles

Project Rationale Replace F-450 dump truck based on a schedule for fleet vehicles

Project Number 25-16

Capital Project Title Vehicle Replacement

Capital Project Description Vehicle replacement based on a schedule for fleet vehicles

Project Rationale Vehicle replacement based on a schedule for fleet vehicles

Project Number 26-03

Capital Project Title Renew Eagle Beach Picnic Shelter

Capital Project Description Design and construct improvements to Eagle Beach picnic shelter to extend service life.

Project Rationale Design and construct improvements to the Eagle Beach picnic shelter, which experiences a high level of use and is nearing end of life.

Service:

1.280

Regional Parks

Project Number 26-05

Capital Project Title

Site Planning and Improvements at Mill Hill Work Site

Capital Project Description

Site plan, design and construct building and site improvements at Mill Hill work site.

Project Rationale Long-term site planning and improvements at the Mill Hill work site.

Project Number 26-06

Capital Project Title

Renewal of Elk Beaver Lake Regional Park road surfacing

Capital Project Description

Full depth renewal and paving of Elk Beaver Lake Regional Park road.

Project Rationale Full depth renewal and paving of the Elk Beaver Lake Regional Park road.

Project Number 26-07

Capital Project Title

Design and Construct - Jordan River Regional Park Boardwalk

Capital Project Description

Design and Construct boardwalk at Jordan River Regional Park.

Project Rationale Design and Construct boardwalk that is approaching end of life at Jordan River Regional Park.

Project Number 27-02

Capital Project Title

Replace pit toilet at Lone Tree Hill

Capital Project Description

Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span.

Project Rationale Replace and standardize Lone Tree Hill toilet building that has exceeded its serviceable life span.

Service:

1.280

Regional Parks

Project Number 27-03

Capital Project Title Jordan River and Island View Beach
Shoreline Restoration

Capital Project Description Design and Construct shoreline restoration at
Jordan River Regional Park and Island View
Beach Regional Park

Project Rationale Design and Construct shoreline restoration to protect cultural and ecological shoreline values and restore the traditional shellfish harvest at Jordan River Regional Park and Island View Beach Regional Park

Project Number 28-01

Capital Project Title Design Thetis Lake Dam Upgrades

Capital Project Description Design upgrades to Thetis Lake Dams.

Project Rationale Design and construct upgrades to the Thetis Lake Dams, in line with Provincial dam safety regulatory program and DSR recommendations.

Project Number 28-02

Capital Project Title Decommission pit toilet and construct
three pit toilet at Island View Beach

Capital Project Description Decommission the existing pit toilet that are
approaching end of life and construct three
new pit toilets at Island View Beach.

Project Rationale Replace and standardize pit toilets that are approaching end of life at Island View Beach.

Project Number 28-03

Capital Project Title Assess and Repair Regional Trail Land
Protection

Capital Project Description Conduct culvert assessment and repairs.

Project Rationale Assess and repair Regional Trails culvert infrastructure.

Service:

1.280

Regional Parks

Project Number 28-04

Capital Project Title Upgrade Regional Trail surfacing

Capital Project Description Upgrade Regional Trail surfacing to paved for Wale Road to Aldene.

Project Rationale Upgrade the section of Galloping Goose Regional Trail, from Wale Road to Aldene Road, from gravel surface to paved surface, a priority section identified in the Regional Trails Management Plan.

Project Number 28-05

Capital Project Title Design and Construct- Regional Trail Bridge Renewals (4)

Capital Project Description Design and Construct Regional Trail bridge renewals for Wildwood/Matheson, Hereward, Island Highway and Helmeken bridges based on 20-year renewal plan.

Project Rationale Design and Construct Regional Trail bridge renewals, identified as a priority in the 20-year renewal plan. Bridges include the the Wildwood/Matheson Creek Bridge, Hereward Bridge, Island Highway Bridge and Helmeken Bridge.

Project Number 28-06

Capital Project Title Tandem Dump Truck

Capital Project Description Replace 2003 Western Star tandem dump truck

Project Rationale Replace 2003 tandem dump truck through vehicle replacement fund as it approaches end of serviceable life.

Project Number 29-01

Capital Project Title Hamsterly Beach Waterline Replacement

Capital Project Description Replace the waterline at Hamsterly Beach

Project Rationale Replace the waterline at Hamsterly Beach

Service: 1.280 Regional Parks

Project Number 29-02

Capital Project Title Renew Sitting Lady Falls Parking

Capital Project Description Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.

Project Rationale Construct renewal to Witty's Lagoon - Sitting Lady Falls Parking that has exceeded its serviceable life span.

1.280 Regional Parks
Asset and Reserve Summary Schedule
2025 - 2029 Financial Plan

Asset Profile

Regional Parks

Regional Parks and Trails consists of 31 parks and reserves with 400 km of hiking trails and 3 regional trails (100 km). Assets held by the Regional park service consist of lands, buildings, public washrooms as well as various park equipment and vehicles.

Summary

Regional Parks Reserve/Fund Summary
Projected year end balance

	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
- Land Acquisition Levy	2,506,772	2,606,772	2,606,772	2,606,772	2,606,772	2,606,772
- Infrastructure/SSI&SGI Trail/Dams	7,566,611	6,644,022	4,518,661	1,972,693	2,487,306	2,958,711
Total Capital Reserve Fund	10,073,383	9,250,794	7,125,433	4,579,465	5,094,078	5,565,483
Parks Statutory Land Acquisition Reserve	1,243,930	1,293,930	1,293,930	1,293,930	1,293,930	1,293,930
Equipment Replacement Fund	1,428,055	797,485	796,772	695,338	438,912	417,725
Total projected year end balance	12,745,368	11,342,209	9,216,135	6,568,733	6,826,920	7,277,138

See attached reserve schedules for projected annual cash flows.

**1.280 Regional Parks
Capital Reserve Fund Schedule
2025 - 2029 Financial Plan**

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Capital Reserve Fund (Bylaw No. 2313)

- Capital Reserve Fund for Regional Parks Service was established in 1995 under Bylaw No. 2313.
- These reserves can only be used to fund capital expenditure.
- Funding for this reserve may be paid from "the current revenue or, as available, from general revenue surplus, or as otherwise provided in the Municipal Act".

Cost Centre: 101469 (PLO)

Land Acquisition Levy Portion

	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	5,806,772	2,506,772	2,606,772	2,606,772	2,606,772	2,606,772
Land Acquisition Expenditure	(3,500,000)	-	-	-	-	-
LAF Levy Net Contribution	-	-	-	-	-	-
Other proceeds Interest Income*	200,000	100,000				
Ending Balance \$ - Land Acquisition Levy Portion	2,506,772	2,606,772	2,606,772	2,606,772	2,606,772	2,606,772
Restricted	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Unrestricted Balance	756,772	856,772	856,772	856,772	856,772	856,772

Assumptions/Background:

- A Regional Park Land Acquisition Requisition was established in 2000 for a ten year period (2000-2009) at a rate of \$10 per average residential household assessment. In 2010, the requisition was extended for another ten years(2010-2019) at a rate of \$12 per average residential household assessment starting in 2010 and increasing by \$2 per year to a maximum of \$20 in 2015 and then remaining at this rate until 2019. Program renewed for an additional 10 year 2020-2029 at \$20 per average residential household assessment. Beginning in 2021 the rate is to increase by \$1 per year until 2025.

1.280 Regional Parks
Capital Reserve Fund Schedule
2025 - 2029 Financial Plan

Capital Reserve Fund Schedule

Infrastructure Portion	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	7,262,122	7,566,611	6,644,022	4,518,661	1,972,693	2,487,306
Planned Capital Expenditure (Based on Capital Plan)	(2,870,000)	(4,329,000)	(5,390,000)	(5,620,000)	(2,620,000)	(2,725,000)
Transfer from Operating Budget						
--Other Infrastructure	1,622,783	1,847,904	1,901,462	1,706,091	1,761,813	1,818,649
--SSI/SGI Trails	226,706	233,507	238,177	242,941	247,800	252,756
--Dam/Bridge/Trestle	200,000	200,000	200,000	200,000	200,000	200,000
--Infrastructure Renewal Special	925,000	925,000	925,000	925,000	925,000	925,000
Interest Income*	200,000	200,000	-	-	-	-
Ending Balance \$ - Infrastructure Portion	7,566,611	6,644,022	4,518,661	1,972,693	2,487,306	2,958,711

* 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.

1.280 Regional Parks
Capital Reserve Fund Schedule
2025 - 2029 Financial Plan

Capital Reserve Fund Schedule

Reserve Fund: 1.280 Regional Parks Land Acquisition Reserve Fund (Bylaw No. 1831)

Cost Centre: 101375 (PLO) Parks Statutory Land Acquisition Reserve	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,193,930	1,243,930	1,293,930	1,293,930	1,293,930	1,293,930
Park Land Acquisition	-	-	-	-	-	-
Proceeds from Sale of Surplus Park Land						
Interest Income	50,000	50,000				
Ending Balance \$ - Parks Statutory Land Acquisition Reserve	1,243,930	1,293,930	1,293,930	1,293,930	1,293,930	1,293,930

1.280 Regional Parks
Equipment Replacement Fund Schedule (ERF)
2025 - 2029 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.280 Regional Parks ERF (Bylaw No. 945)

Cost Centre: 101423 (PLO)
Equipment Replacement Fund

	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,589,912	1,428,055	797,485	796,772	695,338	438,912
Planned Purchase (Based on Capital Plan)	(801,200)	(1,378,400)	(802,700)	(972,800)	(1,197,400)	(1,032,000)
Transfer from Operating Budget	524,343	732,830	801,987	871,366	940,974	1,010,813
Disposal Proceeds	100,000	-	-	-	-	-
Interest Income*	15,000	15,000				
Ending Balance \$	1,428,055	797,485	796,772	695,338	438,912	417,725

* 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.

1.280 Regional Parks
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to 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.

Summary

Reserve/Fund Summary	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Projected year end balance						
Operating Reserve	123,037	142,037	137,077	152,158	147,280	162,445
Operating Reserve - Legacy Fund	18,985	19,685	19,685	19,685	19,685	19,685
Total projected year end balance	142,021	161,721	156,761	171,842	166,964	182,129

See attached reserve schedules for projected annual cash flows.

1.280 Regional Parks
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

Regional Parks

Established by Bylaw No. 4145 to 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.

Operating Reserve Schedule - FC 105500

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	104,037	123,037	142,037	137,077	152,158	147,280
Planned Purchase	-	-	(20,000)	-	(20,000)	-
Transfer from Ops Budget	15,000	15,000	15,040	15,081	15,122	15,165
Interest Income*	4,000	4,000				
Total projected year end balance	123,037	142,037	137,077	152,158	147,280	162,445

Assumptions/Background:

2026: \$20,000 to fund Visitor Survey

* 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.

1.280 Regional Parks Legacy Fund
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

Regional Parks Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105102

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	18,185	18,985	19,685	19,685	19,685	19,685
Planned Purchase						
Donation Received	-					
Interest Income*	800	700				
Total projected year end balance	18,985	19,685	19,685	19,685	19,685	19,685

Assumptions/Background:

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

2025 – 2029 Financial Plan

Regional Parks
September 25, 2024

Comparison of Budgets

2024 FINAL

Operating \$		\$19.7M
Capital \$		\$13.7M
Operating Δ		12.3%
Requisition Δ		12.7%

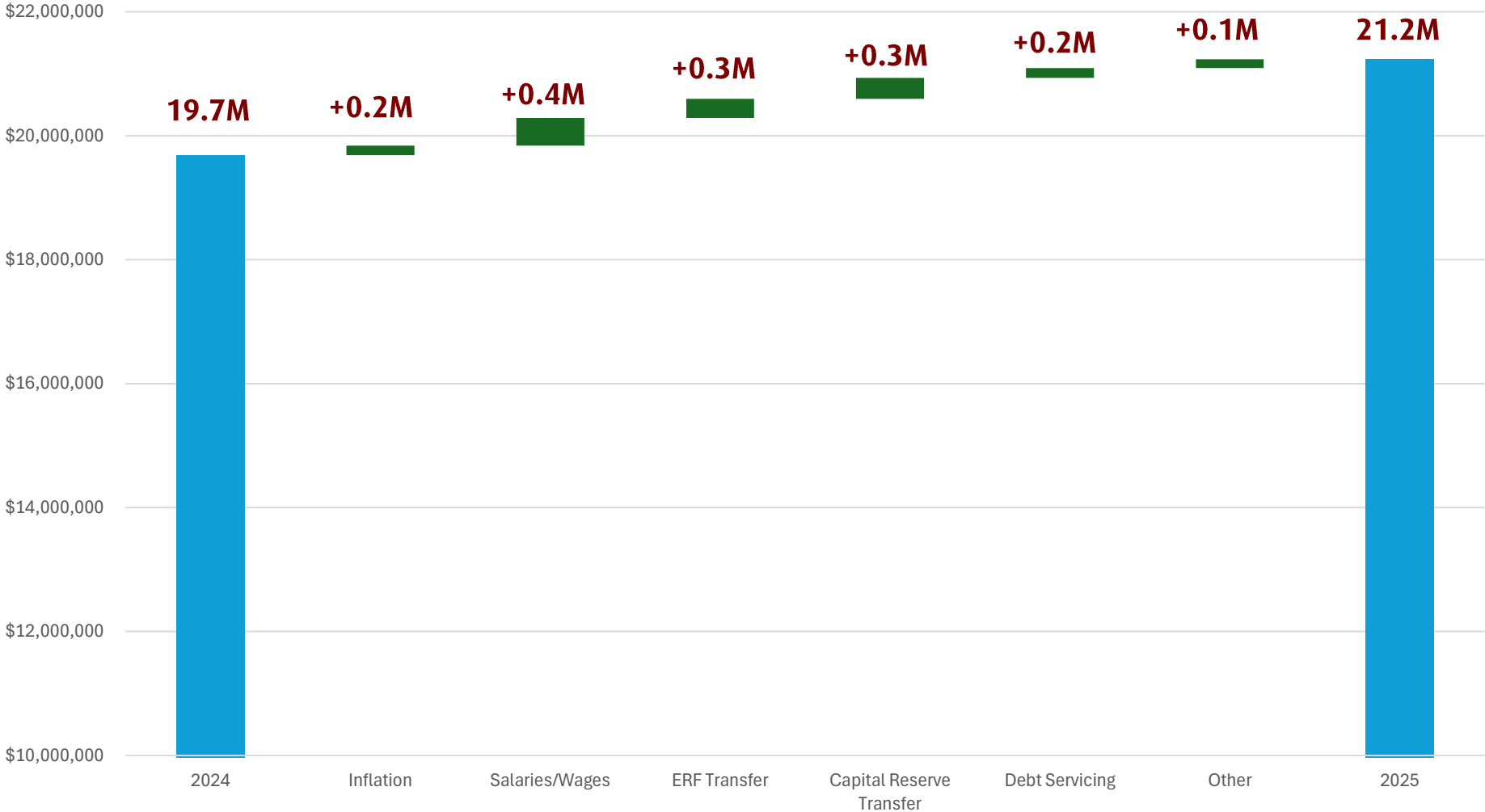
2025 PROVISIONAL

Operating \$		\$21.2M
Capital \$		\$16.7M
Operating Δ		7.9%
Requisition Δ		8.0%



Operating Budget Changes

Operating Expenditures increased by \$1.5M or 7.9%



Operating Budget Changes

Operating Expenditures increased by \$1.5M or 7.9%

Inflation - \$0.2M (0.8%)

Inflationary increases and adjustments to core operating costs to maintain current service level and better reflect historical trends and evolving services.

Salaries – \$0.5M (2.3%)

Non-discretionary salary/wage increases based on current collective agreement. IBC 7c-4.1 has a net zero effect on the salary/wage budget as the eight 0.8 FTE positions are offset by a reduction to the auxiliary budget.

ERF - \$0.3M (1.6%)

Includes inflationary increase to core transfer and an ongoing increase to the annual transfer to Equipment Replacement Fund to support fleet decarbonization.

Capital Reserve - \$0.3M (1.7%)

Includes inflationary increase to core transfer and a one-time increase to the annual transfer to Capital Reserve Fund for Royal Oak Golf Course critical infrastructure upgrades. Work includes culvert replacement and site remediation.

Debt Servicing - \$0.2M (0.8%)

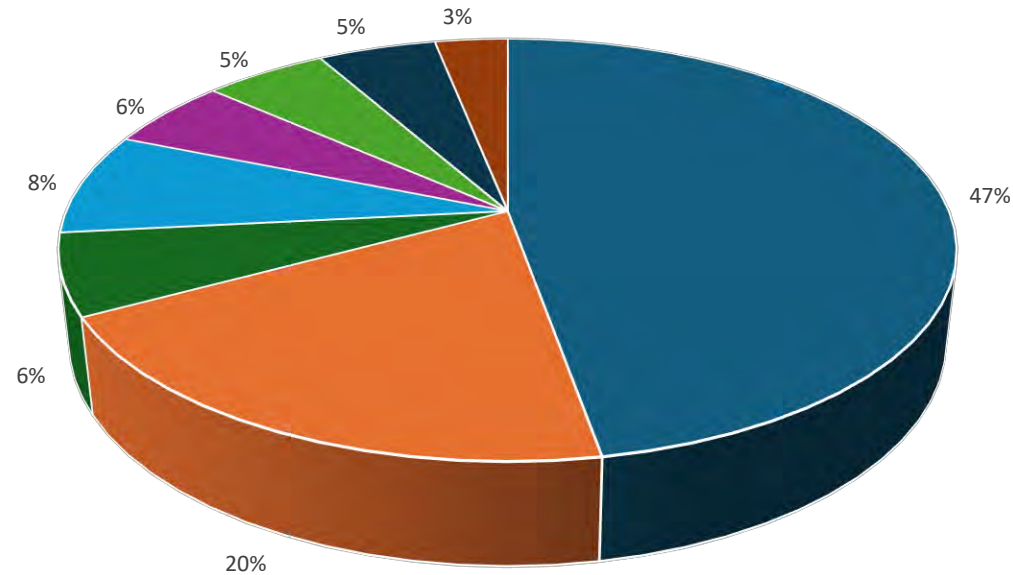
New debt servicing costs relating to land acquisition (Loan Authorization Bylaw No. 4506) and the Regional Trestle Renewal, Trails Widening and Lighting Project (Loan Authorization Bylaw No. 4588 – pending board approval).

Other - \$0.1M (0.7%)

Other ongoing and one-time supplementary costs - SharePoint migration, ROGC property taxes, grant funded species at risk program costs.

Operating Budget Expenditures

2025 Expenditures by Type



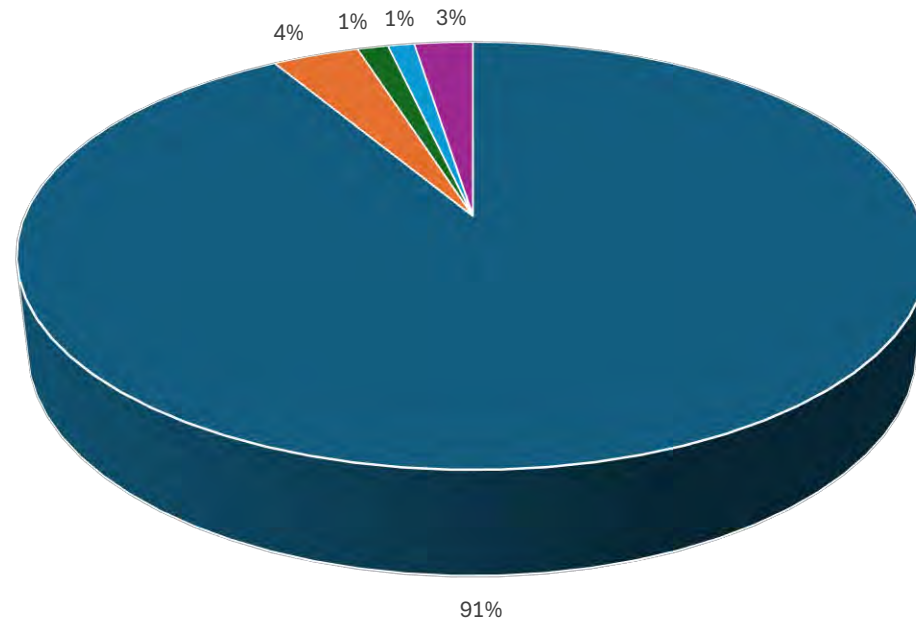
Salaries/Wages	10.0
Capital/Reserve Transfers	4.2
Debt Servicing	1.3
Internal Allocations	1.7
Park Maintenance and Field Supplies	1.1
Consultants/Contract for Services	1.1
Other Operating Costs	1.1
Vehicles & Equipment	0.7
Total	\$21.2M

Key Drivers

Salaries and wages account for approximately 47% of the total operating budget, with capital funding via reserves and debt servicing accounting for a combined 26%. The remaining 27% is a combination of various operating expenditures, including internal allocations, contract for services, park maintenance, field supplies, vehicles and equipment, telecommunications, legal, insurance, training, utilities, disposal and other. Currently, Regional Parks has 77 FTEs and utilizes approximately 30,000 auxiliary hours in various capacities.

Operating Budget Revenue

2025 Revenue Sources

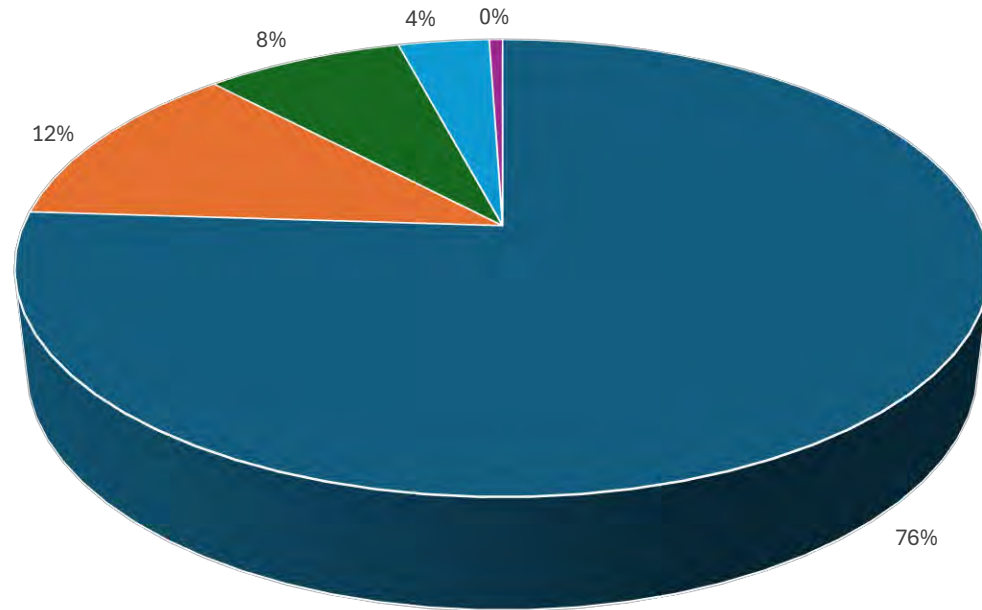


Municipal Requisition	19.4
PILT/GILT	0.8
Parking Fees	0.3
Camping Fees	0.2
Other	0.5
Total	\$21.2M

2024 Final Budget	2025 Preliminary	Δ \$	Δ %
\$18.0M	\$19.4M	\$1.4M	8.0%

Capital Budget Expenditures

2025 Capital Expenditures by Asset Class



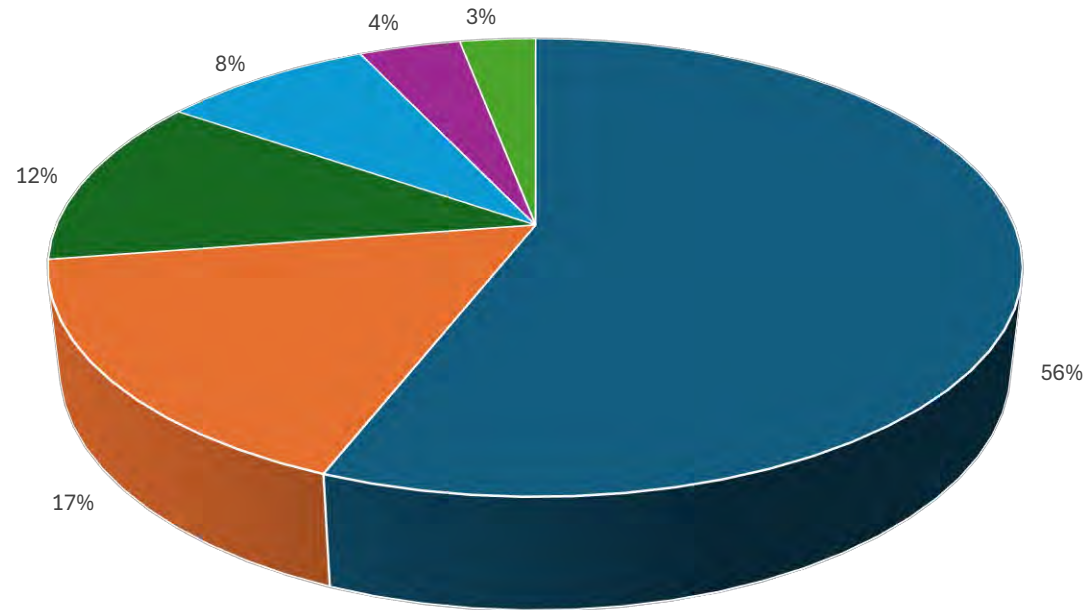
Engineered Structures	12.7
Land	2.0
Vehicles	1.3
Buildings	0.6
Equipment	0.1
Total	\$16.7M

Key Drivers

Engineered structures and land account for approximately 88% of capital expenditures based on asset class, 76% and 12% respectively. Of the \$12.7M in engineered structures budgeted for in 2025, the Regional Trestle Renewal, Trails Widening and Light Project accounts for \$8.2M. Key projects that relate to the other \$4.5M are the Aylard Farm parking lot upgrades, upgrades to dam infrastructure, portal signs and the Sitting Lady Falls footbridge replacement.

Capital Budget Expenditures

2025 Capital Expenditures by Program



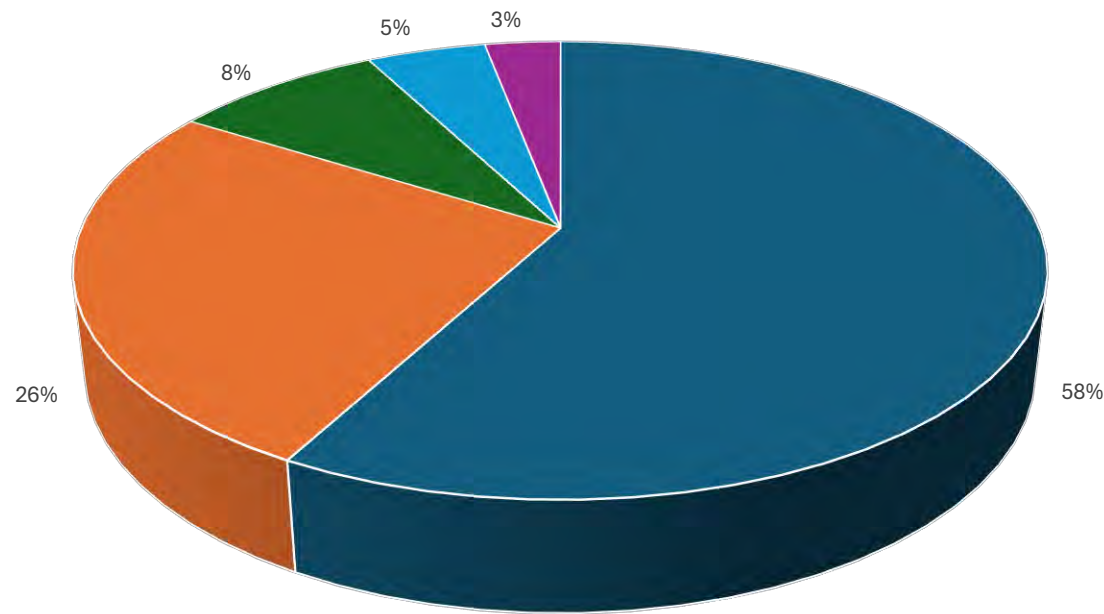
Regional Trails	9.3
Regional Parks	2.8
Land Acquisition	2.0
Fleet	1.4
Dams	0.7
HQ/Service Yard	0.5
Total	\$16.7M

Key Drivers

Regional Trails account for approximately 56% of the total capital expenditures for 2025. Work includes trestle renewals, surface upgrades, widening and lighting. Regional Parks projects are the second larger driver accounting for 17% of the total budget. Potential land acquisition is the third largest driver accounting for approximately 12%. Dam infrastructure, fleet replacement, and HQ/ service yard improvements combined account for the remaining 15%.

Capital Budget Source of Funds

2025 Capital Funding



Debt	9.7
Reserve Fund	4.3
Equipment	1.4
Capital Funds on Hand	0.8
Grants	0.5
Total	\$16.7M

Key Drivers

Debt funding accounts for approximately 58% of the total funding for capital projects in 2025. The \$9.7M is directly related to borrowing for land acquisition (Loan Authorization Bylaw No. 4506) and the Regional Trestle Renewal, Trails Widening and Lighting Project (Loan Authorization Bylaw No. 4588 – pending board approval). Reserve funds (capital and ERF) account for a combined 34% of the total funding. Annual contributions to these reserve funds are made via operating budget.



Thank you

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Capital Regional District



CRDVictoria



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**REPORT TO REGIONAL WATER SUPPLY COMMISSION
MEETING OF WEDNESDAY, OCTOBER 16, 2024**

SUBJECT Regional Water Supply Service 2025 Operating and Capital Budget

ISSUE SUMMARY

To provide an overview of the draft 2025 Regional Water Supply Service budget, highlighting the 2024 budget variance and the proposed 2025 budget figures. The report generally follows the information provided in the attached draft budget document (Appendix A).

BACKGROUND

The draft 2025 Regional Water Supply Service budget has been prepared for the Regional Water Supply Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. The budget recommendations are also necessary to establish the wholesale water rate and approve the rate by year end through adopting a rate bylaw. As in previous years, the draft 2025 Regional Water Supply Service budget has been prepared considering the CRD Board's 2025 service planning and financial expectations, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements and upgrades to maintain service levels within the Region. The following sets out the key components of the budget.

2024 Year End Financial Projections

Year-end revenue and expenditure projections have been established and estimated variances, including the proposed capital fund transfer, are summarized as follows:

Budget Item	Projected Variance Exceed/(Below) Budget(\$)	Projected Variance (%)
Operating Expenditures	-\$47,506	-0.26%
Conveyance Fee for Service to First Nations	-\$450,000	-50.0%
Capital Fund Transfers	\$763,025	4.37%
Debt servicing - principal and interest expenditures	-\$73,000	-67.57%
Revenue	\$171,071	0.41%

The lower than budgeted operating expenditures are primarily due to temporary vacancies, partially offset by inflationary cost increases of chemical supplies related to water operations. There is also a projected reduction in the Conveyance Fee for Service to First Nations as the flows have been refined during water service agreement negotiation. The additional revenue is a result of higher water demand than budgeted. It is proposed to transfer the net surplus to the capital fund and reduce the borrowing requirement in 2025.

2025 Budget

Rate Base

The rate base includes facilities, equipment, infrastructure, and other assets used in providing the Regional Water Supply service. 2025 rate base increased by \$1,523,800 compared with 2024 rate. This increase relates to physical plant additions, offset by current year depreciation and the change in prior year estimates of additions and disposals. This indicator highlights that we are continuing to invest in our infrastructure at a greater rate than the existing infrastructure is depreciating. The changes in physical plant and work in progress are listed on page 5 of the budget document (Appendix A) and are used to project the 2024 year-end total physical plant value and determine the 2025 rate base.

Revenue Requirement

The revenue requirement for 2025 increased by \$2,912,455. This is resulting from an increase in operational expenses of \$927,687 (explained further in the next section, Operating Budget), an increase in depreciation expenses of \$140,968 and an increase in the return on the rate base of \$1,843,800.

Operating Budget

The 2025 operating budget reflects an inflationary increase in non-discretionary expenses such as estimated wage/salary increases, corporate support service allocation increases, chemical and electricity costs, vehicle costs and other operating expense adjustments. The net core 2025 operating budget increase is \$1,297,687.

As detailed in the 2025 Community Needs Summary there are five proposed Initiative Business Cases with 6.1 Full Time Equivalent (FTE) associated positions incorporated within the 2025 budget. The following new positions have been added to support continued wildfire preparedness, growth in Capital Plan activity and sampling requirements, and increasing regulatory pressures related to the Dam Safety Program. Further details of the rationale for these additions and service level improvements are included in Appendix E, while the full 2025 Community Needs Summary will be presented at the Committee of the Whole on October 30, 2025.

Initiative	Staff impacts (2025)	Business Driver - Rational	Incremental cost (2025)	Funding source
2a-5.1 Seasonal Watershed Operator 2s	1.5 Auxiliary conversion (Q1 Start)	To sustain current levels of wildfire preparedness and vegetation management to the Watershed Protection division. These positions were previously covered by auxiliary hours.	\$ 18,635	Fee-for-service
2a-8.2 Water Quality Sampling Technician	0.6 New ongoing (Q1 Start)	To enhance capacity to meet the sampling demands of the growing system.	\$ 19,122	Fee-for-service
2b-2.2 Capital Projects Resource	1 New ongoing (Q3 Start)	Advancing backlog of watershed capital projects that mitigate risks in the watershed include wildfire, extreme weather, flooding, contamination, and power failures.	\$98,500	Capital & Fee-for-service

Initiative	Staff impacts (2025)	Business Driver - Rational	Incremental cost (2025)	Funding source
2b-1.1 Dam Safety Program – Integrated Water Services	3 New Ongoing (Q1 Start)	Includes two new engineers and a new operator to support the operation, maintenance, and surveillance of the dams, as well as regulatory compliance activities and resolving safety issues through capital and operational safety improvements.	\$539,450	Capital, Fee-for-service & Requisition

In addition, there are three new Initiative Business Cases that are proposed as part of the 2025 Water Community Needs; the associated positions provide support to various water and wastewater services and are partially funded through the Regional Water Supply Service. The associated costs have been incorporated within the 2025 budget. A summary of the rational for these positions is provided below and expanded on in Appendix E.

Initiative	Staff impacts (2025)	Business Driver - Rational	Incremental Cost (2025)	Funding Source	Funding Allocation
2b-2.3 Systems Maintenance Electronics Technologist	1 New ongoing (Q2 start)	To support the growing preventative maintenance and capital programs within the system, as well as support cyber security improvements.	\$231,000	Requisition, Reserves & Fee-for-service	50% Core Area 25% JdF, 25% RWS
2b-2.4 Systems Maintenance Electrician	1 New ongoing (Q3 start)	To support the growing preventative maintenance and capital programs within the system.	\$180,500	Fee-for-service & Reserve	50% JdF and 50% RWS
2a-8.3 Laboratory Assistant	1 New ongoing (Q2 start)	As the population grows, the demand for water increases, requiring additional capacity in the CRD's accredited internal laboratory to handle expanded testing.	\$72,000	Requisition & Fee-for-service	50%Core Area and 50% RWS

The IBCs result in ongoing additional budget request of \$346,920 in the operating budget for 2025.

In 2024 the Corporate Enterprise Asset Management team was transferred from Financial Services to Integrated Water Services (IWS) and merged with the existing IWS Customer and Technical Services to create a new Corporate Asset and Maintenance Management (CAMM) division. As the focus of Corporate Enterprise Asset Management has transitioned from a financial corporate function, these resources under CAMM in 2025 will initially be focusing on supporting water and wastewater infrastructure, as the services with the largest percent of engineered assets. Historically, Corporate Enterprise Asset Management division was funded through requisition. Given the focus on water/wastewater infrastructure in 2025, the funding for this division has been split among the water and wastewater services based on asset value and criticality. In 2026, asset management standards and programs will be expanded to all services across with engineered assets and funding will be realigned to reflect this focus.

There are several environmental programs that are critical for the successful operation of the Regional Water Supply, these programs are summarized below.

- **Water Quality Operations Program** – As the core component of the Water Quality portfolio, the Program designs and executes the water quality monitoring and reporting for the source water as well as the treated water in the transmission system and across the CRD-owned and municipal distribution systems. The program also provides technical and scientific support to operations, planning and engineering in the Greater Victoria Drinking Water System.
- **Cross Connection Control Program** – Also part of the overall Water Quality portfolio, this Program reduces the risk of drinking water contamination by identifying potential cross connections and enforcing national and provincial plumbing code requirements.
- **Laboratory Services Program** – Provides a wide range of laboratory services for the CRD drinking water and wastewater operations. Lab services for drinking water operations are integral to the Regional Water Supply.
- **Demand Management Program** – Researches and tracks the various water uses in the Greater Victoria Drinking Water System to design and execute targeted initiatives and campaigns aimed at influencing residential, industrial, institutional or agricultural water demand.

Operating budget forecasts for 2026-2029 are presented in Appendix A for information, they are projections which will need to be refined in future years.

It is anticipated that the Regional Water Supply Service will become the direct service provider to the seven First Nations who historically received water from the Regional System. In 2024, two bulk water services agreements have been signed and the associated two First Nations are in the process of transitioning to be direct customers of the Regional Water Supply. The budget has been prepared to reflect 'conveyance fee' payments, in the amount of \$480,000 for 2025, that will fund operating expenses for those water systems required to convey water from the Regional Water Supply system to First Nations Reserve boundaries across Greater Victoria. The conveyance fee payments are subject to the completion of water service agreements with the participating Nations and operating agreements with the 'conveyors' that could include the Juan de Fuca Water Distribution Service, the Saanich Peninsula Water Service, the District of Central Saanich and the District of North Saanich. Agreements will all be applied retroactively to January 1, 2023, meaning that the Nations will receive a credit commensurate with the difference between the Juan de Fuca Water Distribution retail rate it paid during this period and the Regional Water Supply bulk water rate it would have paid.

Capital Budget

There are several capital projects planned for 2025 with a total value of \$106,074,750, including \$32,536,000 in carry forward projects, with the majority of the total budget being attributed to large initiatives and in-stream, multi-year projects such as:

- Greater Victoria Water Supply Area Land Acquisition
- Watershed Field Office building project
- Water Treatment Plant UV and Controls Upgrades
- Transmission main upgrade projects
- Storage Tank Assessments/Improvements
- Dam safety upgrades

There is also \$1,480,000 in projects cost-shared with the Juan de Fuca Water Distribution Service (pages 10 to 37 of the budget document).

There are numerous projects in the 2025 that have been reviewed and consolidated with similar works with the intent of finding efficiencies in delivery. Any new projects or newly consolidated projects/programs are shown in **bold** on the Capital Plan.

The five-year capital plan is presented for consideration. The value of the five-year (2025-2029) capital plan is currently \$349,407,750, plus \$3,751,000 in projects cost-shared with the Juan de Fuca Water Distribution Service.

The CRD is continuing with Phase 2 of the Regional Water Development Cost Charge (DCC) Program with the goal of implementation in 2025. The need for such a program was identified in the CRD 2023-2026 Corporate Plan and the 2022 RWS Master Plan and will be used to fund growth-related regional water supply system improvements.

A strategy for delivering and implementing the projects identified in the 2022 RWS Master Plan will be started in 2024 and continue into 2025. This strategy will look for efficiencies and provide more detailed timelines of the major projects such as the future filtration plant and the deep northern intake over the next 30 years.

Capital and Debt Expenditures

The 2025 capital expenditures will be partially funded through a transfer to the water capital fund budgeted at \$19,500,000, with the balance funded from existing cash reserves and borrowed funds (pages 10 and 11 of the budget document, Appendix A). The 2025 debt expenditures for existing debt servicing are budgeted to be \$2,587,255. Debt servicing expenditures will decrease by \$308,987 from 2024 due to reduced principal and interest payments on debt issues maturing in 2024. Additional projected water sales revenue and corresponding capital reserve fund transfer will reduce the borrowing needs in 2025. There is an existing loan authorization of \$46,000,000 (approved in 2021) of which \$42,000,000 will be used to fund the five-year capital plan. A new loan authorization will be required in 2026. The upcoming debt retirements on existing borrowings are summarized as follows:

Loan Number	Retirement Date	Loan Amount
LA3661-112	October 2025	\$6,500,000
LA3661-116	April 2026	\$1,500,000
LA3661-118	April 2027	\$4,500,000
LA3661-124	April 2028	\$1,700,000
LA3902-131	April 2030	\$3,000,000
LA3902-137	April 2031	\$1,500,000
LA3902-145	April 2033	\$5,000,000
LA4382-159	June 2039	\$4,000,000
LA4382-15X	April 2040 to 2041	\$42,000,000

When assessing key financial health indicators, the service has historically maintained an affordable level of debt, with the percentage of revenue dedicated to debt cost traditionally falling well below the 25% benchmark. The current 5-year Operating and Capital budget is forecasting the percentage of revenue dedicated to debt costs to exceed the 25% benchmark in 2029.

Additionally, the debt funding for capital investment is projected to exceed the 40% benchmark for years 2026 – 2029. While the capital plan includes projects forecasted to occur in the later years for informational purposes, the costs provided are Class D estimates and are refined as part of the capital planning process.

A summary indicator table is provided below:

Year	% Revenue for Debt	Capital Funded by Debt
2025	5.85%	37.93%
2026	9.93%	54.53%
2027	16.56%	65.22%
2028	21.38%	71.74%
2029	25.85%	50.12%

The Regional Water Supply five-year capital plan and 2022 Master Plan reflect a capital program developed to meet today's service requirements and growth needs while also ensuring the future resilience of the utility for generations to come. Through development of the DCC program and long-term asset management plan completions, the future debt needs will be refined. Capital and debt funding decisions are made in alignment with the life span of the assets to address inter-generational equity, balancing the cost of infrastructure between past, current and future users. The current long-term debt obligations are summarized on the attached graphs (Appendix B).

A \$577,541 transfer to the vehicle/equipment replacement fund is planned in 2025. The reserve fund balance is estimated at \$ 2,572,649 at year-end 2024 (See reserve schedule – Page 38 of the budget document, Appendix A).

Agricultural Water Rate Funding

The total budget for the agricultural water rate funding has been increased by \$50,000 to \$1,850,000. The 2025 agricultural water rate has been maintained at the 2024 rate of \$0.2105 per cubic metre. The Regional Water Supply agricultural water rate budget funds the difference between the municipal retail water rate and the CRD agricultural water rate. While the bulk water rate has increased annually, the agricultural rates has been held at \$0.2105 per cubic metre since the rates was assessed in 2010. As directed by the Commission, Phase 1 of an agricultural water rate review and options study was conducted in undertaken in 2022/2023. A further study, Phase 2, is postponed to 2025 at the direction of the Regional Water Supply Commission, which will consider options for the rates structure that best reflect the agricultural value.

A summary of the agricultural water volumes and agricultural water rate payments for 2011 to 2023 is attached as Appendix C.

Water Demand

Total water demand across the Region has generally continued to increase year over year primarily due to the continued rate of development and growth. These factors are expected to result in actual demand exceeding budget demand in 2024; the 2024 year-end demand is projected to be 300,000 cubic metres over budget of 51,000,000 cubic metres.

The recommended 2025 water rate has been calculated using a budget demand of 51,200,000 cubic metres (Page 6 of the budget document, Appendix A), which is 200,000 cubic metres more than the volume used in the 2024 budget.

Proposed 2025 Wholesale Water Rate

The recommended wholesale water rate takes into consideration the revenue required to meet operating and capital expenditures, including debt obligations and the budget demand volume established for 2025. The proposed 2025 wholesale rate is \$0.8631 per cubic metre, a 6.63% increase over the 2024 rate. The increase in annual bulk water cost for the average household using 239 cubic metres per year would be \$12.83 (Page 7 of the budget document, Appendix A).

Wholesale Water Rate History and Projection

The wholesale water rate history and projection is attached as Appendix D. The rates may be adjusted in the future to reflect actual revenue and expenditure circumstances and water demand volumes.

ALTERNATIVES

Alternative 1

The Regional Water Supply Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;
2. Approve the 2025 wholesale water rate of \$0.8631 per cubic metre;
3. Approve the 2025 agricultural water rate of \$0.2105 per cubic metre;
4. Direct staff to balance the 2024 actual revenue and expense on the transfer to the water capital fund;
5. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
6. Direct staff to amend the Water Rates Bylaw accordingly.

Alternative 2

The Regional Water Supply Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan as amended;
2. Approve the 2025 wholesale water rate as amended (amended rate);
3. Approve the 2025 agricultural water rate of \$0.2105 per cubic metre;
4. Direct staff to balance the 2024 actual revenue and expense on the transfer to the water capital fund;
5. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
6. Direct staff to amend the Water Rates Bylaw accordingly.

IMPLICATIONS

If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific initiatives (i.e., new initiatives), on-going operations, or the capital work program. One-time reductions in reserve fund contributions could be considered by

the Commission to help mitigate the budget and rate increases, but additional capital financing could result in the longer term.

Any changes in the recommended wholesale water rate would have to be incorporated in the Juan de Fuca Water Distribution Service and Saanich Peninsula Water Service budgets and rates.

CONCLUSION

The draft 2025 Regional Water Supply Service budget is presented for the Regional Water Supply Commission's consideration. The Commission will make budget recommendations to the Capital Regional District Board through the Committee of the Whole in October. The draft 2025 Regional Water Supply Service budget was prepared considering the Commission and Capital Regional District Board's 2025 service planning and financial expectations. A proposed increase in operating and capital funding combined with an adjusted revenue budget, is resulting in a recommended wholesale water rate of \$0.8631 per cubic metre, a 6.63% increase over the 2024 rate.

RECOMMENDATION

The Regional Water Supply Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;
2. Approve the 2025 wholesale water rate of \$0.8631 per cubic metre;
3. Approve the 2025 agricultural water rate of \$0.2105 per cubic metre;
4. Direct staff to balance the 2024 actual revenue and expense on the transfer to the water capital fund;
5. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
6. Direct staff to amend the Water Rates Bylaw accordingly.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Integrated Water Services
Concurrence:	Russ Smith, Acting General Manager, Parks, Recreation & Environmental Services
Concurrence:	Varinia Somosan, CPA, CGA, Acting CFO, Finance and IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

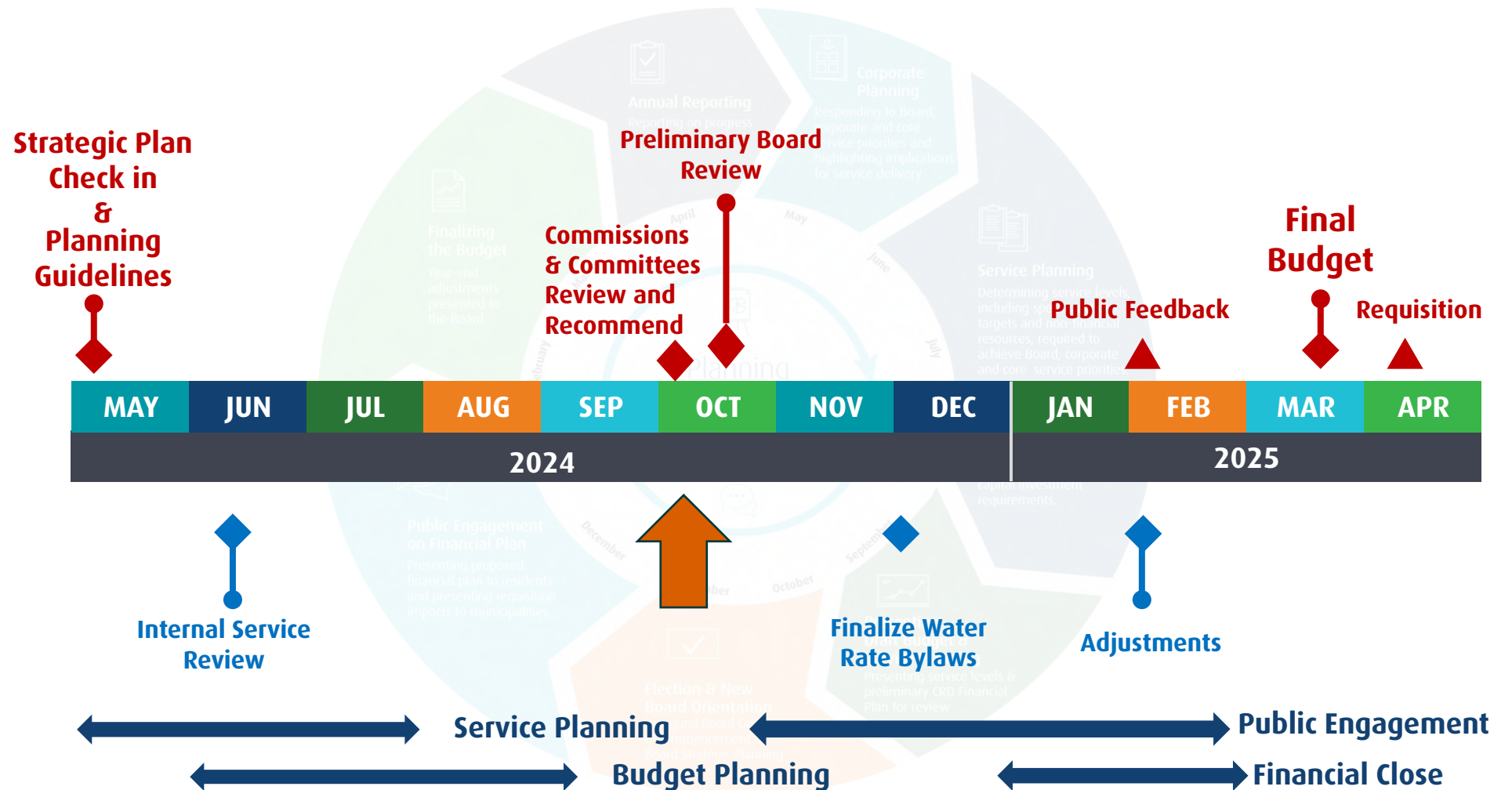
ATTACHMENT(S)

Presentation: Regional Water Service 2025 Budget Review
Appendix A: Draft 2025 Regional Water Supply Service Budget
Appendix B: Long Term Debt Obligations Summary
Appendix C: Agricultural Water Volumes and Rate Payments for 2011-2023
Appendix D: Wholesale Water Rate History and Projection
Appendix E: 2025 Initiative Business Case Summary

Regional Water Supply Service 2025 Budget Review

Regional Water Supply Commission
October 16, 2024

Budget Process Overview





2025 Budget Considerations

- 2024 Budget – year end budget projections
- Community Needs Summary
- Existing Asset Condition, Infrastructure Growth and Resiliency Needs
- Operating budget adjustments
- Capital funding & debt servicing
- Water demand projection and trends

Current System Overview

Treat over 50,450 ML/yr



122.5 kilometers of
Transmission Main



26 RWS Operations
Staff



Manage 15 Dams



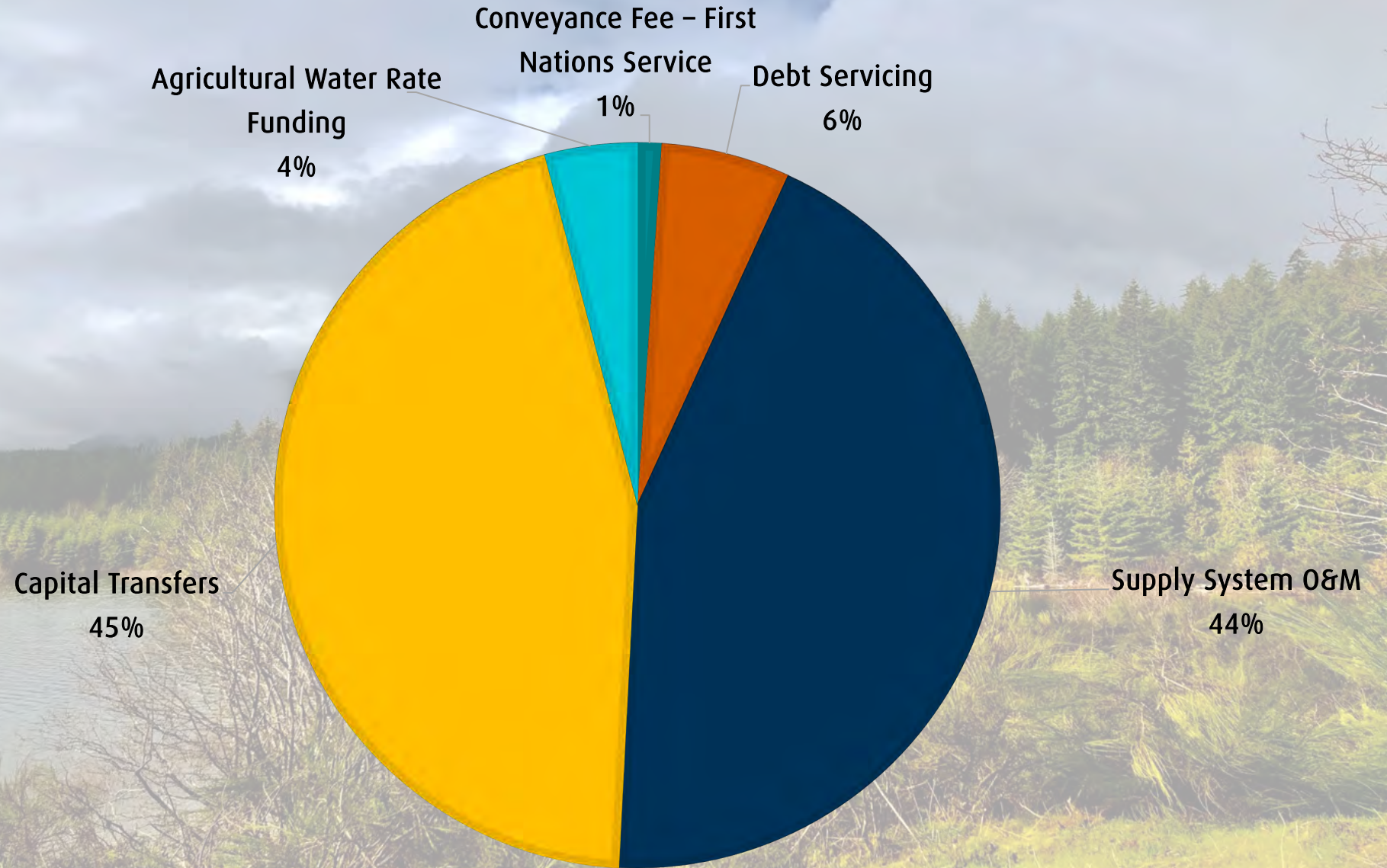
20,611 ha of Protected Watershed

2024 Year End Projections

Budget Item	Variance (\$)	Variance (%)
Operating expenditures	-\$47,506	-0.26%
Conveyance Fee for Service to First Nations	-\$450,000	-50.0%
Capital fund transfers	\$763,025	4.37%
Debt servicing - principal and interest expenditures	-\$73,000	-67.57%
Revenue	\$171,071	0.41%

2025 Budget Overview Breakdown of Expenditures

Total 2025 Budget: \$44,959,023 (6.63% increase)



2025 Rate Base & Revenue Requirement

2025 Rate Base: \$1,523,800 increase

2024 new assets capitalized (projected)	\$5,647,739
2024 depreciation & asset value adjustments	-\$8,610,831
Resulting 2024 change in physical plant	-\$2,963,092
2024 construction work in progress (projected)	\$19,411,782

2025 Revenue Requirement: \$2,912,455 Increase

2024 - 2025 O&M expense (change)	\$927,687
2024 - 2025 depreciation (change)	\$140,968
Return on rate base (change)	\$1,843,800

2025 Budget Overview

Operating Expenditures

Overview:

Core Operations: \$19,777,854 (7.02%)

Highlights:

- Increases resulting from inflationary pressures, chemical costs and collective agreement obligations
- Reallocation of funding for Enterprise Assessment Management to reflect focus
- Increased funding for Demand Management Public Engagement



2025 Budget Overview

Water Community Need Initiatives

Overview:

- Water Community Need Summary includes four proposed Initiative Business Cases which are fully supported by the Regional Water Supply services. Funding for the positions area a mixture of operation and capital budgets

Initiative Reference	Program Area	Business Driver - Rational	Staff impacts (2025)	Funding source
2a-5.1	Seasonal Watershed Operator 2s	To sustain current levels of wildfire preparedness and vegetation management to the Watershed Protection division. These positions were previously covered by auxiliary hours	1.5 Auxiliary conversion (Q1 Start)	Fee-for-service
2a-8.2	Water Quality Sampling Technician	To enhance capacity to meet the sampling demands of the growing system.	0.6 New ongoing (Q1 Start)	Fee-for-service
2b-2.2	Capital Projects Resource	Advancing backlog of watershed capital projects that mitigate risks in the watershed include wildfire, extreme weather, flooding, contamination, and power failures	1 New ongoing (Q3 Start)	Capital & Fee-for-service
2b-1.1	Dam Safety Program – Integrated Water Services	Includes two new engineers and a new operator to support the operation, maintenance, and surveillance of the dams, as well as regulatory compliance activities and resolving safety issues through capital and operational safety improvements.	3 New Ongoing (Q1 Start)	Capital, Fee-for-service & Requisition

2025 Budget Overview

Water Community Need Initiatives

Overview:

- Community Need Summary includes three new Initiative Business Cases which provide support to multiple services including Regional Water Supply

Initiative Reference	Program Area	Business Driver - Rational	Staff impacts (2025)	Funding source	Funding Allocation
2b-2.3	Systems Maintenance Electronics Technologist	To support the growing preventative maintenance and capital programs within the system, as well as support cyber security improvements	1 New ongoing (Q2 start)	Requisition, Reserves & Fee-for-service	50% Core Area 25% JdF, 25% RWS
2b-2.4	Systems Maintenance Electrician	To support the growing preventative maintenance and capital programs within the system.	1 New ongoing (Q3 start)	Fee-for-service & Reserve	50% JdF and 50% RWS
2a-8.3	Laboratory Assistant	As the population grows, the demand for water increases, requiring additional capacity in the CRD's accredited internal laboratory to handle expanded testing	1 New ongoing (Q2 start)	Requisition & Fee-for-service	50%Core Area and 50% RWS

The new positions result in ongoing additional operating budget request of \$346,920.

2025 Budget Overview Capital Plan

Overview	RWS (millions)	50% of JDF/RWS Combo (millions)	Total (millions)
Projects in Progress	\$ 32.54	\$ 0.38	\$ 32.92
2025 Capital Budget	\$106.08	\$ 1.48	\$107.55
5-Year Capital Budget	\$349.41	\$ 3.75	\$353.16

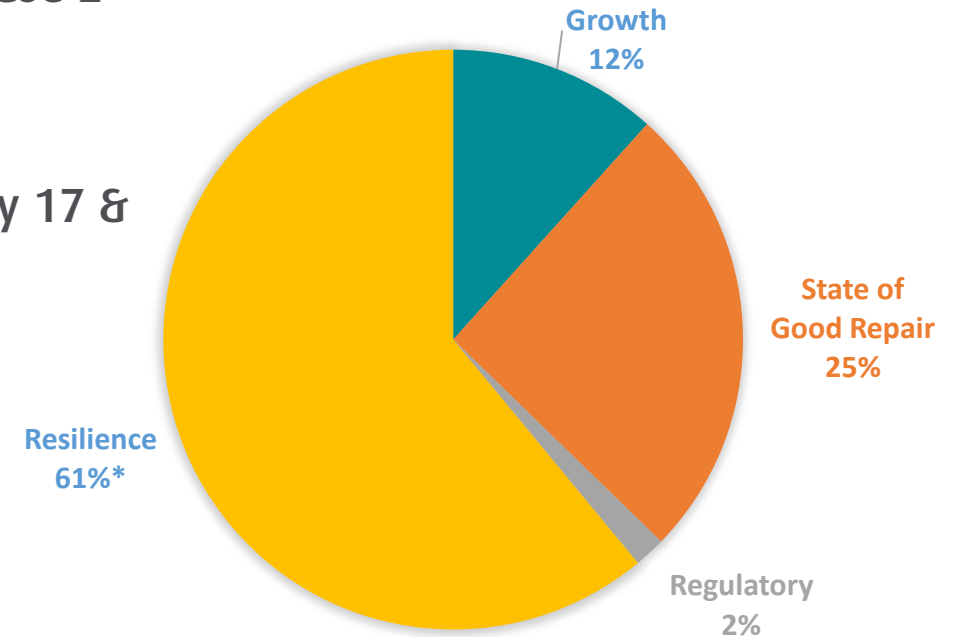
2025 Key Projects:

- Goldstream Field Office
- Seismic Assessment of Critical Facilities - Phase 2
- Project Delivery Strategy Study
- UV System Replacement
- Transmission Main 4 (Mt Newton to Highway 17 & Bear Hill Trunk Extension)
- Mount Tolmie Tank Improvements

Future Years:

- Transmission Main Upgrades (on going)
- Deep Northern Intake (2026)

RWS 2025 TOTAL \$106,074,750

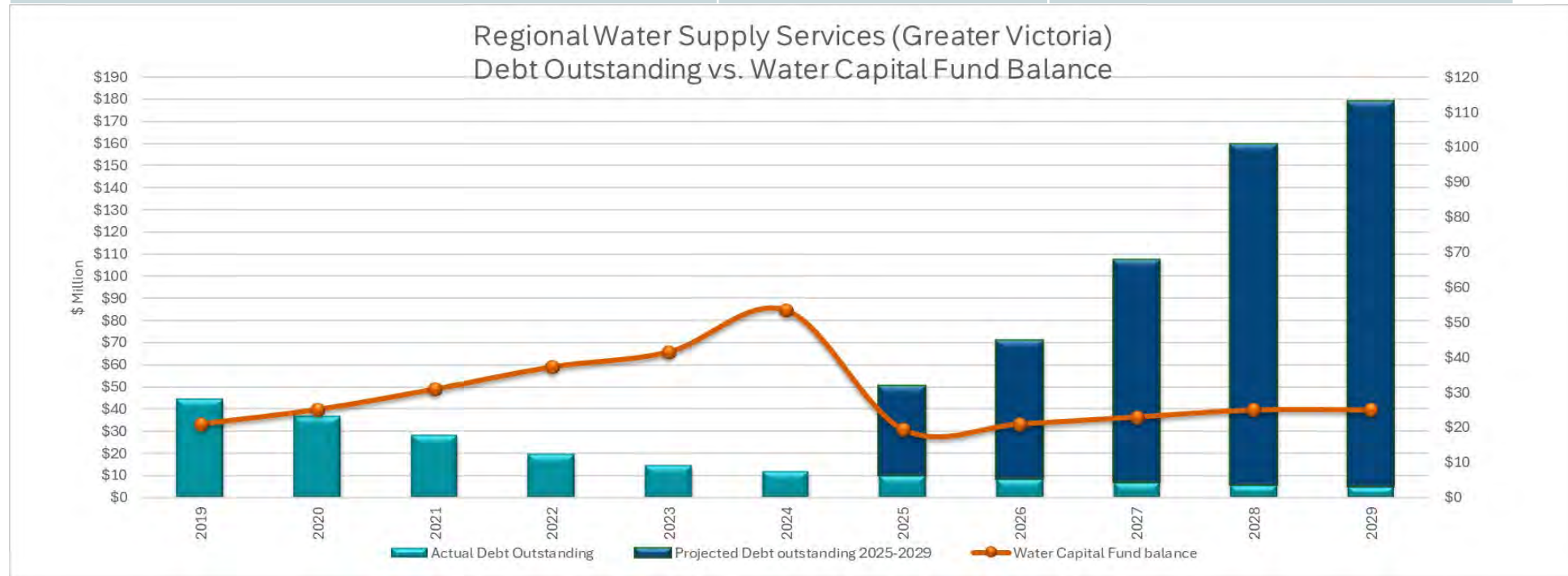


*skewed by 2025 Land Acquisition

2025 Budget Overview

Outstanding Debt & Capital Funding

2025 Transfer	2025 Budget	Budget change (over 2024)
Water Capital Fund	\$19,500,000	\$2,050,000
Debt Reserve Fund	\$186,373	\$78,333
Equipment Replacement Fund	\$577,541	\$97,786
Total Capital Transfers	\$20,263,914	\$2,226,119
Debt Servicing	\$2,587,255	\$(308,987)



2025 Budget Overview Water Rate Funding

First Nations Regional Water Service

2025 Conveyance Fee Budget

\$480,000 (-46.67%)

Agricultural Water Rate

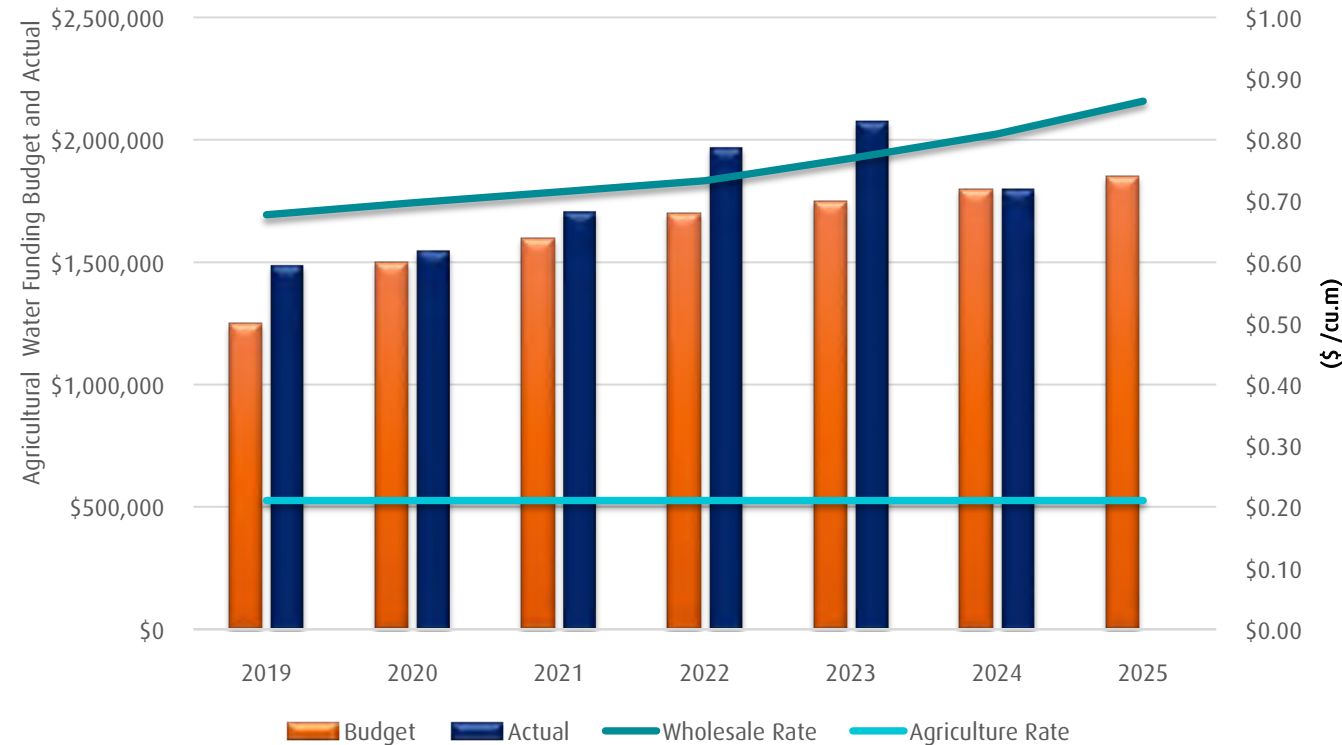
2025 Agricultural
Water Rate

\$0.2105 / m³ (0%)

2025 Agricultural
Water Rate Budget

\$1,850,000 (+2.78%)

Historic Agricultural Water Funding
Wholesale Rate vs. Agriculture Water Rate



2025 Budget Overview Wholesale Rate History & Projection

Overview:

2024 Projected Actual Demand:
51,300,000 cubic metres

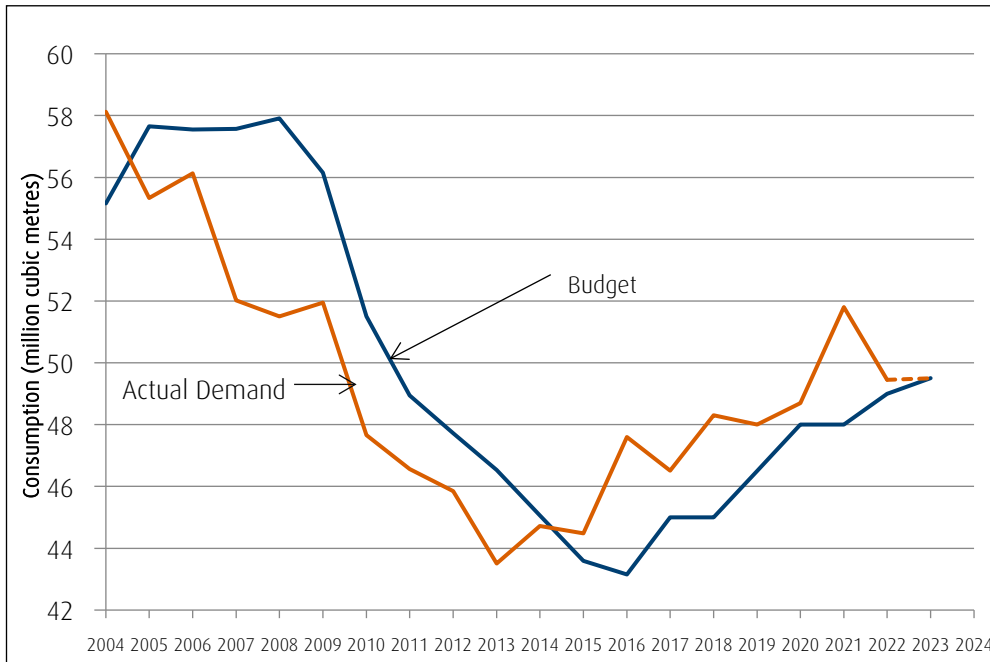
2025 Projected Water Demand:
51,200,000 cubic metres
(+ 200,000 cubic metres)

2024 Wholesale Rate: \$0.8094

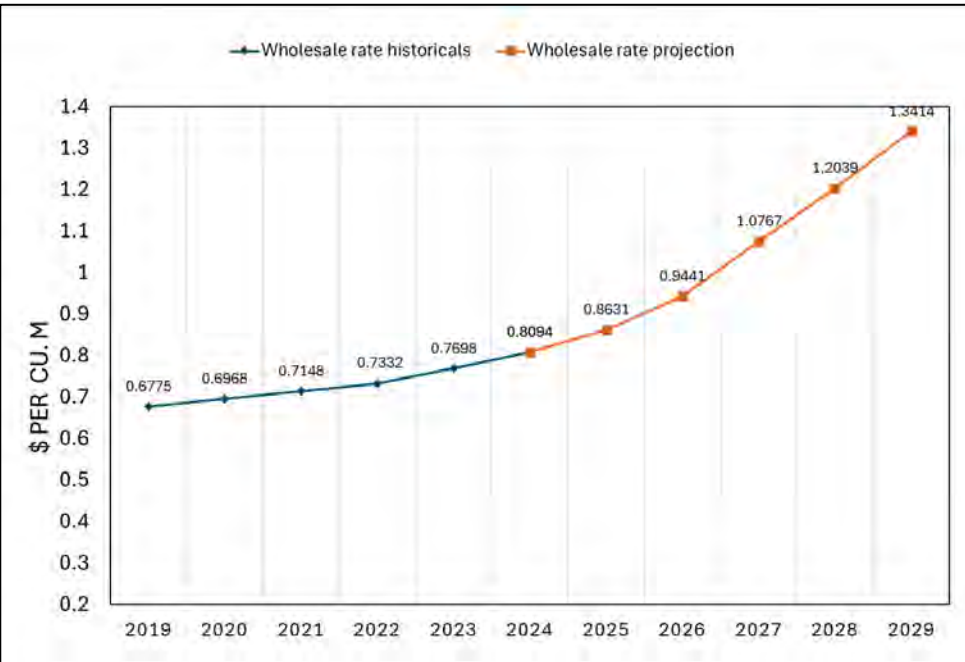
2025 Wholesale Rate: \$0.8631 (+6.63%)

2025 rate is below rate indicated for 2025 in 2024 budget (\$0.8711)

Regional Water Supply Annual Demand



Regional Water Supply Service (Greater Victoria) Wholesale Water Rate Historicals & Projections



2025 Budget Overview

Water Demand and Rates

2025 Total Revenue Budget: \$44,959,023

- 2025 Budget Water Demand:
51,200,000 cubic metres (+200,000 cubic metres)
- 2025 Regional Water Supply Wholesale Rate:
\$0.8631 / cubic metre (+6.63%)
- 2025 Agricultural Rate:
\$0.2105 / cubic metre (0%)
- Annual cost increase to average
residential consumption:
\$12.83



Budget Overview

Multi-Year Projection

Overview:

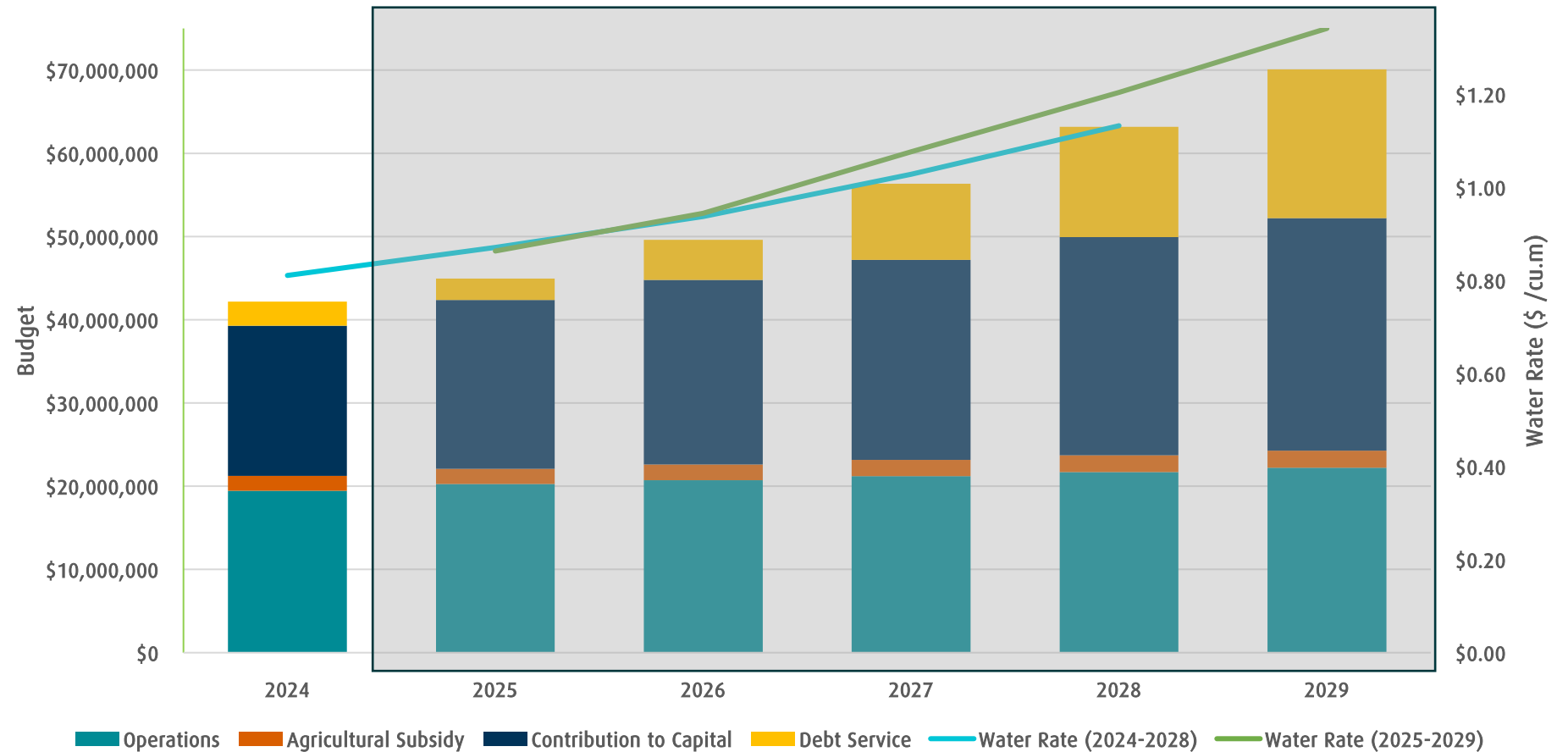
2024 RWS budget: \$42,114,204

2025 RWS budget: \$44,959,023 (+6.33%)

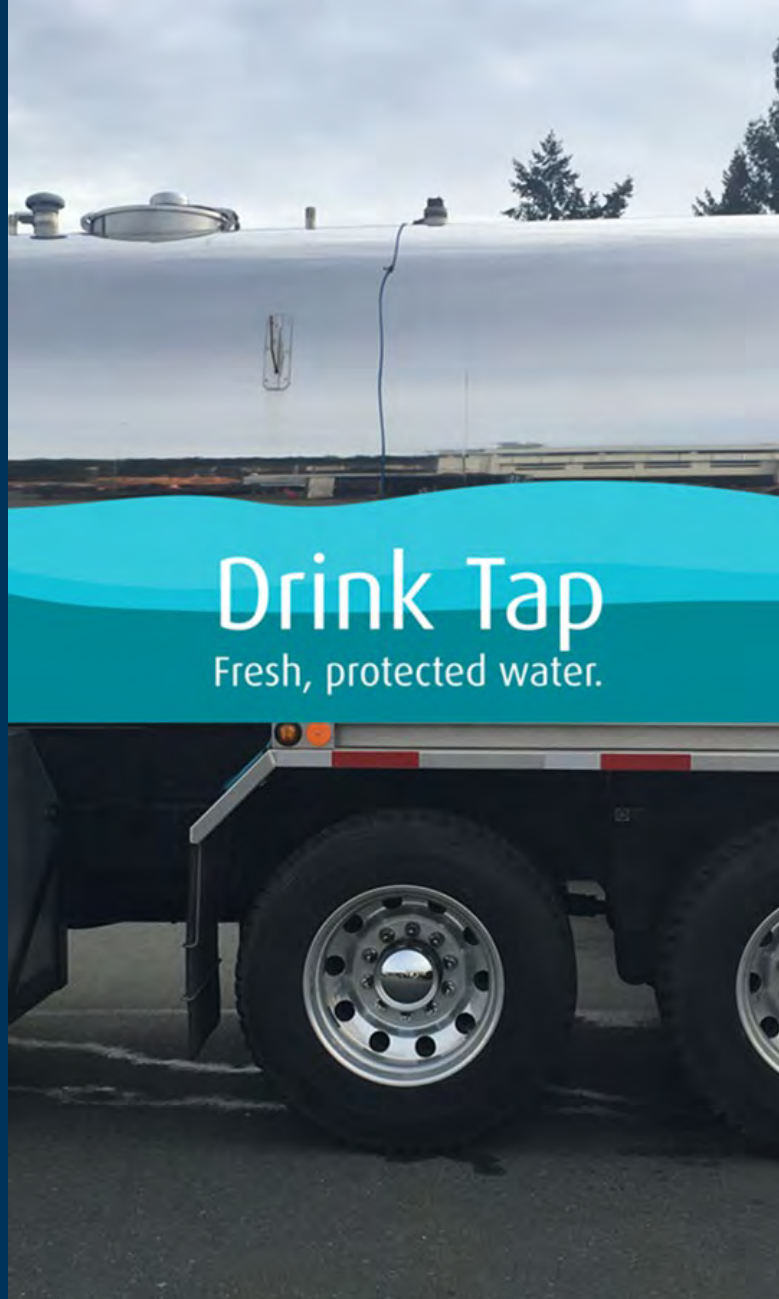
2025-2029 Average Water Rate Increase: 6.63%

Drivers:

Growing Capital Program linked to development, Master Plan and aging infrastructure



Budget Recommendations



1. Approve the 2025 Operating & Capital Budget & Five Year Capital Plan;
2. Approve the 2025 wholesale water rate of \$0.8631 per cubic metre;
3. Approve the 2025 agricultural water rate of \$0.2105 per cubic metre;
4. Direct staff to balance the 2024 actual revenue and expense on the transfer to the water capital fund;
5. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
6. Direct staff to amend the water rates bylaw accordingly.



Thank You



@crdvictoria



Capital Regional District



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CAPITAL REGIONAL DISTRICT

2025 BUDGET

Regional Water Supply

COMMISSION REVIEW

OCTOBER 2024

Service: 2.670

Regional Water Supply

Commission: Regional Water Supply

DEFINITION:

To finance, install, operate and maintain a water supply local service in the Capital Regional District, as per the Water Supply Local Service Establishment Bylaw No. 2537.

The establishment and operation of a Regional Water Supply Commission is done by Bylaw No. 2539.

SERVICE DESCRIPTION:

Regional Water Supply is responsible for the water supply, treatment and transmission system for the Greater Victoria region, providing wholesale water to municipalities that operate municipal distribution systems. The service administration and operation is provided by the Integrated Water Services Department.

PARTICIPATION:

City of Victoria
District of Oak Bay
District of Saanich
Township of Esquimalt
District of Central Saanich

Town of Sidney
District of North Saanich
Town of View Royal
City of Colwood
City of Langford

District of Metchosin
District of Sooke
Juan de Fuca Electoral Area
District of Highlands

MAXIMUM LEVY:

No stated limit in establishment bylaw and no ability to requisition.

MAXIMUM CAPITAL DEBT:

Authorized:	Pre Consolidated MFA Loan Authorizations - Regional Water Supply Water Works Facilities		\$137,700,000
Borrowed:			\$91,400,000
Remaining:	Expired		\$46,300,000
Authorized:	LA Bylaw No. 3451 - Regional Water Supply Land Acquisition		\$60,000,000
Borrowed:			\$60,000,000
Remaining:			\$0
Authorized:	LA Bylaw No. 3902 - Regional Water Supply Water Works Facilities	2014	\$12,500,000
Borrowed:			\$9,500,000
Remaining:	Expired		\$3,000,000
Authorized:	LA Bylaw No. 4382 - Regional Water Supply Water Works Facilities	2021	\$46,000,000
Borrowed:			\$4,000,000
Remaining:	Active		\$42,000,000

FUNDING:

Costs are recovered through the sale of bulk water.

Change in Budget 2024 to 2025 Service: 2.670 Regional Water Supply		Total Expenditure	Comments
2024 Budget		42,114,204	
Change in Salaries:			
Salaries and Benefits		400,300	Inclusive of estimated collective agreement changes
IBCs:			
2.0 FTE	Engineers - Dam Safety	301,000	2024 IBC 2b-1.1 Dam Safety Program (2025 start) - 2 Engineer (using existing budget)
1.0 FTE	Utility Operator	126,350	2024 IBC 2b-1.1 Dam Safety Program (2025 start) - 1 Utility Operator (RWS)
1.0 FTE	Capital Project Engineer	66,700	2025 IBC 2b-2.2 Capital Project Engineer - Q3 2025 start
1.5 FTE	Seasonal Watershed Operators	166,430	2025 IBC 2a-5.1 Watershed Protection - Seasonal Watershed Operator - 2 x 9 month positions
		(158,680)	Existing Operating budgets: Dam Safety Engineer; Seasonal Watershed Operators
		<u>(211,180)</u>	Funded through Capital Program: Capital Project Engineer; Dam Safety Engineers
		<u>290,620</u>	
Total Change in Salaries		690,920	
Other Changes:			
Transfer to Capital		2,050,000	Increase in Capital Fund Transfers
Asset and Maintenance Management		145,260	Asset Management transferred from Corporate to IWS
		56,300	Additional maintenance trade support
Chemical Supplies		191,410	Increased cost of chemicals and increased budgeted demand
Contracts for Services		123,490	
Demand Management		98,570	Increased funding for Demand management public engagement
Agriculture Water Rate Funding		50,000	
Insurance Costs		35,940	Recognize growing insurance premiums
Principal & Interest Payments		(308,990)	Principal and Interest Savings for debt retirement of: LA3419-105 of \$9m; LA3419-106 of \$1m
Vehicle Recovery		(97,786)	Increased Vehicle recovery to fund growth of Reserve Transfers
Other Costs		(190,295)	
Total Other Changes		<u>2,153,899</u>	
2025 Budget		44,959,023	
Summary of % Expense Increase			
Change between capital and debt funding		4.1%	
Change in labour costs		1.6%	
Change in asset and maintenance management		0.5%	
Change in chemical supplies		0.5%	
Balance of increase		0.5%	
% expense increase from 2024:		6.8%	

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

Water demand is forecasted in line with budget, while operational costs are forecasted below budget due to temporary vacancies (\$200k), partially offset by chemical supply costs expected to exceed budget (\$160k). The forecasted net surplus of \$500k will be transferred to the service's Water Capital Fund.

Rate Base for 2025 Revenue Year

	<u>2023</u> <u>Application</u>	<u>2024</u> <u>Application</u>	<u>End of 2024</u> <u>for '25 Applic.</u>	<u>Change</u>	
Wholesale System					
Physical Plant	\$ 235,712,793	\$ 232,362,092	\$ 229,399,000	\$ (2,963,092)	Note 1
Construction Work In Progress	11,671,851	11,685,562	19,411,782	7,726,221	Note 1
Cash Working Capital	2,627,965	2,611,253	2,725,626	114,373	
Inventory	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>	
Total Wholesale Rate Base	\$ 246,233,078	\$ 250,237,609	\$ 251,761,408	\$ 1,523,800	

Note 1: Refer to the Schedule of Change in Physical Plant & work in Progress for details.

Revenue Requirements for 2025 Year

	2023 Application	2024 Application	2025 Application	Change	
Wholesale					
Operations & maintenance	\$ 19,407,361	\$ 21,180,167	\$ 22,107,854	\$ 927,687	
Depreciation	8,090,249	7,159,519	7,543,987	\$ 384,468	
Return on rate base	<u>10,532,300</u>	<u>13,520,100</u>	<u>15,120,400</u>	<u>\$ 1,600,300</u>	Note 1
Subtotal of above	\$ 38,029,910	\$ 41,859,786	\$ 44,772,241	\$ 2,912,455	
Non-rate revenue including unaccounted water revenue	<u>(582,060)</u>	<u>(582,060)</u>	<u>(582,060)</u>	<u>\$ -</u>	
Total wholesale	\$ 37,447,850	\$ 41,277,726	\$ 44,190,181	\$ 2,912,455	

Note 1: Return on rate base is calculated with reference to the long term Canada bond rate & the average debt rate.

Schedule of Change in Physical Plant & Work In Progress

Wholesale

Projected Asset Additions	Projected Assets Capitalized	Projected Construction Work In Progress (CWIP)	Projected Assets CWIP
Dam Improvements	\$ 902,134	UV System Replacement	\$ 4,808,507
Transmission System Component Replacement	201,000	Meter Replacement	1,463,580
Meter Replacement	530,969	Dam Safety Program	1,571,856
Road Upgrade	301,384	Land Acquisition or Exchange	1,300,000
Replace disinfection equipment	389,522	PIPES	1,210,574
SCADA	380,139	Major Main Repairs	998,709
Watershed Culvert Replacement	215,517	Mt Tolmie Reservoirs	850,000
Computer Equipment	297,500	Post Disaster Emergency Water Supply	753,910
Valve Chamber Upgrades	272,333	Supply System	729,754
Hydrology Equipment	204,397	Forest Health/Resilience	632,905
IT Infrastructure	254,331	Radio Upgrades	477,983
Watershed Security Enhancements	204,988	Goldstream Field Operations Centre	458,036
Leech Watershed initiatives	179,964	Sooke Dam Safety Improvements	417,307
Land Improvements	131,725	Road Upgrades	404,555
Tunnel/ Culvert Replacement	120,147	SCADA Upgrades	401,171
Sooke Spillway Gate Power	103,009	Site Decommissioning	331,869
GWTP Emergency Automation	81,000	Segment Replacement	298,868
PIPES	89,382	Cathodic Protection Program	295,949
SAMP Improvements	89,232	IT Infrastructure	222,726
Land Acquisition or Exchange	80,000	Critical Equip Storage Building	210,429
Water Quality Program	74,346	Goldstream Treatment Plant Drainage Improvements	200,666
Water Supply Equipment Upgrades	70,000	Portable Pump Station	190,382
Goldstream Gatehouse Upgrade	68,250	GVWSA Road Rehabilitation	112,034
GVWSA Land Exchange/Acquisition program	60,056	Valve Replacement	110,578
Vehicles	60,000	Critical Facilities Program	108,953
Corrosion Protection	50,000	Cross Connection	102,022
Other Projects (10 minor projects below \$50k)	236,414	Strategic Asset Management Plan	100,081
Total projected assets capitalized	\$ 5,647,739	Hydrology Equipment	92,100
Less: current year's depreciation	(6,697,724)	Transmission system component upgrades	89,726
Less: change in prior year forecast addition estimates, & disposals	(1,913,107)	Tunnel Humpback Channel	80,422
Change in Physical Plant	\$ (2,963,092)	Office Upgrades	80,000
		Bridge Enhancements	73,200
		Spill Management Plan	70,000
		Watershed Security Enhancements	64,059
		Other Projects (8 minor projects under 50k)	98,871
		Projected CWIP	\$ 19,411,782
		Less Prior year's projected CWIP	(11,685,562)
		Change in CWIP	\$ 7,726,221

2025 Demand Estimate

Wholesale Demand

Years	Actual Demand cu.metre	Budgeted Demand cu.metre
2019	47,734,121	46,500,000
2020	48,730,475	48,000,000
2021	51,797,082	48,000,000
2022	50,297,409	49,000,000
2023	51,886,834	49,500,000
2024	51,300,000 ¹	51,000,000

2025 Demand Estimate

51,200,000

1. Projected consumption for 2024

Summary of Wholesale Water Rates

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	Change \$ per cu.m.	%
Wholesale water rate							
Unit cost per cu.m.	\$0.7148	\$0.7332	\$0.7698	\$0.8094	\$0.8631	\$0.0537	6.63%

Wholesale Water Rate Increase Impact on Residential Water Bill

Average Annual Consumption * : 239.0 cubic metres

<u>Charge for Twelve Months Consumption</u>		<u>Annual Charge</u>	<u>2025 Annual Change \$</u>
Average Consumption	2024 Year	\$ 193.45	
	2025	\$ 206.28	\$ 12.83
Half Average Consumption	2024 Year	\$ 96.72	
	2025	\$ 103.14	\$ 6.42
Twice Average Consumption	2024 Year	\$ 386.89	
	2025	\$ 412.56	\$ 25.67

* Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection

Schedule A
Asset Useful Life Assignments - PSAB

<u>Classes:</u>	<u>Code</u>	<u>Asset Categories</u>	<u>Useful Life, Years</u>
Land	LAND	Land & Rights of Way * (Note 1)	N/A
Building	BLDG	Building, Permanent	50
	BLOT	Building, Temporary/ Portable	20
	BLFX	Building fixture (<i>sprinklers</i>)	20
Equipment	BOAT	Boats & Marine Equipment	10
	COMP	Computer Equipment (<i>includes software</i>)	5
	ELEC	Electronic Equipment(<i>hydromet, weather stn eqpt</i>)	5
	FIRE	Fire & Safety Equipment	10
	GENT	Generator	20
	HYDR	Hydrants and Standpipes	20
	HYDY	Hydrology	10
	MTRS	Meters	20
	OFFE	Office Equipment	5
	OFFF	Office Furniture	10
	SCDA	SCADA Equipment	10
	SCRN	Intake Screens/Membranes (<i>stop logs</i>)	20
	SHOP	Shop Equipment	10
	TELE	Telecommunication Eqpt (<i>radios, phone systems</i>)	10
	WEQP	Water Works Eqpt(<i>W.Quality lab, Wshed eqpt</i>)	10
	NEW GRP	Weather stn & communication tower	15
Vehicle	VEHC	Vehicles	8
Engineering	BRDG	Bridge	50
Structure	CANL	Canal	50
	DAMS	Dam Structures	100
	PIPE	Pipelines, includes Vaults, Kiosks, Valve chambers	75
	PIPF	Pipelines, fittings	20
	PLPV	Parking lot paved	40
	PSEQ	Pump Station Equipment	20
	PSHS	Pump Station Housing	50
	PRVS	Valves, Flushes & PRV's	20
	RDGR	Roads gravel	20
	RDPV	Roads paved	40
	RESS	Reservoirs (steel & concrete)	50
	REST	Reservoirs (tower/tank)	35
	TANK	Storage tank	40
	TELP	Telephone and Power Lines	50
	TUNN	Tunnel, Culvert and Diversions	50
	WATP	Water Treatment Plant	25
	WELL	Wet well/ Well	50
Other Assets	CSTU	Capital Management Studies	5
	FENC	Fences	15
	LIMP	Land & Yard Improvements	20

Note 1: Land is not depreciated so a useful life assignment is not applicable.

APPENDIX A

CAPITAL REGIONAL DISTRICT

Program Group: CRD-Regional Water Supply

SUMMARY			2025 BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET 2	2024 ESTIMATED ACTUAL 3	2025 CORE BUDGET 4	2025 ONGOING 5	2025 ONE-TIME 6	TOTAL (COL 4, 5 & 6) 7	2026 8	2027 9	2028 10	2029 11
1										
<u>GENERAL PROGRAM EXPENDITURES:</u>										
WATERSHED PROTECTION	6,787,022	6,721,464	6,879,383	52,342	-	6,984,067	7,123,748	7,266,223	7,411,548	7,559,779
WATER OPERATIONS	7,385,305	7,568,379	7,842,702	295,839	-	8,138,541	8,322,590	8,533,263	8,753,440	8,979,453
WATER QUALITY	2,045,342	2,047,559	2,133,179	-	-	2,133,179	2,176,457	2,220,606	2,265,668	2,311,647
CROSS CONNECTION	800,530	797,456	836,509	-	-	836,509	862,038	886,837	913,347	939,791
DEMAND MANAGEMENT	761,302	763,011	859,872	-	-	859,872	878,943	900,088	923,930	946,867
INFRASTRUCTURE ENGINEERING	577,530	577,530	595,345	-	-	595,345	613,320	625,600	638,094	650,894
FLEET OPERATION & MAINTENANCE	(479,755)	(479,755)	(577,541)	-	-	(577,541)	(589,092)	(600,874)	(612,892)	(625,149)
ASSET & MAINTENANCE MANAGEMENT & GM SUPPORT *	602,891	437,017	807,882	-	-	807,882	828,617	849,363	871,169	893,602
TOTAL OPERATING EXPENDITURES	18,480,167	18,432,661	19,377,331	348,181	-	19,777,854	20,216,621	20,681,106	21,164,304	21,656,885
<i>Percentage increase over prior year's board budget</i>			4.85%			7.02%	2.22%	2.30%	2.34%	2.33%
CONVEYANCE FEE FOR SERVICE TO FIRST NATIONS	900,000	450,000	480,000	-	-	480,000	500,000	525,000	550,000	575,000
AGRICULTURAL WATER RATE FUNDING	1,800,000	1,800,000	1,850,000	-	-	1,850,000	1,900,000	1,950,000	2,000,000	2,050,000
			2.78%			2.78%	2.70%	2.63%	2.56%	2.50%
<u>CAPITAL EXPENDITURES & TRANSFERS</u>										
TRANSFER TO WATER CAPITAL FUND	17,450,000	18,213,025	19,500,000	-	-	19,500,000	21,000,000	23,000,000	25,000,000	27,000,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	479,755	479,755	577,541	-	-	577,541	589,092	600,874	612,892	625,149
TRANSFER TO DEBT RESERVE FUND	108,040	35,040	186,373	-	-	186,373	580,090	422,090	597,890	301,090
TOTAL CAPITAL EXPENDITURES & TRANSFERS	18,037,795	18,727,820	20,263,914	-	-	20,263,914	22,169,182	24,022,964	26,210,782	27,926,239
<u>DEBT SERVICING</u>										
DEBT - INTEREST & PRINCIPAL	2,896,242	2,874,791	2,587,255	-	-	2,587,255	4,809,274	9,166,280	13,256,825	17,889,131
TOTAL DEBT EXPENDITURES	2,896,242	2,874,791	2,587,255	-	-	2,587,255	4,809,274	9,166,280	13,256,825	17,889,131
<u>DEFICIT TRANSFERRED TO FOLLOWING YR</u>										
TRANSFER TO FOLLOWING YEAR DEFICIT CARRY FORWARD										
TOTAL EXPENDITURES	42,114,204	42,285,272	44,558,500	348,181	-	44,959,023	49,595,077	56,345,350	63,181,911	70,097,255
<u>SOURCES OF FUNDING</u>										
REVENUE - SALES	(41,278,152)	(41,522,220)	(43,842,409)	(348,181)	-	(44,190,590)	(48,432,927)	(55,341,200)	(62,001,961)	(69,214,105)
REVENUE - OTHER	(836,052)	(763,052)	(768,433)	-	-	(768,433)	(1,162,150)	(1,004,150)	(1,179,950)	(883,150)
TOTAL SOURCE OF FUNDING FROM OPERATIONS	(42,114,204)	(42,285,272)	(44,610,842)	(348,181)	-	(44,959,023)	(49,595,077)	(56,345,350)	(63,181,911)	(70,097,255)
TRANSFER FROM PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR SURPLUS CARRY FORWARD										
TOTAL SOURCES OF FUNDING	(42,114,204)	(42,285,272)	(44,610,842)	(348,181)	-	(44,959,023)	(49,595,077)	(56,345,350)	(63,181,911)	(70,097,255)
<i>Percentage increase over prior year's board budget</i>			5.93%			6.76%	10.31%	13.61%	12.13%	10.95%
Water Rate \$ per cu. m.	\$ 0.8094					\$ 0.8631	\$ 0.9441	\$ 1.0767	\$ 1.2039	\$ 1.3414
<i>Percentage increase over prior year</i>	5.14%					6.63%	9.39%	14.04%	11.82%	11.42%

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

Service No.	2.670	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Regional Water Supply							

EXPENDITURE

Buildings	\$8,000,000	\$11,050,000	\$500,000	\$0	\$0	\$0	\$11,550,000
Equipment	\$8,550,000	\$14,643,500	\$3,690,000	\$3,425,000	\$2,015,000	\$2,565,000	\$26,338,500
Land	\$320,000	\$33,580,000	\$4,080,000	\$975,000	\$2,645,000	\$865,000	\$42,145,000
Engineered Structures	\$14,785,000	\$44,875,000	\$35,980,000	\$57,585,000	\$76,510,000	\$50,020,000	\$264,970,000
Vehicles	\$881,000	\$1,926,250	\$773,000	\$855,000	\$495,000	\$355,000	\$4,404,250
	\$32,536,000	\$106,074,750	\$45,023,000	\$62,840,000	\$81,665,000	\$53,805,000	\$349,407,750

SOURCE OF FUNDS

Capital Funds on Hand	\$21,220,000	\$52,468,000	\$19,150,000	\$20,560,000	\$22,390,000	\$26,150,000	\$140,718,000
Debenture Debt (New Debt Only)	\$0	\$40,500,000	\$24,700,000	\$41,200,000	\$58,780,000	\$27,100,000	\$192,280,000
Equipment Replacement Fund	\$691,000	\$1,376,250	\$773,000	\$855,000	\$495,000	\$355,000	\$3,854,250
Grants (Federal, Provincial)	\$6,000,000	\$6,000,000	\$0	\$0	\$0	\$0	\$6,000,000
Donations / Third Party Funding	\$4,625,000	\$5,730,500	\$400,000	\$225,000	\$0	\$200,000	\$6,555,500
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$32,536,000	\$106,074,750	\$45,023,000	\$62,840,000	\$81,665,000	\$53,805,000	\$349,407,750

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

Service No.	2.670/2.680 Regional Water Supply & JDF Wate	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$250,000	\$80,000	\$200,000	\$80,000	\$80,000	\$690,000
Equipment	\$380,000	\$1,180,000	\$435,000	\$450,000	\$431,000	\$425,000	\$2,921,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$50,000	\$30,000	\$20,000	\$20,000	\$20,000	\$140,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$380,000	\$1,480,000	\$545,000	\$670,000	\$531,000	\$525,000	\$3,751,000

SOURCE OF FUNDS

Capital Funds on Hand	\$380,000	\$1,480,000	\$545,000	\$670,000	\$531,000	\$525,000	\$3,751,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$380,000	\$1,480,000	\$545,000	\$670,000	\$531,000	\$525,000	\$3,751,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.670

Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
WATERSHED PROTECTION													
Planning													\$ -
25-01	Study	Forest Resilience Studies and Assessments	Modelling, studies and assessments of forest fuels, forest health and efficacy of forest treatments in promoting forest resilience.	\$ 495,000	L	WU	\$ -	\$ 160,000	\$ 100,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 395,000
25-02	New	Public Engagement for Regional Water Supply	Public engagement plans and products.	\$ 130,000	L	WU	\$ -	\$ 30,000	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 130,000
25-03	Study	GVWSA Risk Assessments & Procedures	Risk assessments and updating procedures for security, biosecurity, spills	\$ 200,000	L	WU		\$ 10,000	\$ 60,000	\$ -	\$ 70,000	\$ -	\$ 140,000
25-04	Study	North Basin Intake Siting Studies	Data collection and studying stream flows and water quality entering the North Basin to inform location of a North Basin Intake	\$ 450,000	S	WU	\$ -	\$ 145,000	\$ 150,000	\$ 155,000	\$ -	\$ -	\$ 450,000
25-05	Study	Forest Management Plan for the GVWSA	Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change.	\$ 180,000	S	WU	\$ -	\$ 20,000	\$ 55,000	\$ 55,000	\$ 50,000	\$ -	\$ 180,000
Capital													
17-01	Renewal	Historic Goldstream Powerhouse Building	Repairs of historic Goldstream Powerhouse building and work toward making the site accessible to the public	\$ 196,000	B	WU	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-06	New	Forest Resilience Treatments	Thinning, juvenile spacing, and forest fuel management treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.	\$ 2,000,000	L	WU	\$ -	\$ 400,000	\$ 200,000	\$ 400,000	\$ 200,000	\$ 400,000	\$ 1,600,000
25-06					L	Other	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 600,000
09-01	Renewal	Leech River Watershed Restoration	A 17 year project to restore the Leech WSA lands for water supply.	\$ 5,576,000	L	WU	\$ 220,000	\$ 40,000	\$ 180,000	\$ 200,000	\$ -	\$ -	\$ 420,000
16-06	Renewal	Goldstream IWS Field Office	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.	\$ 12,500,000	B	WU	\$ 4,000,000	\$ 6,000,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 6,500,000
16-06	Renewal				B	Other	\$ 4,000,000	\$ 5,000,000	\$ -	\$ -			\$ 5,000,000
25-07	New	Hydromet Upgrades	New and upgraded hydrological and weather sensors and stations.	\$ 872,000	E	WU	\$ -	\$ 300,000	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 500,000
20-01	Replacement	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.	\$ 1,140,000	S	WU	\$ 840,000	\$ 840,000	\$ 250,000	\$ -	\$ -	\$ -	\$ 1,090,000
25-08	Renewal	Road Improvements	Gravel crushing, road deactivation and road upgrades to service water supply and watershed protection infrastructure and activities in the GVWSA	\$ 1,670,000	L	WU	\$ -	\$ 260,000	\$ 460,000	\$ 110,000	\$ 260,000	\$ 150,000	\$ 1,240,000
25-09	New	Climate Change Mitigations	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA	\$ 400,000	E	WU	\$ -	\$ 160,000	\$ -	\$ 80,000	\$ -	\$ 100,000	\$ 340,000
25-10	Renewal	Property Management - Assessments and Upgrades	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.	\$ 658,000	E	WU	\$ -	\$ 258,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 658,000
25-11	Renewal	GVWSA Bridge Supply & Installation	Replacement of undersized culverts with climate ready bridges which allow for fish passage.	\$ 1,755,000	S	WU	\$ -	\$ 30,000	\$ 400,000	\$ 425,000	\$ 450,000	\$ 450,000	\$ 1,755,000
25-12	New	GVWSA Land Acquisition	Acquisition of priority lands for Regional Water Supply	\$ 33,300,000	L	Debt	\$ -	\$ 32,300,000	\$ -	\$ -	\$ -	\$ -	\$ 32,300,000
													\$ -
Watershed Protection Sub-Total				\$ 61,522,000			\$ 9,060,000	\$ 46,203,000	\$ 2,455,000	\$ 1,870,000	\$ 1,225,000	\$ 1,595,000	\$ 53,348,000
INFRASTRUCTURE ENGINEERING AND OPERATIONS													
Planning													
16-10	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedness.	\$ 2,250,000	S	WU	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ 800,000
17-13	New	Asset Management Plan	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.	\$ 400,000	S	WU	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000

APPENDIX A

Service #: 2.670

Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
19-04	Study	Seismic Assessment of Critical Facilities Phase 2	Second phase seismic assessment of critical facilities will now be undertaken.	\$ 275,000	S	WU	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
19-15	New	Hydraulic Capacity Assessment and Transient Pressure Analysis	Detailed level-of-service assessment for the RWSC transmission system and transient pressure analysis.	\$ 250,000	S	WU	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
20-08	Study	Regional Water DCC Program	Design of a Regional DCC Program	\$ 650,000	S	WU	\$ -	\$ 200,000	\$ 40,000	\$ -	\$ -	\$ 10,000	\$ 250,000
20-10	Study	Condition & Vulnerability Assessment	Conduct a condition assessment of critical supply infrastructure and assess its possibility of risk.	\$ 200,000	S	WU	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
21-05	Study	Level of Service and Transfer Agreements	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.	\$ 400,000	S	WU	\$ 140,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ -	\$ 300,000
22-14	Study	Sooke River Intake Feasibility	A feasibility study for an intake from Sooke River to replace the Main No. 15 salmon fishery contribution, for a variety of reasons.	\$ 50,000	S	WU	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
27-01	Study	Regional Water Master Plan Update	Future update to the Regional Water Master Plan	\$ 500,000	S	WU	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ 500,000
23-12	Study	Project Delivery Strategy and Planning Studies	Develop a strategy to deliver the identified projects from the 2022 RWS Master Plan.	\$ 700,000	S	WU	\$ 50,000	\$ 350,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 650,000
23-13	Study	Filtration Plant Planning & Design	Conduct a siting, conceptual design and detailed design for a filtration plant (identified as T2, T4 & M2 in the 2022 Master Plan)	\$ 16,300,000	S	WU	\$ -	\$ -	\$ 400,000	\$ 500,000	\$ 5,400,000	\$ 10,000,000	\$ 16,300,000
23-24	New	East-West Connector (Filtration Plant to District of Sooke)	Planning and Conceptual Design of the East- West Supply Main from the proposed filtration plant to the District of Sooke (identified as M12 in the 2022 Master Plan)	\$ 400,000	S	WU	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 400,000
23-25	New	Deep Northern Intake and Sooke Lake Pump Station	Planning and Design of the Deep Northern Intake and Sooke Lake Pump Station (identified as S3 in the 2022 Master Plan)	\$ 12,200,000	S	WU	\$ -	\$ -	\$ 600,000	\$ 3,600,000	\$ 4,000,000	\$ 4,000,000	\$ 12,200,000
23-26	New	Transmission Main - Sooke Lake Pump Station to Head Tank	Planning and Design of the Transmission Main from the Sooke Lake Pump Station to Head Tank (identified as M3 in the 2022 Master Plan)	\$ 3,400,000	S	WU	\$ -	\$ -	\$ 200,000	\$ 1,000,000	\$ 1,200,000	\$ 1,000,000	\$ 3,400,000
23-27	New	Gravity Main - Sooke Lake to Head Tank	Planning and Design of a Gravity Transmission Main (redundancy) from Sooke Lake to Head Tank (identified as M4 in the 2022 Master Plan)	\$ 1,400,000	S	WU	\$ -	\$ 150,000	\$ 150,000	\$ 400,000	\$ 700,000	\$ -	\$ 1,400,000
23-28	New	Goldstream Reservoir Connector	Planning and Design of the Goldstream Reservoir Connector transmission main (identified as M3 & M6 in the 2022 Master Plan)	\$ 4,600,000	S	WU			\$ 400,000	\$ 2,000,000	\$ 2,200,000	\$ -	\$ 4,600,000
24-09	Study	Agricultural Water Rate Review	Phase 2	\$ 100,000	S	WU	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Capital													
18-07	New	Replacement of UV System and Controls Upgrades	Replacement of the UV system and other electrical upgrades at the Goldstream Water Treatment Plant	\$ 11,830,346	E	WU	\$ 5,000,000	\$ 5,500,000	\$ -	\$ -	\$ -	\$ -	\$ 5,500,000
18-07	New			\$ -	E	Other	\$ -	\$ 330,500	\$ -	\$ -	\$ -	\$ -	\$ 330,500
18-08	Replacement	Bulk Supply Meter Replacement and Backflow Prevention Program	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.	\$ 3,700,000	E	WU	\$ 750,000	\$ 750,000	\$ 100,000	\$ 1,000,000	\$ 100,000	\$ 1,000,000	\$ 2,950,000
18-15	Renewal	Corrosion Protection Program	Study deficiencies in the current material protection and implement recommendations.	\$ 1,450,000	S	WU	\$ 100,000	\$ 250,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 700,000
18-18	Replacement	Main No.3 Segment Replacement	Replacement of segments of Main No. 3 based upon previous studies.	\$ 15,600,000	S	WU	\$ 650,000	\$ 650,000	\$ 500,000	\$ 10,590,000	\$ 3,000,000	\$ 200,000	\$ 14,940,000
19-05	Renewal	Repairs - Kapoor Shutdown	Repair items such as defects in the Kapoor tunnel, replacement of critical valves, intake exterior inspection and actuator replacement while the Kapoor tunnel is shutdown.	\$ 700,000	S	WU	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
19-23	New	Critical Spare Equipment Storage & Pipe Yard	Plan, design and construct a critical equipment storage building.	\$ 1,200,000	S	WU	\$ 100,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
20-16	Replacement	Cecelia Meter Replacement	Replacement of the Cecelia billing meter as well as its enclosure.	\$ 1,500,000	S	WU	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
20-17	Replacement	Decommission & Conceptual Design of the Smith Hill Site	Plan for decommission the conceptual design for the replacement of the Smith Hill reservoir site.	\$ 1,450,000	S	WU	\$ 400,000	\$ 400,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,400,000
21-09	New	Goldstream Water Chlorination Gas System Removal	Plan and construct provisions for removal of chlorination system	\$ 200,000	S	WU	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
21-10	Replacement	SCADA Masterplan and System Upgrades	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	\$ 2,150,000	E	WU	\$ 1,000,000	\$ 1,000,000	\$ 725,000	\$ 600,000	\$ 300,000	\$ -	\$ 2,625,000

APPENDIX A

Service #: 2.670
Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
21-11	Replacement	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	Upgrade vulnerable sections of the RWS Supply Main No. 4 and Main No. 1 to a resilient system to better able to withstand a seismic event. Vulnerable sections are Concrete Cylinder pipe material which is susceptible to failure during a seismic event. This is part of project partnered with the Saanich Peninsula Water system.	\$ 93,000,000	S	WU	\$ 2,750,000	\$ 2,750,000	\$ 14,000,000	\$ 35,000,000	\$ 40,000,000	\$ 400,000	\$ 92,150,000
22-15	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed.	\$ 1,300,000	S	WU	\$ 440,000	\$ 640,000	\$ 200,000	\$ 100,000	\$ 100,000	\$ -	\$ 1,040,000
23-16	Renewal	Humpback Channel Assessment and Upgrades	Hydraulically assess the Humpback Overflow channel and conduct a condition assessment of the culverts at the Gatehouse.	\$ 200,000	S	WU	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ 125,000
23-17	Replacement	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)	Approximately 2.9km of Main No. 4 concrete cylinder transmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Trunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.	\$ 39,000,000	S	WU	\$ 1,750,000	\$ 21,750,000	\$ 10,200,000	\$ -	\$ -	\$ -	\$ 31,950,000
23-17	Replacement				S	Grant	\$ 6,000,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
28-01	Renewal	Transmission Main Upgrade Program	Identify, conceptually design, detail design and construct transmission main upgrades.	\$ 160,000,000	S	WU	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 30,000,000	\$ 40,000,000
24-11	Replacement	IT Core Infrastructure Replacement and cyber security upgrades.	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.	\$ 420,000	E	WU	\$ -	\$ 15,000	\$ -	\$ 130,000	\$ 250,000	\$ -	\$ 395,000
24-12	Renewal	Head Tank Valve & Main No. 4&5 Valve Replacement	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.	\$ 950,000	E	WU	\$ 450,000	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ 950,000
24-19	Renewal	Mount Tolmie Tank Improvements	Structural and infiltration improvements, as well as improvements to controls, piping and other deficiencies.	\$ 5,500,000	E	WU	\$ 200,000	\$ 3,200,000	\$ 1,500,000	\$ 150,000	\$ -	\$ -	\$ 4,850,000
Infrastructure Engineering and Operations Sub-Total				\$ 384,225,346			\$ 21,345,000	\$ 47,800,500	\$ 30,765,000	\$ 55,720,000	\$ 68,050,000	\$ 46,910,000	\$ 249,245,500
DAM SAFETY PROGRAM													
25-13	Study	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.	\$ 3,500,000	S	WU	\$ -	\$ 900,000	\$ 1,350,000	\$ 750,000	\$ 250,000	\$ 250,000	\$ 3,500,000
25-14	Renewal	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.	\$ 7,250,000	S	WU	\$ -	\$ 4,000,000	\$ 1,500,000	\$ 250,000	\$ 1,000,000	\$ 500,000	\$ 7,250,000
25-15	Study	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.	\$ 7,200,000	S	WU	\$ -	\$ 700,000	\$ 1,000,000	\$ 250,000	\$ 5,000,000	\$ 250,000	\$ 7,200,000
25-16	Renewal	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program.	\$ 4,000,000	S	WU	\$ -	\$ 500,000	\$ 1,200,000	\$ 250,000	\$ 750,000	\$ 900,000	\$ 3,600,000
25-17	Study	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.	\$ 100,000	S	WU	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
25-18	Renewal	Charters Dam - Upgrades and Improvements Program	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.	\$ 200,000	S	WU	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 150,000	\$ 200,000
Dam Safety Program Sub-Total				\$ 22,250,000				\$ 6,225,000	\$ 5,075,000	\$ 1,500,000	\$ 7,000,000	\$ 2,050,000	\$ 21,850,000
WATER QUALITY													
20-04	New	Sooke Lake HyDy Model Development	Critical data collection, model building+calibration, model utilization for 3 different scenarios	\$ 520,000	E	WU	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
25-19	Study	WQ Studies and Research Projects	Ongoing program budget for water quality studies and operation of Sooke Lake Hydrodynamic Model.	\$ 1,000,000	S	WU	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
25-20	Replacement	Lab and WQ Equipment Maintenance and Replacement	Ongoing program budget for water quality lab equipment and maintenance.	\$ 1,000,000	S	WU	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Water Quality Sub-Total				\$ 2,520,000			\$ 100,000	\$ 600,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,200,000
													\$ -

APPENDIX A

Service #: 2.670
Service Name: Regional Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
ANNUAL PROVISIONAL													\$ -
17-27	Replacement	Watershed Culvert Replacement	Replacement of small culverts throughout the GVWSA.	\$ 1,300,000	S	WU	\$ -	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 1,300,000
17-28	Replacement	Watershed Security Infrastructure Upgrade & Replacement	New, upgrade and replacement of security infrastructure in the GVWSA.	\$ 1,500,000	E	WU	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
17-29	Replacement	Water Supply Area Equipment & Replacement	Hydrometeorological, fireweather and wildfire suppression equipment replacement.	\$ 720,000	E	WU	\$ -	\$ 180,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 140,000	\$ 740,000
17-30	Replacement	Transmission Main Repairs	Emergency repairs to the transmission mains.	\$ 1,000,000	S	WU	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
17-31	Replacement	Transmission System Components Replacement	Replacement and repair of transmission components.	\$ 400,000	S	WU	\$ -	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 400,000
17-33	Replacement	Disinfection Equipment and other Water Treatment Components and Parts Replacement	Replacement of incidental equipment and parts associated with the water treatment facilities.	\$ 1,000,000	E	WU	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
17-34	Renewal	Supply System Computer Model Update	Annual update of the regional hydraulic model.	\$ 100,000	S	WU	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 100,000
19-16	Replacement	Dam Improvements	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.	\$ 1,675,000	S	WU	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
19-22	Replacement	SCADA Repairs, Equipment Replacement and Comms upgrades	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.	\$ 750,000	E	WU	\$ -	\$ 200,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 800,000
21-15	Replacement	Corrosion Protection	Replace corrosion protection assets, such as coatings, for the transmission system when identified.	\$ 250,000	S	WU	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 200,000
21-16	Replacement	Valve Chamber Upgrades	Replace failing valves and appurtenances along the RWS supply system.	\$ 1,500,000	S	WU	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
21-17	Replacement	Water Quality Equipment Replacement	Replacement of water quality equipment for the water quality lab and water quality operations	\$ 250,000	E	WU	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
21-18	Renewal	LIMS support	Support for LIMS database	\$ 125,000	E	WU	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 125,000
23-20	Study	Land Exchange/Acquisition	Land surveys, appraisals to support decisions regarding land exchange to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system.	\$ 220,000	L	WU	\$ -	\$ 80,000	\$ 80,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 220,000
Annual Provisional Sub-Total				\$ 10,790,000			\$ -	\$ 2,195,000	\$ 2,155,000	\$ 2,095,000	\$ 2,095,000	\$ 2,095,000	\$ 10,635,000
CORPORATE ASSET AND MAINTENANCE MANAGEMENT (CAMM)													\$ -
17-35	Replacement	Vehicle & Equipment Replacement (Funding from Replacement Fund)	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.	\$ 4,169,250	V	ERF	\$ 691,000	\$ 1,376,250	\$ 773,000	\$ 855,000	\$ 495,000	\$ 355,000	\$ 3,854,250
23-21	New	EV Charging Stations Electrical Infrastructure	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations	\$ 1,255,000	E	WU	\$ 100,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000
23-22	New	Fuel Truck	Fuel tender truck	\$ 325,000	E	WU	\$ 325,000	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
23-31	New	Purchase of land	Purchasing of land near 479 for future office space or other land acquisition opportunities relative to Regional Water Supply Service	\$ 6,500,000	L	WU	\$ 100,000	\$ 100,000	\$ 3,000,000	\$ -	\$ 2,000,000	\$ -	\$ 5,100,000
24-17	New	Pool Vehicles	2 new EV Pickups	\$ 180,000	V	WU	\$ 90,000	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
24-18	New	Vehicle for Watershed Hydrology Program	Replacement pickup truck for watershed hydrology program	\$ 100,000	V	WU	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
25-22	New	New Vehicles - Watershed & Water Operations	4 New Electric Vehicles for Watershed & Water Operations	\$ 360,000	V	WU	\$ -	\$ 360,000	\$ -	\$ -	\$ -	\$ -	\$ 360,000
25-23	New	Enterprise Asset Management System	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.	\$ 4,600,000	E	WU	\$ -	\$ -	\$ -	\$ 375,000	\$ 400,000	\$ 400,000	\$ 1,175,000
25-23	New	Enterprise Asset Management System			E	Other	\$ 625,000	\$ 200,000	\$ 400,000	\$ 25,000	\$ -	\$ -	\$ 625,000
CAMM Sub-Total				\$ 12,529,250			\$ 2,031,000	\$ 3,051,250	\$ 4,173,000	\$ 1,255,000	\$ 2,895,000	\$ 755,000	\$ 12,129,250
GRAND TOTAL				\$ 493,836,596			\$ 32,536,000	\$ 106,074,750	\$ 45,023,000	\$ 62,840,000	\$ 81,665,000	\$ 53,805,000	\$ 349,407,750.00

Service: 2.670 Regional Water Supply			
Project Number	25-01	Capital Project Title	Forest Resilience Studies and Assessments
Capital Project Description	Modelling, studies and assessments of forest fuels, forest health and efficacy of forest treatments in promoting forest resilience.		
Project Rationale	Watershed Protection is undertaking, or working collaboratively with academic institutions and federal and provincial agencies on a variety of assessments and research studies relating to the health of forests and other ecosystems in the GVWSA, how projected climate change could affect forest health and wildfire in the GVWSA, how forest management could reduce potential threats to forests, and the effects of existing forest thinning trials and fuel management activities. The results of these assessments and studies will be used to inform the forest management plan for the GVWSA (Project 25-02).		
Project Number	25-02	Capital Project Title	Public Engagement for Regional Water Supply
Capital Project Description	Public engagement plans and products.		
Project Rationale	The Watershed Protection division provides educational tours of the GVWSA and Regional Water Supply infrastructure and is seeking new ways to making this information available to a broader portion of the service area population. In future years, enhanced public engagement on the master plan will be undertaken.		
Project Number	25-03	Capital Project Title	GVWSA Risk Assessments & Procedures
Capital Project Description	Risk assessments and updating procedures for security, biosecurity, spills		
Project Rationale	Assessments relating to security, biosecurity, spill response are required to determine how best to reduce risks to water quality in supply reservoirs and facilitate effective emergency response. The results of these assessments will be used to develop and implement plans and procedures.		
Project Number	25-04	Capital Project Title	North Basin Intake Siting Studies
Capital Project Description	Data collection and studying stream flows and water quality entering the North Basin to inform location of a North Basin Intake		
Project Rationale	Determining the location of the North Basin water intake in Sooke Lake Reservoir requires an understanding of the quality and volumes of water inflows to the reservoir and how these inflows relate to reservoir circulation and water quality. This project will fast track the data collection and analyses needed to establish stream rating curves for inflow modelling and how water quality parameters vary with stream flow. These data will inform both the reservoir inflow and reservoir circulation models and how these models can be linked.		

Service: 2.670 Regional Water Supply			
Project Number 25-05	Capital Project Title Forest Management Plan for the GVWSA	Capital Project Description Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change.	Project Rationale Development of a forest management plan for the GVWSA to enhance forest resilience and mitigate climate change based on modelling, risk assessment, input from subject matter experts, First Nations and the public.
Project Number 17-01	Capital Project Title Historic Goldstream Powerhouse Building	Capital Project Description Repairs of historic Goldstream Powerhouse building and work toward making the site accessible to the public	Project Rationale Located near the Goldstream Treatment Plant and the Sooke Hills Wilderness Trail (Trans Canada Trail), is an 1897 brick hydroelectric powerplant that served Victoria (notably the streetcars) for approx. 60 years. The Powerhouse has its own Wikipedia entry: http://en.wikipedia.org/wiki/Lubbe_Powerhouse and has captured public interest as a unique structure in BC history. An engineering condition assessment including engineered drawings, site plan and approximate cost of repairs was conducted in 2017. A major repair in the masonry on the north side of the building was completed in 2018. Further masonry and major crack repair was completed on the south side in 2019 (\$10,000). A successful grant application (\$76,000) was used in 2022 to replace the roof membrane/envelope. Future funds are to implement basic security around the facility until such time as future interpretation and access from the Sooke Hills Wilderness Trail can be secured in coordination with any planning for the siting of a filtration plant.
Project Number 25-06	Capital Project Title Forest Resilience Treatments	Capital Project Description Thinning, juvenile spacing, and forest fuel management treatments to mitigate climate change, reduce wildfire risk and enhance forest resilience.	Project Rationale This project will be used to fund a variety of forest and fuel management treatments to reduce risks and enhance the resilience of forests in the GVWSA in a changing climate. The specific approaches and methodologies will be informed by the results of a variety of landscape level inventories and assessments and learnings from the evaluation of the effectiveness and effects of forest and fuel management to date.
Project Number 09-01	Capital Project Title Leech River Watershed Restoration	Capital Project Description A 17 year project to restore the Leech WSA lands for water supply.	Project Rationale A 17 year project to restore the Leech WSA lands for water supply. An update of projects completed and planned was provided in June 2019 (RWSC Report #19-13). Recent years funding has been used predominantly to upgrade the permanent road network. A review will be undertaken and the final years of funding assigned to ensure substantial completion of the recommendations of the Leech River Watershed Assessment.

Service:		2.670		Regional Water Supply	
Project Number	16-06	Capital Project Title	Goldstream IWS Field Office	Capital Project Description	Renewal of Water Quality field office/lab and equipment storage and Watershed Protection office, yard, training space and equipment storage, replacing longstanding temporary facilities.
Project Rationale	Watershed Protection staff (27 FTE and 8 seasonal auxiliaries) are currently located in 2 trailers and a house at the Goldstream Gate entrance to the water supply area, and in office space at the Integrated Water Services office in View Royal. The trailers were considered temporary office space since their implementation over 15 years ago. The trailers are old, prone to leaks and a concern for mold. Water Quality field staff are located in another temporary facility, since their field office was on the gravel pit property that was sold to Langford. In addition, there are insufficient facilities for operational training, equipment storage, emergency management and public education. The separation of staff between various Goldstream facilities and the View Royal location causes inefficiencies and organizational difficulties. The IWS office is also above capacity and moving Watershed Protection staff out will extend the existing office space. 2024: A design build procurement process has been selected to deliver the project with a rough total project cost of \$12 million. Funding of \$ 5 million to the project is guaranteed through the completion of sale of the IWS gravel pit to Langford. Additional funding of \$5 million from other CRD service areas will fund an additional floor of the planned new building.				
Project Number	25-07	Capital Project Title	Hydromet Upgrades	Capital Project Description	New and upgraded hydrological and weather sensors and stations.
Project Rationale	Watershed Protection manages a network of nine (soon to be 10) weather stations and 22 hydro-metric (stream monitoring) stations in the GVWSA. Data from these stations are used to inform decision making relating to reservoir inflows, reservoir management, wildfire restrictions and wildfire response, flood and emergency response, and for assessments, modelling, analyses, and strategic and operational planning. The existing network has been building since 1995 and new standards, technologies, and data needs require new stations and the upgrade and expansion of existing stations and data download, management, and distribution capabilities for continual improvement.				
Project Number	20-01	Capital Project Title	Kapoor Main Mile 1 Bridge and Asphalt Upgrade	Capital Project Description	Replacement of the existing undersized culvert with a large bridge as well as subsequent 500 m road asphalt replacement.
Project Rationale	The existing culvert at Mile 1 on Kapoor Main (which is the primary access road to Sooke Lake Reservoir and Dam) is undersized, has evidence of buried organics in the fill material and has oversteepened, unstable banks. The culvert will be removed and a bridge installed to improve water carrying capacity at peak flows, fish passage and bank stability. The asphalt section uphill of the bridge will also be repaired or replaced as a component of the project. 2024: Consulting engineer design work indicates a total construction cost of \$868,000 for the bridge. A cost driver is the significant amount of fill to remove. The 2024 budget has been increased to reflect the engineered cost estimate and to move the asphalt budget forward to 2025.				
Project Number	25-08	Capital Project Title	Road Improvements	Capital Project Description	Gravel crushing, road deactivation and road upgrades to service water supply and watershed protection infrastructure and activities in the GVWSA
Project Rationale	The network of roads within the GVWSA provide access to water supply facilities and infrastructure and for emergency response, security patrols, watershed management activities as well as research and monitoring. It is important that these roads be upgraded to accommodate the increased intensity, frequency, duration of major rainfall events with projected climate change, that new roads are developed where needed, and that unnecessary and/or poorly located roads are deactivated to reduce maintenance costs and reduce environmental concerns.				

Service: 2.670 Regional Water Supply					
Project Number	25-09	Capital Project Title	Climate Change Mitigations	Capital Project Description	Equipment, infrastructure and upgrades to harden water supply infrastructure from climate related risks in the GVWSA
Project Rationale	This fund consolidates a number of smaller projects to purchase equipment and develop or update infrastructure within the GVWSA to improve response to extreme weather events, adapt to increased variation in the level of Sooke Lake Reservoir, and reduce risk to key infrastructure.				
Project Number	25-10	Capital Project Title	Property Management - Assessments and Upgrades	Capital Project Description	Assessments, planning and implementation of upgrades aimed at newly acquired GVWSA lands.
Project Rationale	When new properties are aquired, there are assessments that need to be carried out to determine the condition of roads and drainage structures, identify security needs, and other land/forest management issues, and then plan and implement improvements to meet CRD requirements and integrate these lands into Watershed Protection management programs.				
Project Number	25-11	Capital Project Title	GVWSA Bridge Supply & Installation	Capital Project Description	Replacement of undersized culverts with climate ready bridges which allow for fish passage.
Project Rationale	Watershed Protection has inventoried all drainage structures (culverts) within the GVWSA and is systematically replacing undersized structures on major watercourses with bridges to meet current environmental and flow standards and accommodate the projected increases in stream flows with a changing climate. This fund will be used for the costs associated with assessments, engineering, construction and installation of bridge projects in the GVWSA.				
Project Number	25-12	Capital Project Title	GVWSA Land Acquisition	Capital Project Description	Acquisition of priority lands for Regional Water Supply
Project Rationale	Funds in 2025 will be used for the purchase of a major property adjacent to the GVWSA. Reports on this property have been brought to the Regional Water Supply Commission <i>in camera</i> .				
Project Number	16-10	Capital Project Title	Post Disaster Emergency Water Supply	Capital Project Description	Identify and procure emergency systems for post disaster preparedness.
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. This item will see the study of the issue in 2016 and 2017 with the anticipated purchase of one or more emergency distribution systems in 2017. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to continue implementing these additional works and equipment.				

Service: 2.670 Regional Water Supply			
Project Number	17-13	Capital Project Title	Asset Management Plan
Capital Project Description	Development of a plan to inform future areas of study and highlight critical infrastructure improvements.		
Project Rationale	Asset Management Planning necessary to effectively manage asset life cycles and plan for future improvement works.		
Project Number	19-04	Capital Project Title	Seismic Assessment of Critical Facilities Phase 2
Capital Project Description	Second phase seismic assessment of critical facilities will now be undertaken.		
Project Rationale	Initially identified as a priority from an earlier iteration of the Strategic Plan, a second phase seismic assessment of critical facilities will now be undertaken.		
Project Number	19-15	Capital Project Title	Hydraulic Capacity Assessment and Transient Pressure Analysis
Capital Project Description	Detailed level-of-service assessment for the RWSC transmission system and transient pressure analysis.		
Project Rationale	Determine the existing level-of-service for the RWSC transmission system and conduct a transient pressure analysis to better determine vulnerabilities and future upgrades.		
Project Number	20-08	Capital Project Title	Regional Water DCC Program
Capital Project Description	Design of a Regional DCC Program		
Project Rationale	Development and implementation of a Developer Cost Charge (DCC) program for the Regional Water Supply system. This program will help identify where projects are required for future growth and help fund those costs from developments.		
Project Number	20-10	Capital Project Title	Condition & Vulnerability Assessment
Capital Project Description	Conduct a condition assessment of critical supply infrastructure and assess its possibility of risk.		
Project Rationale	The RWSC is a large system with infrastructure of various ages and condition. Funding is required to conduct a condition assessment of critical infrastructure, assess their risk of failure, and provide a high level timeline for replacement/renewal.		

Service: 2.670 Regional Water Supply			
Project Number	21-05	Capital Project Title	Level of Service and Transfer Agreements
Capital Project Description	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.		
Project Rationale	Develop level-of-service agreements for participating municipalities to address hydraulic capacity of infrastructure.		
Project Number	22-14	Capital Project Title	Sooke River Intake Feasibility
Capital Project Description	A feasibility study for an intake from Sooke River to replace the Main No. 15 salmon fishery contribution, for a variety of reasons.		
Project Rationale	A feasibility study for an intake from Sooke River to replace the Main No. 15 salmon fishery contribution, for a variety of reasons.		
Project Number	27-01	Capital Project Title	Regional Water Master Plan Update
Capital Project Description	Future update to the Regional Water Master Plan		
Project Rationale	Placeholder budget for 2027 update to the Regional Master Plan.		
Project Number	23-12	Capital Project Title	Project Delivery Strategy and Planning Studies
Capital Project Description	Develop a strategy to deliver the identified projects from the 2022 RWS Master Plan.		
Project Rationale	Funding for staff and consultant time in the initial efforts toward developing a project delivery strategy for the RWS Master Plan.		
Project Number	23-13	Capital Project Title	Filtration Plant Planning & Design
Capital Project Description	Conduct a siting, conceptual design and detailed design for a filtration plant (identified as T2, T4 & M2 in the 2022 Master Plan)		
Project Rationale	Identified in the 2022 Master Plan, planning, design and future construction of a Filtration Plant is required. Initial steps will include confirming site requirements, overview of integration with other system components, review of current and future technologies and preliminary engineering studies such as geotechnical once a site is confirmed.		

Service:		2.670		Regional Water Supply	
Project Number	23-24	Capital Project Title	East-West Connector (Filtration Plant to District of Sooke)	Capital Project Description	Planning and Conceptual Design of the East- West Supply Main from the proposed filtration plant to the District of Sooke (identified as M12 in the 2022 Master Plan)
Project Rationale	Identified in the 2022 Master Plan, planning and conceptual design of an East- West Supply Main from the proposed filtration plant to the District of Sooke to maintain level of service and to account for growth.				
Project Number	23-25	Capital Project Title	Deep Northern Intake and Sooke Lake Pump Station	Capital Project Description	Planning and Design of the Deep Northern Intake and Sooke Lake Pump Station (identified as S3 in the 2022 Master Plan)
Project Rationale	Identified in the 2022 Master Plan, planning and design of the Deep Northern Intake and Sooke Lake Pump Station is required to provide water supply and transmission capability from currently inaccessible parts of Sooke Lake into the water supply and treatment systems.				
Project Number	23-26	Capital Project Title	Transmission Main - Sooke Lake Pump Station to Head Tank	Capital Project Description	Planning and Design of the Transmission Main from the Sooke Lake Pump Station to Head Tank (identified as M3 in the 2022 Master Plan)
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. This item will see the study of the issue in 2016 and 2017 with the anticipated purchase of one or more emergency distribution systems in 2017. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to continue implementing these additional works and equipment.				
Project Number	23-27	Capital Project Title	Gravity Main - Sooke Lake to Head Tank	Capital Project Description	Planning and Design of a Gravity Transmission Main (redundancy) from Sooke Lake to Head Tank (identified as M4 in the 2022 Master Plan)
Project Rationale	Identified in the 2022 Master Plan, planning and design of a gravity transmission main from Sooke Lake to the Head Tank to provide redundant water supply to the system.				
Project Number	23-28	Capital Project Title	Goldstream Reservoir Connector	Capital Project Description	Planning and Design of the Goldstream Reservoir Connector transmission main (identified as M3 & M6 in the 2022 Master Plan)
Project Rationale	Identified in the 2022 Master Plan, planning and design of a transmission main to connect the Goldstream Reservoir to the Sooke system to ensure transmission safety and reliability when using the Goldstream system to supplement flows to the Sooke system.				

Service: 2.670 Regional Water Supply			
Project Number	24-09	Capital Project Title	Agricultural Water Rate Review
Capital Project Description	Phase 2		
Project Rationale	Review of agricultural water rates.		
Project Number	18-07	Capital Project Title	Replacement of UV System and Controls Upgrades
Capital Project Description	Replacement of the UV system and other electrical upgrades at the Goldstream Water Treatment Plant		
Project Rationale	Replacement of UV Equipment at the Goldstream Water Treatment Plant with eight (8) new UV trains. Equipment being supplied are 8 TrojanUVSwift units designed for a combined 532 MLD flow rate with one unit out of service, minimum 85% UVT & 3.0-log inactivation of cryptosporidium and giardia. This project also includes electrical equipment replacements and controls upgrades for the entire disinfection facility. Design is complete, UV Equipment delivery is scheduled for Q3/Q4 2024 and installation and implementation works are scheduled to occur in the low demand period between Q4 2024 and Q1 2025, with the option to defer a portion of work to the subsequent winter if necessary.		
Project Number	18-08	Capital Project Title	Bulk Supply Meter Replacement and Backflow Prevention Program
Capital Project Description	Planned replacement of aging bulk meter replacement based upon a condition assessment and water audit.		
Project Rationale	This item is to replace, upgrade and install new bulk water meters and related equipment that measure flow and volumes of water delivered to the wholesale customers. Many of the meter stations are in need of upgrading. Funding is required to replace the flow meter and appurtenances.		
Project Number	18-15	Capital Project Title	Corrosion Protection Program
Capital Project Description	Study deficiencies in the current material protection and implement recommendations.		
Project Rationale	This item is to assess, design and implement cathodic protection for the various infrastructure, including steel pipes, that are susceptible to corrosion. The supply system has various implementations of cathodic protection ranging from interior/exterior coatings for pipe and passive anodes to impressed current systems with variable results and condition. Funding is required for ongoing improvements as recommended by a cathodic protection specialist.		
Project Number	18-18	Capital Project Title	Main No.3 Segment Replacement
Capital Project Description	Replacement of segments of Main No. 3 based upon previous studies.		
Project Rationale	The existing Main No. 3 is approximately 70 years old. Some section of the 22 km main are steel pipe in known potentially corrosive soils. It is proposed to eventually replace a segment or Main #3 on Wale Road, Island Hwy. and Adams Place in Colwood and View Royal. Conceptual design and options analysis will start in 2023 with detailed design and construction commencing in 2024 to 2027. Funding is required to retain a consultant to undertake design and to construct a replacement to Main No. 3.		

Service: 2.670 Regional Water Supply			
Project Number	19-05	Capital Project Title	Repairs - Kapoor Shutdown
Capital Project Description	Repair items such as defects in the Kapoor tunnel, replacement of critical valves, intake exterior inspection and actuator replacement while the Kapoor tunnel is shutdown		
Project Rationale	Project for ongoing inspections and repairs of the Kapoor tunnel. CRD is assessing future options for remove inspections that may reduce the frequency of dewatering the tunnel.		
Project Number	19-23	Capital Project Title	Critical Spare Equipment Storage & Pipe Yard
Capital Project Description	Plan, design and construct a critical equipment storage building.		
Project Rationale	Additional and accessible storage is required at the pipe yard for critical spare equipment such as repair bands and clamps. Funds are required to pland, design and construct an equipment storage building accessible by loading vehicles.		
Project Number	20-16	Capital Project Title	Cecelia Meter Replacement
Capital Project Description	Replacement of the Cecelia billing meter as well as its enclosure.		
Project Rationale	Project to replace Cecelia Water Meter, which was identified in a previous consultant report as in need of replacement for end of life and accuracy. This is RWS' largest billing meter.		
Project Number	20-17	Capital Project Title	Decommission & Conceptual Design of the Smith Hill Site
Capital Project Description	Plan for decommission the conceptual design for the replacement of the Smith Hill reservoir site.		
Project Rationale	The Smith Hill reservoir has not been in operation for many years. Consideration for decommissioning now has to be factored in with recent suggestions in the 2022 Master Plan.		
Project Number	21-09	Capital Project Title	Goldstream Water Chlorination Gas System Removal
Capital Project Description	Plan and construct provisions for removal of chlorination system		
Project Rationale	The Goldstream Water Treatment Plant has undergone numerous upgrades and updates, both large and small since its initial construction. There are numerous vestigial mechanical and electrical assets that require planned removal. Funds are required to plan and remove unused assets that affect maintenance of the system.		
Project Number	21-10	Capital Project Title	SCADA Masterplan and System Upgrades
Capital Project Description	Update the SCADA Master Plan in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services		
Project Rationale	The SCADA and radio system utilized by the RWS comprises of components ranging from 2-25 years in age. A planned replacement of assets, to be coordinated with the Juan de Fuca Water Distribution and Saanich Peninsula Water & Wastewater Systems is required to create a more resilient and cohesive communications system		

Service:		2.670		Regional Water Supply	
Project Number	21-11	Capital Project Title	RWS Supply Main No. 4 Upgrade & Main No. 1 High Pressurizing	Capital Project Description	Upgrade vulnerable sections of the RWS Supply Main No. 4 and Main No. 1 to a resilient system to better able to withstand a seismic event. Vulnerable sections are Concrete Cylinder pipe material which is susceptible to failure during a seismic event. This is part of project partnered with the Saanich Peninsula Water system.
Project Rationale	Sections of RWS Supply Main No. 4 have been identified as being vulnerable due to age and material type during a seismic event and require replacement. To support replacement of the Goldstream section of Main No. 4, improvements to RWS Supply Main No. 1 are required, such as replacement of approximately 40 m of transmission Main #1 at Watkiss Way and upgrade of the Watkiss PRV, upgrade of the Millstream PRV, modifications to the Humpback PRV and construction of five new pressure control stations. This project is part of a project partnered with the Saanich Peninsula Water System to increase the resilience of the water system by replacing vulnerable sections of transmission mains.The budget breakdown of the works: Goldstream section of Main #4 \$21,975,000; Watkiss Way section of Main #1 \$950,000; Watkiss PRV \$1,250,000; Millstream PRV \$1,350,000; Humpback PRV improvements \$825,000; Five new PRVs \$9,050,000.				
Project Number	22-15	Capital Project Title	Microwave Radio Upgrades	Capital Project Description	To provide a high bandwidth communications backbone to the RWS system, a microwave communications svstem will be installed.
Project Rationale	To provide a high bandwidth communications backbone to the RWS system, a microwave communications system will be installed. Supports current and future fire detection cameras.				
Project Number	23-16	Capital Project Title	Humpback Channel Assessment and Upgrades	Capital Project Description	Hydraulically assess the Humpback Overflow channel and conduct a condition assessment of the culverts at the Gatehouse.
Project Rationale	Hydraulically assess the overflow system to determine what upgrades or alterations may be required to avoid system failure in extreme weather events. Previous system failures have resulted in damage to the adjacent roadway and significant erosion at the outlet, exposing main No. 4.				

Service: 2.670 Regional Water Supply			
Project Number	23-17	Capital Project Title	Main No. 4 - Mt Newton to Highway 17 & Bear Hill Trunk Extension (RWS Contribution to SPWS Project)
		Capital Project Description	Approximately 2.9km of Main No. 4 concrete cylinder transmission main to replacement from Mt Newton Cross Rd/Central Saanich Rd to Island View Rd and Lochside Drive. This project is also being expanded to partially fund the extension of the Bear Hill Tunk Sewer on East Saanich Road from Wallace Drive to Dean Lower Tank.
Project Rationale Main No. 4 project portion: Replacement of concrete cylinder pipe on Main No. 4 is deemed critical for resiliency of the water supply to the Saanich Peninsula. A Strategic Priorities Fund grant was approved to fund a portion of this work. CRD have since expanded the scope and adjusted the alignment so that approximately 450meters of additional concrete cylinder pipe can be removed under a single contract private property and environmental impacts can be better mitigated through alignment adjustment. Bear Hill Trunk project portion: This project portion is to be shared with Saanich Peninsula Water Supply but is proposed to be partially funded by RWS, since this will provide better water supply redundancy to the Saanich Peninsula and will also reduce some of the future scope requirements for RWS to proceed with Project M11 as identified in the Master Plan.			
Project Number	28-01	Capital Project Title	Transmission Main Upgrade Program
		Capital Project Description	Identify, conceptually design, detail design and construct transmission main upgrades.
Project Rationale Transmission mains that are nearing end of life due to long service require condition assessments and then design and construction of replacement mains where needed. Budget is a future placeholder but project details and budgets will be further refined as the delivery year approaches.			
Project Number	24-11	Capital Project Title	IT Core Infrastructure Replacement and cyber security upgrades.
		Capital Project Description	Replacement and upgrades to Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life and cyber security upgrades. Includes IT equipment located at tower sites within the RWS system.
Project Rationale Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life. Includes IT equipment located at tower sites within the RWS system.			
Project Number	24-12	Capital Project Title	Head Tank Valve & Main No. 4&5 Valve Replacement
		Capital Project Description	Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.
Project Rationale Supply and installation of valves and actuators at Head Tank and Main #4&5. Includes flushing plan and coordination efforts.			

Service: 2.670 Regional Water Supply			
Project Number	24-19	Capital Project Title	Mount Tolmie Tank Improvements Structural and infiltration improvements, as well as improvements to controls, piping and other deficiencies.
Project Rationale	Initial budget for multiple improvements to Mount Tolmie Tank, including structural repairs to address leakage and structural repairs discovered at Mount Tolmie Tank in Q4 2023, control valve and piping upgrades, assessment of adjacent buried pipe work.		
Project Number	25-13	Capital Project Title	Sooke Lake & Deception Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Sooke Lake Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.		
Project Number	25-14	Capital Project Title	Sooke Lake & Deception Water Supply Area Dams - Upgrades and Improvements Program Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Sooke Lake Water Supply Area Dams - Regulatory, Planning & Analysis Program.
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Sooke Lake Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Sooke Lake Dam (SLD) Instrumentation Improvements, SLD Spillway crack repairs (wet side), SLD Spillway crack repairs (Ogee/Wing Walls), Deception Dam Low Level Overflow Replacement, SLD Gate Controls/automation, SLD Stop Logs Replacements, SLD Log Booms (Narrows and Main Dam), future buttressing of Deception Dam and various other improvements that may be prioritized based on risk.		
Project Number	25-15	Capital Project Title	Goldstream Water Supply Area Dams - Regulatory Compliance, Dam Safety Planning & Analyses Ongoing projects involving studies, dam safety planning and regulatory requirements activities for the various dams within the Goldstream Watershed. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.		

Service:		2.670		Regional Water Supply	
Project Number	25-16	Capital Project Title	Goldstream Water Supply Area Dams - Upgrades and Improvements Program	Capital Project Description	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Goldstream Water Supply Area Dams - Regulatory, Planning & Analysis Program
Project Rationale	This is an ongoing program to be adaptable to addressing projects in the Goldstream Watershed Dams from the Dam Safety Risk Register. Some key projects in the near term include: Goldstream gates (High Level and 3 Low Level) being assessed and potentially replaced, Concrete repairs, instrumentation implementation and project management efforts at the program level to prioritize capital works as studies are being completed.				
Project Number	25-17	Capital Project Title	Charters Dam - Regulatory Compliance, Dam Safety Planning & Analyses	Capital Project Description	Ongoing projects involving studies, dam safety planning and regulatory requirements activities for Charters Dam. Outcomes from the various studies will inform future capital improvements.
Project Rationale	Capital funding will be used to resolve a prioritized list of issues from the Dam Safety Risk Register, identified during dam surveillance activities, Dam Safety audits, and legislated Dam Safety Reviews. The issues to be resolved relate to dam safety analyses, dam safety planning and program work, and regulatory compliance.				
Project Number	25-18	Capital Project Title	Charters Dam - Upgrades and Improvements Program	Capital Project Description	Ongoing program to complete dam upgrades and improvements from the Dam Safety Risk Register, which have been identified through the Charters Dam - Regulatory, Planning & Analysis Program.
Project Rationale	Budget to address capital improvements identified through the dam safety risk register.				
Project Number	20-04	Capital Project Title	Sooke Lake HyDy Model Development	Capital Project Description	Critical data collection, model building+calibration, model utilization for 3 different scenarios
Project Rationale					

Service: 2.670 Regional Water Supply			
Project Number	25-19	Capital Project Title	WQ Studies and Research Projects
Capital Project Description	Ongoing program budget for water quality studies and operation of Sooke Lake Hvdrodvnamic Model.		
Project Rationale	Managing WQ Studies and Research projects under a program will allow CRD more operational flexibility managing priorities and adapting to changing operational needs.		
Project Number	25-20	Capital Project Title	Lab and WQ Equipment Maintenance and Replacement
Capital Project Description	Ongoing program budget for water quality lab equipment and maintenance.		
Project Rationale	Managing lab and water quality equipment replacements under a program will allow CRD more operational flexibility managing priorities and adapting to changing operational needs.		
Project Number	17-27	Capital Project Title	Watershed Culvert Replacement
Capital Project Description	Replacement of small culverts throughout the GVWSA.		
Project Rationale	This provides annual funding for the replacement of culverts that have reached end of life and/or are undersized given present knowledge of potential peak water flows and anticipated climate change effects. With the completion of peak flow modelling of all major structures in the Sooke and Goldstream WSAs in 2017, additional funds are required beginning in 2018 to upgrade identified structures to current standards. Costs of upgrades have increased significantly in the last 5 years.		
Project Number	17-28	Capital Project Title	Watershed Security Infrastructure Upgrade & Replacement
Capital Project Description	New, upgrade and replacement of security infrastructure in the GVWSA.		
Project Rationale	The outer boundary of the Leech, Sooke and Goldstream Water Supply Areas is approximately 119 kilometers in length. Main access roads are gated and there are 11 kilometers of existing security fencing. A constant effort is needed to maintain a closed watershed. Through monitoring, high incident areas are identified, security plans are developed, and security infrastructure (fencing, gates and signage) is installed or upgraded where required. An uplift in provisional funding is requested due to increased costs of fencing and gates.		
Project Number	17-29	Capital Project Title	Water Supply Area Equipment & Replacement
Capital Project Description	Hydrometeorological, fireweather and wildfire suppression equipment replacement.		
Project Rationale	This provides annual funding for the replacement or upgrading of equipment for wildfire suppression and spill response, fire weather stations, hydro-meteorological monitoring and water quality sampling and monitoring equipment. Given an expansion of the hydrology and meteorology network of stations and sensors, an additional \$50,000 per year is added in 2020 and going forward. In 2021 and going forward, funding is reduced by \$20,000 as water quality equipment will be funded under a separate line item (21-17). A revised level of funding is requested beginning in 2023 that reflects forecasted needs.		
Project Number	17-30	Capital Project Title	Transmission Main Repairs
Capital Project Description	Emergency repairs to the transmission mains.		
Project Rationale	Each year a visual inspection of this critical supply tunnel is carried out by CRD staff. This capital item allows for minor repairs that are discovered during these inspections. This also allows for annual funding for repair of emergency breaks on large diameter supply mains.		

Service: 2.670 Regional Water Supply			
Project Number	17-31	Capital Project Title	Transmission System Components Replacement
Capital Project Description	Replacement and repair of transmission components.		
Project Rationale	This is an annual allowance for the capital costs for the replacement and repair of supply system components that fail under normal operation and maintenance during the year.		
Project Number	17-33	Capital Project Title	Disinfection Equipment and other Water Treatment Components and Parts Replacement
Capital Project Description	Replacement of incidental equipment and parts associated with the water treatment facilities.		
Project Rationale	The annual work includes the replacement of the plastic gas feed piping that has become very brittle, installing air valves on the ammonia solution lines, installing and replacing shut off valves on the booster pumps supply piping, installing indicator stems on UV cooling water valves, relocating the UV cooling water feed pipes, improving the landscaping around the UV building to reduce dust and other minor upgrades.		
Project Number	17-34	Capital Project Title	Supply System Computer Model Update
Capital Project Description	Annual update of the regional hydraulic model.		
Project Rationale	This item is to allow for staff and consultant time each year to keep the hydraulic computer model current.		
Project Number	19-16	Capital Project Title	Dam Improvements
Capital Project Description	Items not covered by Dam Safety Reviews, but brought up in Dam Safety Inspections and Dam Safety Reviews and address items in the dam safety database/risk registry and to support operations.		
Project Rationale	Dam Safety Inspections are carried out throughout the year and result in minor improvements at each dam annually. This budget is intended for smaller scale improvements, typically to be completed by operations staff in a short duration and which are not captured under the larger "Term" programs.		
Project Number	19-22	Capital Project Title	SCADA Repairs, Equipment Replacement and Comms upgrades
Capital Project Description	Items not covered by the SCADA Replacement and SCADA Master Plan, but integral in maintaining the SCADA System and revenue meter system.		
Project Rationale	This item is to allow for unplanned SCADA repairs and equipment replacement not covered by the capital projects SCADA Replacement.		
Project Number	21-15	Capital Project Title	Corrosion Protection
Capital Project Description	Replace corrosion protection assets, such as coatings, for the transmission system when identified.		
Project Rationale	There are numerous assets with varying levels of corrosion protection throughout the RWS system. Funds are required to ensure that corrosion protection assets are replaced or rehabilitated when identified.		

Service: 2.670 Regional Water Supply			
Project Number	21-16	Capital Project Title	Valve Chamber Upgrades
Capital Project Description	Replace failing valves and appurtenances along the RWS supply system.		
Project Rationale	The RWS system has numerous isolation and air valves along the transmission system, usually in underground chambers. Funds are required for replacement of valves and chamber upgrades as they are identified.		
Project Number	21-17	Capital Project Title	Water Quality Equipment Replacement
Capital Project Description	Replacement of water quality equipment for the water quality lab and water quality operations		
Project Rationale	This provides annual funding for the replacement or upgrading of equipment for the water quality lab, sampling, and operations. Of this provisional budget, \$20,000 was previously included in item 17-29 (Water Supply Area annual provisional budget)		
Project Number	21-18	Capital Project Title	LIMS support
Capital Project Description	Support for LIMS database		
Project Rationale	Provides for support for the laboratory information management system		
Project Number	23-20	Capital Project Title	Land Exchange/Acquisition
Capital Project Description	Land surveys, appraisals to support decisions regarding land exchange to increase catchment area, buffer water supply areas and other possible land exchange and acquisition within the RWS system		
Project Rationale	There are opportunities to increase the catchment and critical buffer areas of Sooke, Goldstream and the Leech WSA by purchase or land exchange with surrounding land owners. From time to time, the RWS System requires acquisition of lands for infrastructure purposes. Funds will be used when needed to undertake appraisals, legal surveys, and legal fees for work to develop agreements to purchase or exchange lands for the Regional Water Supply Area or System.		
Project Number	17-35	Capital Project Title	Vehicle & Equipment Replacement (Funding from Replacement Fund)
Capital Project Description	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system.		
Project Rationale	This is for replacement of vehicles and equipment used by CRD Water Services for the day-to-day operation and maintenance of the supply system. The Equipment Replacement Fund is used to fund the expenditure. The requests have been adjusted to align with the pricing for electric vehicles.		

Service: 2.670 Regional Water Supply			
Project Number	23-21	Capital Project Title	EV Charging Stations Electrical Infrastructure
Capital Project Description	Electrical System upgrades at 479 Island Hwy to power up 44 charging stations		
Project Rationale	In support of the CRD's Climate Action Strategy to reduce the corporate GHG emissions. The CRD Fleet of vehicles is one of the larger contributors to the generation of GHG's. Integrated Water Services identified 44 of the approx. 100 vehicles that operate out of the 479 Island location for replacement with Electrical Vehicles by 2030. In preparation for providing the proper charging network at 479 an Electric Vehicle Fleet Conversion Study was completed in 2021. The results of the study was to upgrade the electrical infrastructure to accommodate the power needs of 44 charging points. It is proposed that phase 1 is started in 2023 to upgrade the electrical distribution system and provide 17 charging points. The larger portion of the costs will be to upgrade the electrical system. Phase 2 to allow for a further 27 charging points can be planned to accommodate the balance of EV vehicles pending their purchasing and delivery.		
Project Number	23-22	Capital Project Title	Fuel Truck
Capital Project Description	Fuel tender truck		
Project Rationale	New fuel truck.		
Project Number	23-31	Capital Project Title	Purchase of land
Capital Project Description	Purchasing of land near 479 for future office space or other land acquisition opportunities relative to Regional Water Supply Service		
Project Rationale	Land acquisition required to address future needs for CRD to support the RWS.		
Project Number	24-17	Capital Project Title	Pool Vehicles
Capital Project Description	2 new EV Pickups		
Project Rationale	Two new EV pickups.		
Project Number	24-18	Capital Project Title	Vehicle for Watershed Hydrology Program
Capital Project Description	Replacement pickup truck for watershed hydrology program		
Project Rationale	Replacement pickup truck for watershed hydrology.		

Service: 2.670 Regional Water Supply			
Project Number	25-22	Capital Project Title	New Vehicles - Watershed & Water Operations
Capital Project Description	4 New Electric Vehicles for Watershed & Water Operations		
Project Rationale	1 New EV AWD SUV for water treatment ops 2 Replacement EV Pickup trucks for Watershed Prot. Ops, Security & Emerg Response 1 New EV Pickup truck for Watershed Prot. Resource Planning, Wildlife Program		
Project Number	25-23	Capital Project Title	Enterprise Asset Management System
Capital Project Description	Development of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.		
Project Rationale	Develop of EAM system, including software and process implementation, for services to maintain assets and report on asset performance.		

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.670/2.680

Service Name: Regional Water Supply & JDF Water Distribution Combo

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
SYSTEM REPLACEMENT AND UPGRADES THAT BENEFIT REGIONAL WATER SUPPLY AND JUAN DE FUCA DISTRIBUTION													\$ -
16-01	Renewal	Upgrades to Buildings at 479 Island Highway	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.	\$ 1,330,000	B	WU	\$ -	\$ 250,000	\$ 80,000	\$ 200,000	\$ 80,000	\$ 80,000	\$ 690,000
17-01	Renewal	Voice Radio Upgrade	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.	\$ 2,125,000	E	WU	\$ 380,000	\$ 430,000	\$ -	\$ -		\$ -	\$ 430,000
24-01	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	\$ 250,000	E	WU		\$ 125,000	\$ 10,000	\$ 25,000	\$ 6,000	\$ -	\$ 166,000
25-XX	Replacement	Laboratory Upgrades	Improvements to water quality lab facilities	\$ 200,000	E	WU	\$ -	\$ 200,000.00					\$ 200,000.00
Sub-Total System Replacement and Upgrades That Benefit Regional Water Supply and Juan de Fuca Distribution				\$ 3,705,000				\$ 1,005,000	\$ 90,000	\$ 225,000	\$ 86,000	\$ 80,000	\$ 1,486,000
ANNUAL PROVISIONAL CAPITAL ITEMS													\$ -
17-03	Replacement	Office Equipment, Upgrades and Replacements	Upgrade and replacement of office equipment as required.	\$ 450,000	E	WU	\$ -	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 450,000
17-04	Replacement	Computer Upgrades	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.	\$ 950,000	E	WU	\$ -	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 190,000	\$ 950,000
17-05	New	Development of the Maintenance Management Systems	Develop maintenance management system.	\$ 150,000	E	WU	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 150,000
17-06	Replacement	Small Equipment & Tool Replacement (Water Operations)	Replacement of tools and small equipment for Water Operations as required.	\$ 500,000	E	WU	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000
17-07	Replacement	Small Equipment & Tool Replacement (Corporate Fleet)	Replacement of tools and small equipment for Fleet as required.	\$ 85,000	E	WU	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
24-02	Study	Capital Projects Delivery Optimization	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.	\$ 160,000	S	WU	\$ -	\$ 50,000	\$ 30,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 140,000
Sub-Total for Annual Provisional Capital Items				\$ 2,295,000				\$ 475,000	\$ 455,000	\$ 445,000	\$ 445,000	\$ 445,000	\$ 2,265,000
x			GRAND TOTAL	\$ 6,000,000				\$ 1,480,000	\$ 545,000	\$ 670,000	\$ 531,000	\$ 525,000	\$ 3,751,000
													\$ -

Service:	2.670/2.680	Regional Water Supply & JdF Water Distribution Combo

Project Number	16-01	Capital Project Title	Upgrades to Buildings at 479 Island Highway	Capital Project Description	Maintenance and changes to buildings, office layouts, meeting rooms, yard improvements, lab improvements and technology upgrades.
Project Rationale	The budget includes the following funds to upgrade and renew the buildings at 479 Island Highway, including: • Improvements, Repairs, upgrades and changes to the buildings • Painting of the buildings • Repair and replacement of carpets, floors and walls • Climate Action initiatives and feasibility studies • Improvements to Meeting Rooms, including technology upgrades				

Project Number	17-01	Capital Project Title	Voice Radio Upgrade	Capital Project Description	Replacement of end of life voice radio system repeaters, office, vehicle and handheld radios.
Project Rationale	Service Life and projected replacement: • The service life of the mobile and portable units was forecast as 10 years at minimum, 15 years at maximum in 2005. • The present radio models used in the system have just been taken out of production by the manufacturer, there will be no new units available for purchase as of July 1, 2015. • Support for repairs and maintenance of the present radio will continue for the next 3 years at least. • There are no pressing issues with equipment maintenance or repairs, present repair rates suggest we can maintain the system for the next few years, and perhaps reach a 12-15 year lifespan on the present equipment.				

Project Number	20-01	Capital Project Title	#N/A	Capital Project Description	#N/A
Project Rationale	The RWS and JdF operation numerous water mains and pump stations. There are situations, when a pump station fails, construction of a pump station or bypassing a section of pipe, where a portable pump station with a generator is required to maintain the level of service. Portable PS was delivered in 2023 but some deficiencies, including the associated generator remain and may carry into 2024 to fully address.				

Service: 2.670/2.680 Regional Water Supply & JDF Water Distribution Combo			
Project Number	17-03	Capital Project Title	Office Equipment, Upgrades and Replacements
		Capital Project Description	Upgrade and replacement of office equipment as required.
Project Rationale	Funds will be used for the replacement and upgrading of office equipment and furniture, as required.		
Project Number	17-04	Capital Project Title	Computer Upgrades
		Capital Project Description	Annual upgrade and replacement program for computers, copiers, printers, network equipment as required.
Project Rationale	This is an annual upgrading and replacement program of computers, photocopiers, network, monitoring and associated equipment, as required. This item has been increased from \$160,000 to \$170,000 annually to reflect actual costs. Capital Budget Network Switch Maintenance \$10,000 Additional Wireless Access Points and Maintenance \$15,000 Photocopier Replacement \$20,000 Additional Data Storage \$15,000 Replacement Computers \$75,000 Equipment Maintenance (contingency) \$23,000 Replace Access Control System - Gates/ Video Cameras \$12,000 Total Capital \$170,000		
Project Number	17-05	Capital Project Title	Development of the Maintenance Management Systems
		Capital Project Description	Develop maintenance management system.
Project Rationale	The maintenance management system needs further development to meet user needs and to facilitate reporting. It is proposed that funds be approved for the following projects:- Develop and Asset onboarding process and a fault code reporting process for the CMMS.		

Service: 2.670/2.680 Regional Water Supply & JDF Water Distribution Combo					
Project Number	17-06	Capital Project Title	Small Equipment & Tool Replacement (Water Operations)	Capital Project Description	Replacement of tools and small equipment for Water Operations as required.
Project Rationale	Funds will be used for replacement of a variety of Operations and Welding equipment such as cutting saws, portable generators, gas detectors, Hilti drills,plasma cutter, wire welder, etc.				
Project Number	17-07	Capital Project Title	Small Equipment & Tool Replacement (Corporate Fleet)	Capital Project Description	Replacement of tools and small equipment for Fleet as required.
Project Rationale	Funds will be used for replacement of a variety of Fleet small equipment and tools as required. This includes provision to replace the Vehicle OBD reader for reading engine codes and the shop air compressor.				
Project Number	24-01	Capital Project Title	IT Core Infrastructure Replacement	Capital Project Description	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life
Project Rationale	Ongoing end of life replacement program for IT Core Infrastructure, including servers, network switches, UPS', and other equipment.				
Project Number	24-02	Capital Project Title	Capital Projects Delivery Optimization	Capital Project Description	Ongoing internal improvement of templates, tools and processes used in the delivery of capital projects.
Project Rationale	Ongoing program for small scale optimization of project delivery methods and tools.				

2.670 Regional Water Supply
Asset/ Reserve Schedule
2025 - 2029 Financial Plan

Asset Profile

Regional Water Supply

System assets include the lands, dams and source water reservoirs within the water supply areas, intake and source conduits, two water treatment plants, pressure regulating facilities, nine supply mains, three balancing reservoirs and revenue water meters in the water transmission system.

Equipment Replacement Reserve Schedule

Reserve Fund: 2.670 Regional Water Supply Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101454

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	2,647,394	2,572,649	1,980,378	1,912,420	1,786,544	1,978,686
Equipment purchases (Based on Capital Plan)	(670,000)	(1,376,250)	(773,000)	(855,000)	(495,000)	(355,000)
Transfer	-					
Transfer from Operating Budget	479,755	577,541	589,092	600,874	612,892	625,149
Proceeds on disposals	100,500	206,438	115,950	128,250	74,250	53,250
Interest Income*	15,000					
Ending Balance \$	2,572,649	1,980,378	1,912,420	1,786,544	1,978,686	2,302,085

General Comments:

Reserve Fund is used for the purpose of replacing fleet vehicles including heavy equipment and associated mobile components, as outlined in the capital plan. Proceeds from disposals are estimated at 15% of replacement equipment purchases. Note not all vehicles are sold within the year in which they are replaced.

* 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.

Appendix B – Summary of Regional Water Supply Dams

	Name	Consequence Classification Rating (see Appendix E)	Year Constructed - Original / Upgraded	Dam Crest Width	Dam Crest Length	Dam Crest Elevation / Height	Maximum Useable Water Storage (ML)
1	Sooke Lake Dam	Extreme	1970 / 2002	7.3m to 10m	533m (includes 63m spillway)	El. 190.75m / 24.75m	92,700
2	Saddle Dam	Very High	1970 / 2002	5m to 14m	1080m	El. 190.75m / varies up to 16m	n/a
3	Deception Gulch Dam	Very High	1979 / 1981 / 2002	7m	460m	El. 190.75m / 24m	4,050
4	Japan Gulch Dam	High	1900 / 1995	6.1m	97.5m	El. 134.6m / 12.5m	80
5	Charters River Dam	High	1976 / n/a	0.91m	30.48m (includes spillway)	El. 83.23m / 16.76m	19
6	Goldstream Lake Dam	Very High	1892 / 1995	NA	302m	El. 459.96m / 12.0m	3,550
7	Lubbe Lake Dam 1	High	1900 / 1995	NA	44m	El. 482.34m / 12.2m	3,000
8	Lubbe Lake Dam 2	Significant	1900 / n/a	4m	15.2m	El. 481.1m / 3.0m	3,000
9	Lubbe Lake Dam 3	Significant	1900 / n/a	4m	15.2m	El. 481.1m / 3.0m	3,000
10	Lubbe Lake Dam 4	Significant	1900 / 2019	5m	30m	El. 481.1m / 5.8m	3,000
11	Butchart Lake Dam 1	High	1900 / 1995	5m	60m	El. 546.6m / 11m	3,250
12	Butchart Lake Dam 2	High	1900 / 1995	NA	40.2m	El. 546.6m / 14.6m	3,250
13	Butchart Lake Dam 3	Low	1900 / n/a	NA	17.4m	El. 545.1m / 1.8m	3,250
14	Butchart Lake Dam 4	Significant	1900 / n/a	NA	48.5m	El. 545.2m / 7.3m	3,250
15	Butchart Lake Dam 5	Significant	1900 / 1995	NA	157m	El. 545.4m / 7.3m	3,250

REGIONAL WATER SUPPLY COMMISSION
Agricultural Water Rate Funding Comparisons 2011 - 2023

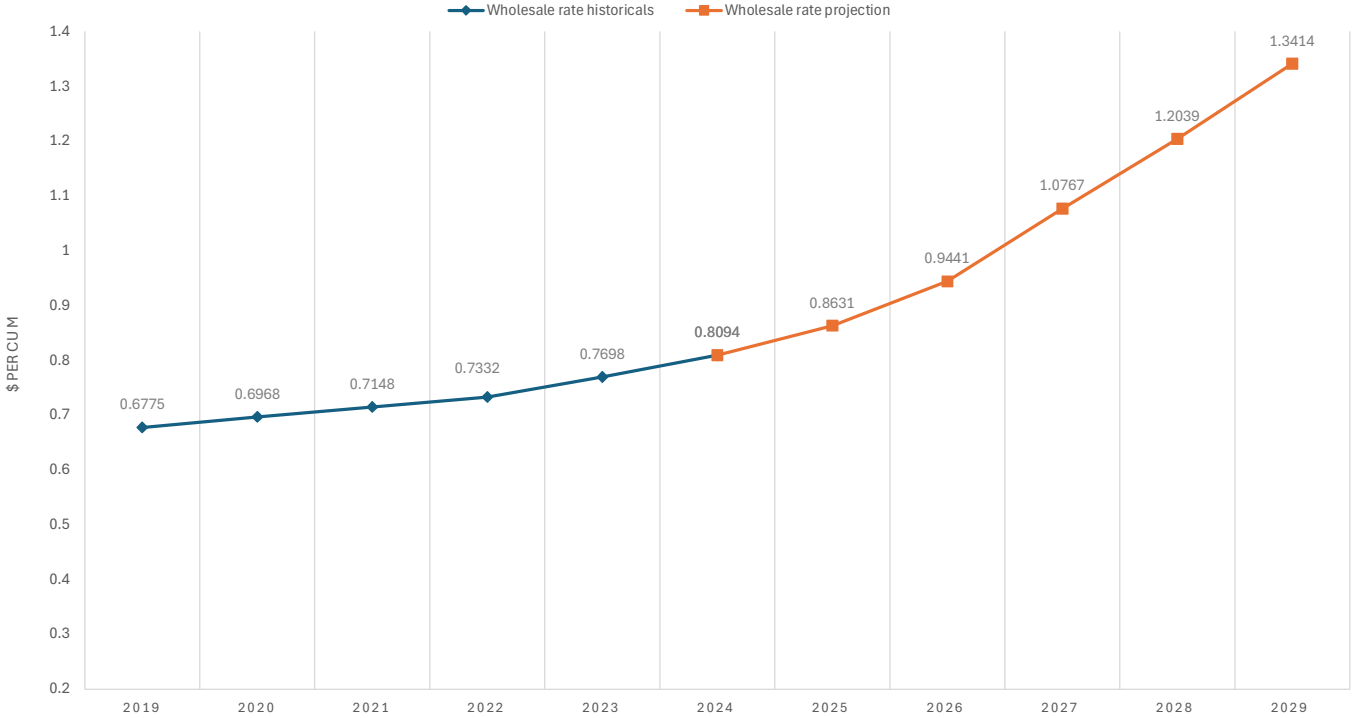
	No. of AR Accounts	No. of AG Accounts	AR Volume m3	AG Volume m3	Avg AR Volume m3 (Vol/Accts)	Avg AG Volume m3	Agri Rate Consumption Costs	Agri Fixed Charge Costs	Total Agri Subsidy Paid out (Cons + Fixed)	Avg Agri Cost \$ (Paid/Accts)	%age of Total Paid out	Rate Differential		
												Municipal Rate m3	Agri Rate m3	Muni-CRD Diff m3
												A	B	A - B
Western Communities & Sooke *														
2023	86	16	46,589	62,912	542	3,932	\$ 255,805	\$ -	\$ 255,805	\$ 2,508	11.6%	\$ 2,5466	\$ 0.2105	\$ 2,3361
2022	85	17	45,564	37,292	536	2,194	\$ 181,612	\$ -	\$ 181,612	\$ 1,781	10.6%	\$ 2,4024	\$ 0.2105	\$ 2,1919
2021	84	16	53,773	63,222	640	3,951	\$ 245,409	\$ -	\$ 245,409	\$ 2,454	12.3%	\$ 2,3081	\$ 0.2105	\$ 2,0976
2020	84	15	42,432	51,118	505	3,408	\$ 187,605	\$ -	\$ 187,605	\$ 1,895	11.9%	\$ 2,2159	\$ 0.2105	\$ 2,0054
2019	86	14	36,598	50,277	428	3,591	\$ 165,297	\$ -	\$ 165,297	\$ 1,653	11.1%	\$ 2,1132	\$ 0.2105	\$ 1,9027
2018	95	18	40,657	19,669	428	1,093	\$ 112,411	\$ -	\$ 112,411	\$ 995	7.9%	\$ 2,0739	\$ 0.2105	\$ 1,8634
2017	81	11	33,458	11,628	413	1,057	\$ 76,754	\$ -	\$ 76,754	\$ 834	5.6%	\$ 1,9129	\$ 0.2105	\$ 1,7024
2016	80	11	41,248	8,652	516	787	\$ 84,950	\$ -	\$ 84,950	\$ 934	5.9%	\$ 1,9129	\$ 0.2105	\$ 1,7024
2015	79	11	33,537	7,078	425	643	\$ 64,968	\$ -	\$ 64,968	\$ 722	5.1%	\$ 1,8101	\$ 0.2105	\$ 1,5996
2014	79	11	29,419	9,074	372	825	\$ 60,769	\$ -	\$ 60,769	\$ 675	5.6%	\$ 1,7892	\$ 0.2105	\$ 1,5787
2013	80	11	25,532	5,578	319	507	\$ 46,438	\$ -	\$ 46,438	\$ 510	4.7%	\$ 1,7032	\$ 0.2105	\$ 1,4927
2012	79	13	23,617	5,932	299	456	\$ 40,828	\$ -	\$ 40,828	\$ 444	4.3%	\$ 1,5922	\$ 0.2105	\$ 1,3817
2011	75	11	27,910	4,893	372	445	\$ 43,641	\$ -	\$ 43,641	\$ 507	5.2%	\$ 1,5409	\$ 0.2126	\$ 1,3283
Central Saanich														
2023	266	48	539,888	283,819	2,030	5,913	\$ 1,269,148	\$ 6,674	\$ 1,275,822	\$ 4,063	57.8%	\$ 1,9240	\$ 0.2105	\$ 1,7135
2022	277	50	398,069	279,385	1,437	5,588	\$ 1,005,694	\$ 7,050	\$ 1,012,744	\$ 3,097	59.3%	\$ 1,8600	\$ 0.2105	\$ 1,6495
2021	277	50	466,809	307,970	1,685	6,159	\$ 1,150,198	\$ 7,050	\$ 1,157,248	\$ 3,539	57.9%	\$ 1,8600	\$ 0.2105	\$ 1,6495
2020	278	49	375,646	233,214	1,351	4,759	\$ 873,579	\$ 6,768	\$ 880,347	\$ 2,692	56.0%	\$ 1,8047	\$ 0.2105	\$ 1,5942
2019	276	47	421,804	210,499	1,528	4,479	\$ 862,430	\$ 2,162	\$ 864,592	\$ 2,677	58.0%	\$ 1,7260	\$ 0.2105	\$ 1,5155
2018	278	49	378,593	297,433	1,362	6,070	\$ 866,699	\$ 7,003	\$ 873,702	\$ 2,672	61.3%	\$ 1,6350	\$ 0.2105	\$ 1,4245
2017	296	49	398,087	298,522	1,345	6,092	\$ 792,125	\$ 7,003	\$ 799,128	\$ 2,316	58.7%	\$ 1,5575	\$ 0.2105	\$ 1,3470
2016	297	51	446,241	303,419	1,502	5,949	\$ 879,396	\$ 7,191	\$ 886,587	\$ 2,548	61.1%	\$ 1,5139	\$ 0.2105	\$ 1,3034
2015	294	51	412,060	246,292	1,402	4,829	\$ 739,282	\$ 7,144	\$ 746,426	\$ 2,164	58.4%	\$ 1,4582	\$ 0.2105	\$ 1,2477
2014	294	49	361,801	190,895	1,231	3,896	\$ 596,515	\$ 6,808	\$ 603,323	\$ 1,759	55.7%	\$ 1,4033	\$ 0.2105	\$ 1,1928
2013	296	45	321,518	194,848	1,086	4,330	\$ 542,837	\$ 4,186	\$ 547,023	\$ 1,604	55.7%	\$ 1,3799	\$ 0.2105	\$ 1,0525
2012	280	41	325,663	210,906	1,163	5,144	\$ 518,454	\$ 5,658	\$ 524,112	\$ 1,633	55.6%	\$ 1,2841	\$ 0.2105	\$ 0,9662
2011	210	38	312,702	169,206	1,489	4,453	\$ 462,183	\$ 5,244	\$ 467,427	\$ 1,885	56.1%	\$ 1,2867	\$ 0.2126	\$ 0,9667
North Saanich **														
2023	103	20	56,716	119,706	551	5,985	\$ 281,923	\$ -	\$ 281,923	\$ 2,292	12.8%	\$ 1,8085	\$ 0.2105	\$ 1,5980
2022	107	19	52,167	107,838	488	5,676	\$ 235,367	\$ -	\$ 235,367	\$ 1,868	13.8%	\$ 1,6815	\$ 0.2105	\$ 1,4710
2021	105	18	62,904	126,579	599	7,032	\$ 265,276	\$ -	\$ 265,276	\$ 2,157	13.3%	\$ 1,6105	\$ 0.2105	\$ 1,4000
2020	102	16	57,433	108,453	563	6,778	\$ 223,532	\$ -	\$ 223,532	\$ 1,894	14.2%	\$ 1,5580	\$ 0.2105	\$ 1,3475
2019	94	15	55,278	95,030	620	6,335	\$ 201,370	\$ -	\$ 201,370	\$ 1,847	15.5%	\$ 1,5240	\$ 0.2105	\$ 1,3135
2018	100	16	97,574	70,726	976	4,420	\$ 220,982	\$ -	\$ 220,982	\$ 1,905	15.5%	\$ 1,5240	\$ 0.2105	\$ 1,3135
2017	100	13	151,773	53,551	1,518	4,119	\$ 245,456	\$ -	\$ 245,456	\$ 2,172	18.0%	\$ 1,4643	\$ 0.2105	\$ 1,2538
2016	100	12	148,450	36,774	1,485	3,065	\$ 230,697	\$ -	\$ 230,697	\$ 2,060	15.9%	\$ 1,4560	\$ 0.2105	\$ 1,2455
2015	106	14	151,656	38,066	1,431	2,719	\$ 230,948	\$ -	\$ 230,948	\$ 1,925	18.1%	\$ 1,4278	\$ 0.2105	\$ 1,2173
2014	98	14	133,853	30,372	1,366	2,169	\$ 194,919	\$ -	\$ 194,919	\$ 1,740	18.0%	\$ 1,3974	\$ 0.2105	\$ 1,1869
2013	102	13	141,845	30,647	1,391	2,357	\$ 200,004	\$ -	\$ 200,004	\$ 1,739	20.4%	\$ 1,3700	\$ 0.2105	\$ 1,1595
2012	99	13	117,497	45,227	1,187	3,479	\$ 188,679	\$ -	\$ 188,679	\$ 1,685	20.0%	\$ 1,3700	\$ 0.2105	\$ 1,1595
2011	101	13	106,393	34,921	1,053	2,686	\$ 163,558	\$ -	\$ 163,558	\$ 1,435	19.6%	\$ 1,3700	\$ 0.2126	\$ 1,1574
Saanich														
2023	76	54	47,961	168,198	631	3,115	\$ 382,061	\$ 10,230	\$ 392,291	\$ 3,018	17.8%	\$ 1,9780	\$ 0.2105	\$ 1,7675
2022	66	56	36,146	129,467	548	2,312	\$ 267,879	\$ 11,330	\$ 279,209	\$ 2,289	16.3%	\$ 1,8280	\$ 0.2105	\$ 1,6175
2021	74	55	49,933	158,309	675	2,878	\$ 318,923	\$ 11,050	\$ 329,973	\$ 2,558	16.5%	\$ 1,7420	\$ 0.2105	\$ 1,5315
2020	68	53	40,416	144,443	594	2,725	\$ 268,877	\$ 10,867	\$ 279,745	\$ 2,312	17.8%	\$ 1,6650	\$ 0.2105	\$ 1,4545
2019	68	51	37,086	140,512	545	2,755	\$ 249,436	\$ 10,278	\$ 259,714	\$ 2,182	17.4%	\$ 1,6150	\$ 0.2105	\$ 1,4045
2018	70	49	37,503	111,896	536	2,284	\$ 208,786	\$ 9,996	\$ 218,782	\$ 1,839	15.3%	\$ 1,5910	\$ 0.2105	\$ 1,3805
2017	80	50	38,201	132,092	478	2,642	\$ 229,604	\$ 9,719	\$ 239,324	\$ 1,841	17.6%	\$ 1,5600	\$ 0.2105	\$ 1,3495
2016	71	53	36,409	139,764	513	2,637	\$ 237,745	\$ 10,056	\$ 247,802	\$ 1,998	17.1%	\$ 1,5600	\$ 0.2105	\$ 1,3495
2015	75	51	74,841	129,225	998	2,534	\$ 226,276	\$ 9,727	\$ 236,003	\$ 1,873	18.5%	\$ 1,5420	\$ 0.2105	\$ 1,3315
2014	72	53	46,230	177,633	642	3,352	\$ 213,981	\$ 9,883	\$ 223,863	\$ 1,791	20.7%	\$ 1,4560	\$ 0.2105	\$ 1,2455
2013	65	50	35,745	122,456	550	2,449	\$ 179,004	\$ 9,655	\$ 188,659	\$ 1,641	19.2%	\$ 1,3420	\$ 0.2105	\$ 1,1315
2012	68	47	38,212	138,455	562	2,946	\$ 180,466	\$ 9,235	\$ 189,701	\$ 1,650	20.1%	\$ 1,2320	\$ 0.2105	\$ 1,0215
2011	71	46	101,235	121,896	1,426	2,650	\$ 149,584	\$ 9,118	\$ 158,703	\$ 1,356	19.0%	\$ 1,1530	\$ 0.2126	\$ 0,9404
Totals														
2023	531	138	691,154	634,635	1,302	4,599	\$ 2,188,937	\$ 16,904	\$ 2,205,842	\$ 3,297	99%			
2022	535	142	531,946	553,982	994	3,901	\$ 1,690,553	\$ 18,380	\$ 1,708,933	\$ 2,524	99%			
2021	540	139	633,419	656,080	1,173	4,720	\$ 1,979,806	\$ 18,100	\$ 1,997,906	\$ 2,942	99%			
2020	532	133	515,927	537,228	870	4,039	\$ 1,553,594	\$ 17,635	\$ 1,571,229	\$ 2,363	99%			
2019	524	127	553,766	496,318	1,057	3,908	\$ 1,478,533	\$ 12,440	\$ 1,490,973	\$ 2,290	100%			
2018	543	132	554,327	499,724	1,021	3,786	\$ 1,408,879	\$ 16,999	\$ 1,425,878	\$ 2,112	100%			
2017	557	123	621,519	495,793	1,116	4,031	\$ 1,343,940	\$ 16,722	\$ 1,360,663	\$ 2,001	100%			
2016	548	127	672,348	488,609	1,227	3,847	\$ 1,432,788	\$ 17,247	\$ 1,450,036	\$ 2,148	100%			
2015	554	127	672,094	420,661	1,213	3,312	\$ 1,261,474	\$ 16,871	\$ 1,278,344	\$ 1,877	100%			
2014	543	127	571,304	407,973	1,052	3,212	\$ 1,066,184	\$ 16,691	\$ 1,082,874	\$ 1,616	100%			
2013	543	119	524,640	353,529	966	2,971	\$ 968,283	\$ 13,841	\$ 982,124	\$ 1,484	100%			
2012	526	114	504,989	400,520	960	3,513	\$ 928,426	\$ 14,893	\$ 943,320	\$ 1,474	100%			
2011	457	108	548,240	330,916	1,200	3,064	\$ 818,967	\$ 14,362	\$ 833,329	\$ 1,475	100%			

* Western Communities do not charge a fixed charge

** North Saanich charges the fixed charge on property taxes

*** AR - Agriculture/Residential customers receive a rebate on consumption over 455 cubic meters annual as the meter feeds both premise and land.
AG - Agriculture customers receive a rebate on the entire consumption annually as the meter is dedicated only for land.

REGIONAL WATER SUPPLY SERVICE (GREATER VICTORIA) WHOLESALE WATER RATE PROJECTIONS



Initiative Business Case (IBC) Summaries

2a-5.1 Seasonal Watershed Operator 2s

Over the past fifteen years, the capital region has experienced a steady increase in both the length and severity of wildfire seasons. This has necessitated extended periods of wildfire preparedness to maintain the expected levels of response capability. The recent Old Man Lake wildfire in the Sooke Hills was a reminder of the difficulty and resources required to suppress wildfires in our region. Investing in prevention and initial attack strategies remains cost-effective compared to the expenses and consequences of a large-scale wildfire in the water supply area. The initiative aims to sustain wildfire preparedness and vegetation management by adding two regular seasonal operators (each working nine-month terms annually) to the Watershed Protection division. These positions were previously covered by auxiliary hours, so the cost will be offset by reducing the auxiliary budget, resulting in a small funding increase to be covered through fee-for-service.

2a-8.2 Water Quality Sampling Technician

The CRD regularly monitors the Greater Victoria drinking water system to meet provincial regulatory requirements and uphold our commitment to providing high-quality and safe drinking water to the region. As the population grows, so does the demand for water, necessitating additional water sampling. The CRD Board approved an increase in staff hours for existing positions in 2024; however, changes to workplanning prevented implementation. This year, the initiative is being resubmitted to request an additional part-time (0.6 FTE) regular position to enhance capacity in the Environmental Protection division. A small funding adjustment is included, compared to the 2024 initiative, to be covered by fee-for-service.

2b-2.2 Capital Projects Resource

Capital projects for the Regional Water Supply system infrastructure are essential for mitigating various risks that can affect system efficiency and reliability. According to the 2022 Regional Water Supply Risk and Resilience Study, risks in the watershed include wildfire, extreme weather, flooding, contamination, and power failures. The number of planned projects in the watershed has increased from 13 in 2021 to 37 in 2024, amidst ongoing efforts to maintain operations. Capital projects encompass active forest management treatments, powerline risk mitigation, and security and restoration projects. This initiative seeks to create a new full-time position dedicated to advancing watershed capital projects. The role will report to the Corporate Capital Project Services division, a new unit to be established through the CRD Evolves 2024-2025 organizational reorganization plan. Funding for this initiative be covered through capital plans and fee-for-services.

2b-1.1 Dam Safety Program - Integrated Water Services (IWS)

IWS manages 23 water supply dams, 15 of which are directly related to the Regional Water Supply System. The remaining eight dams are located within three other water services: Magic Lake Estates on North Pender Island (4), Lyall Harbour/Boot Cove on Saturna Island (1), and Wilderness Mountain near East Sooke (3). IWS is responsible for the operation, maintenance, and surveillance of the dams, as well as regulatory compliance activities and resolving safety issues through capital and operational safety improvements. Dams are essential for storing water for delivery to customers, but they are inherently risky. The failure of a dam can result in catastrophic consequences, including loss of life, economic impacts (e.g., property damage), and environmental and social impacts.

The Dam Safety program within IWS has historically been led by the Infrastructure Engineering division, with support from various divisions in IWS and other parts of the organization. In accordance with regulatory requirements, staff conduct regular safety reviews and studies to

assess the state of the infrastructure and compare the CRD's dam management approaches against best management practices. This monitoring has highlighted that the number of safety issues has been trending up since 2017. To successfully manage dam-related risks moving forward, the department enacted a proactive strategy in 2024 with dedicated, experienced staff with a robust understanding of the complexities of dam safety projects.

This is the second year of implementation for initiative 2b-1.1. The initiative seeks to consolidate resources and create a dedicated Dam Safety division with operational and engineering staff to operate, maintain, and monitor dams in a 'safe condition,' prioritize and resolve known deficiencies, identify and manage new risks, adapt to changing climatic conditions, and ensure compliance with the Dam Safety Regulation and *Water Sustainability Act*. As a starting point, IWS created two new regular ongoing positions in 2024 in the Infrastructure Engineering and Water Infrastructure Operations divisions to start this process. An additional three new regular ongoing positions will be created in 2025 in the Infrastructure Engineering and Water Infrastructure Operations divisions to further bolster this new group. Additional resource requests are expected in 2026 as the function becomes established.

2b-2.3 Systems Maintenance Electronics Technologist and 2b-2.4 Systems Maintenance Electrician

Population growth in the region has increased demand, putting pressure on the water and wastewater systems. Preventative maintenance and new capital projects are crucial for ensuring reliable infrastructure, improving efficiency by reducing after-hours and emergency repairs, and optimizing equipment performance. These efforts also extend the lifespan of assets, decrease unplanned downtime, and build resilience to climate change impacts. Currently, the demand for preventative maintenance and project support exceeds the staffing in two critical areas of the Wastewater Infrastructure Operations division:

- The Systems Maintenance team: in 2023, the team had approximately 910 hours of unfinished preventative maintenance work and a backlog of 1,750 hours for capital project support, equivalent to more than a full-time employee's workload. To maintain critical systems for which we forecast an increased workload in 2024, this initiative seeks to create a new regular full-time electronics technician position. Funding for this initiative will come from requisition and fee-for-service, with operating reserves used for one-time equipment purchases.
- The Industrial Automation team: in 2023, the team was unable to complete approximately 3,400 hours of work, equivalent to almost two full-time employees' workload. This shortfall was partly due to difficulties in filling vacancies and partly due to insufficient staffing capacity. To address this issue, the initiative seeks to create a new regular full-time electrician position. Funding for this initiative will come from fee-for-service, with operating reserves used for one-time equipment purchases.

2a-8.3 Laboratory Assistant

The CRD regularly monitors the Greater Victoria drinking water system to meet provincial regulatory requirements and uphold our commitment to providing high-quality and safe drinking water to the region. As the population grows, the demand for water increases, requiring additional capacity in the CRD's accredited internal laboratory to handle expanded testing (see 2a-8.2 Water Quality Sampling Technician). This initiative seeks to create a new full-time position focused on non-analytical duties in the labs within the Environmental Protection division, which provides lab support to several services. This strategy provides more efficiency by freeing up senior lab staff to take on more analytical responsibilities. Funding for this initiative will come from requisition and fee-for-service.

**REPORT TO SAANICH PENINSULA WATER COMMISSION
MEETING OF THURSDAY, OCTOBER 17, 2024**

SUBJECT **Saanich Peninsula Water Service 2025 Operating and Capital Budget**

ISSUE SUMMARY

To provide an overview of the 2025 Saanich Peninsula Water Service operating and capital budget, highlighting the changes from the 2024 budget and the proposed 2025 budget figures. The report generally follows the sequence of information provided in the attached draft budget document (Appendix A).

BACKGROUND

The draft 2025 Saanich Peninsula Water Service budget has been prepared for the Saanich Peninsula Water Commission's (Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. As in previous years, the draft 2025 budget has been prepared considering the CRD Board's 2025 service planning and financial expectations, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing of service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area. The following sets out the key components of the budget.

2024 Year End Financial Projections

The actual 2024 operating expense is projected to be \$130,600 under budget at year end. The actual bulk water purchase expense is estimated to be \$80,940 over budget at \$5,261,100, which is offset by the additional projected \$119,700 in water sales revenue. To balance the budget at year end, the proposed transfer to the capital reserve fund has been increased by \$100,565 to \$900,565.

Year-end revenue and expenditure projections have been established and estimated variances, including the proposed capital fund transfer, are summarized as follows:

Budget Item	Projected Variance (\$)	Projected Variance (%)
Distribution System operating expenditures	-\$130,613	-7.42%
Bulk water purchase cost	\$80,940	1.56%
Capital expenditures and transfers	\$183,625	21.6%
Debt servicing - principal and interest expenditures	-\$42,000	-41.18%
Revenue	\$91,952	1.20%

2025 Budget

Operating Budget

The 2025 operating budget reflects an increase in non-discretionary expenses related to anticipated wage/salary increases, corporate support service allocation increases, insurance costs, and other operating expense increases such as electricity costs. The net core 2025 operating budget increase is \$122,115. This represents a 6.94% increase from 2024.

The bulk water purchase expense, based on the proposed 2025 Regional Water Supply wholesale water rate and the 2025 Saanich Peninsula Water budget demand volume, has been set at \$5,523,840, an increase of \$343,680 over 2024.

Capital Budget

There are several capital projects planned for 2025 with a total value of \$16,000,000, the majority of which is attributed to Capital Project No. 21-05, which is anticipated to proceed with construction of the Bear Hill Trunk Watermain extension project in 2025.

A five-year capital plan is presented for information. The value of the five-year (2025-2029) capital plan is currently \$22,144,000 including an on-going budget allowance for post-disaster water supply equipment and infrastructure improvements.

The Development Cost Charge (DCC) program represents \$677,460 of the five-year (2025-2029) capital plan, and reflects the projects included in the DCC program update. At year-end 2024, the DCC reserve fund balance is estimated to be \$2,145,815.

Capital and Debt Expenditures

The planned transfer to the capital reserve fund in 2025 is \$600,000, a reduction of \$200,000 from the 2024 contribution. At year-end 2024, the capital reserve fund balance is estimated to be \$3,664,382 which is available to fund major capital projects.

A new loan authorization in the amount of \$12,900,000 was approved in 2021 to allow continued partial funding of the five-year capital plan. The debt servicing costs associated with this loan will begin in 2025.

The planned transfer to the equipment replacement fund in 2025 is \$100,000, an increase of \$50,000 from the 2024 contribution. At year-end 2024, the equipment replacement fund balance is estimated to be \$1,670,050, which is available to fund minor capital and operational equipment replacements including vehicles.

Water Demand

Total water demand across the Saanich Peninsula Water Service area has generally continued to increase year over year primarily due to the continued rate of development and growth. This trend, combined with the warm summer season, is expected to result in actual demand exceeding budget demand in 2024. The 2024 year-end demand is projected to be 80,000 cubic meters over budget at 6,480,000 cubic meters.

The recommended 2025 water rate has been calculated using a budget demand of 6,400,000 cubic meters (Page 3 of Appendix A), which remains unchanged from the volume used in the 2024 budget.

Proposed 2024 Wholesale Water Rate

The proposed 2025 CRD Regional Water Supply wholesale water rate is \$0.8631 per cubic meter, a 6.63% increase over the 2024 rate, subject to the Regional Water Supply Commission's approval.

Proposed Agricultural Water Rate

The proposed 2025 agricultural rate was maintained at the 2024 rate of \$0.2105 per cubic meter, subject to the Regional Water supply Commission's approval. The Regional Water Supply agricultural water rate budget funds the difference between the municipal retail water rate and the CRD agricultural water rate. As directed by the Regional Water Supply Commission, Phase 1 of an agricultural water rate review and options study was conducted in undertaken in 2022/2023. A further study, Phase 2, is postponed to 2025 at the direction of the Regional Water Supply Commission, which will consider options for the rates structure that best reflect the agricultural value.

A summary of the agricultural water volumes and agricultural water rate payments for 2011 to 2023 is attached as Appendix C.

The Agricultural Research Station Rate has been set at \$1.2927 per cubic meter.

Proposed 2025 Bulk Water Rate

The proposed 2025 Saanich Peninsula Water Service bulk water rate is \$1.2575 per cubic meter, a 5% increase over the 2024 rate. The increase in annual bulk water cost for the average household using 239 cubic meters per year would be \$14.27.

Water Rate and Wholesale Water Rate History and Projection

The Saanich Peninsula Water rate and Regional Water Supply rate history and projection is attached as Appendix B. The rates may be adjusted in the future to reflect actual revenue and expenditure circumstances and water demand volumes.

ALTERNATIVES

Alternative 1

The Saanich Peninsula Water Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;
2. Approve the 2025 Saanich Peninsula Water Service bulk water rate of \$1.2575 per cubic meter, and the Agricultural Research Station water rate of \$1.2927 per cubic meter, adjusted, if necessary, by any changes in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2024 actual revenue and expense on the transfer to capital reserve fund;
4. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
5. Direct staff to amend the Bulk Water Rates Bylaw accordingly.

Alternative 2

The Saanich Peninsula Water Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;
2. Approve the 2025 Saanich Peninsula bulk water rate, and the Agricultural Research Station water rate as amended (amended rate), adjusted if necessary, by any changes in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2024 actual revenue and expense on the transfer to capital reserve fund;
4. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and,
5. Direct staff to amend the Bulk Water Rates Bylaw accordingly.

IMPLICATIONS

If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific programs, on-going operations, or the capital work program. One-time reductions in reserve fund contributions could be considered by the Commission to help mitigate the budget and rate increases, but additional capital financing could result in the longer term.

CONCLUSION

The draft 2025 Saanich Peninsula Water Service budget is presented for the Saanich Peninsula Water Commission's consideration. The Commission will make budget recommendations to the Capital Regional District Board through the Committee of the Whole in October. The draft 2025 Saanich Peninsula Water Service budget was prepared considering the Capital Regional District Board's 2025 service planning and financial expectations. A proposed increase in operating and capital funding that includes an increase in the wholesale water costs from the Regional Water Supply Service, combined with an adjusted revenue budget, is resulting in a recommended bulk water rate of \$1.2575 per cubic meter, a 5% increase over the 2024 rate.

RECOMMENDATION

The Saanich Peninsula Water Commission recommends that the Committee of the Whole recommend that the Capital Regional District Board:

1. Approve the 2025 Operating and Capital Budget and the Five Year Capital Plan;
2. Approve the 2025 Saanich Peninsula Water Service bulk water rate of \$1.2575 per cubic meter, and the Agricultural Research Station water rate of \$1.2927 per cubic meter, adjusted if necessary, by any changes in the Regional Water Supply wholesale water rate;
3. Direct staff to balance the 2024 actual revenue and expense on the transfer to capital reserve fund;
4. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
5. Direct staff to amend the Bulk Water Rates Bylaw accordingly.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Integrated Water Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: Draft 2025 Saanich Peninsula Water Service Budget

Appendix B: Saanich Peninsula Water Rate and Regional Water Supply Rate History and Projection

Appendix C: Agricultural Water Volumes and Rate Payments 2011-2023

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Saanich Peninsula Water Supply

COMMISSION REVIEW

OCTOBER 2024

Service: 2.610

Saanich Peninsula Water Supply

Committee: Saanich Peninsula Water

DEFINITION:

To purchase water and to acquire, design, construct, reconstruct, purchase, maintain and operate facilities and to acquire property easements, licences and authorities for the supply of water to Central Saanich, North Saanich, and Sidney, for distribution by the municipalities. Letters Patent, December 22, 1976; revised Sept. 27, 1984. Amended SLP April 27, 1978 and March 19, 1986.

SERVICE DESCRIPTION:

This service provides for the purchase of bulk water for supply to Central Saanich, North Saanich, and Sidney, for distribution within their municipalities. Included in the program is the responsibility to provide design, construction, operation and maintenance, licenses, and water quality monitoring to the service area.

PARTICIPATION:

Central Saanich / North Saanich / Sidney

MAXIMUM LEVY:**MAXIMUM CAPITAL DEBT:**

As established by Inspector of Municipalities.

COMMISSION:

Saanich Peninsula Water Commission established by Letters Patent to advise the Board with respect to this function.

FUNDING:

Costs are recovered through the sale of bulk water.

CAPITAL DEBT:

Authorized:	\$12,900,000 2021 - (MFA Bylaw No. 4411 - Saanich Peninsula Water Supply Water Works)
Borrowed:	\$0
Remaining:	\$12,900,000

APPENDIX A

CAPITAL REGIONAL DISTRICT

Program Group: CRD-Saanich Peninsula Water Supply	2025 BUDGET REQUEST						FUTURE PROJECTIONS			
	2024 BOARD BUDGET 2	2024 ESTIMATED ACTUAL 3	2025 CORE BUDGET 4	2025 ONGOING 5	2025 ONE-TIME 6	TOTAL (COL 4, 5 & 6) 7	2026 8	2027 9	2028 10	2029 11
SUMMARY										
1										
<u>OPERATING EXPENDITURES:</u>										
ALLOCATION - OPERATIONS	1,171,082	1,045,952	1,224,190	-	-	1,224,190	1,248,690	1,273,685	1,299,173	1,325,173
UTILITIES	231,205	224,100	238,150	-	-	238,150	242,191	247,035	251,976	257,016
OPERATING - OTHER COSTS	189,748	191,370	213,660	-	-	213,660	220,841	230,725	241,353	252,793
ALLOCATION - STANDARD OVERHEAD	168,071	168,071	206,221	-	-	206,221	212,287	216,656	221,117	225,670
TOTAL OPERATING EXPENDITURES	1,760,106	1,629,493	1,882,221	-	-	1,882,221	1,924,009	1,968,101	2,013,619	2,060,652
*Percentage increase over prior year board budget			6.94%			6.94%	2.22%	2.29%	2.31%	2.34%
TOTAL BULK WATER EXPENDITURES	5,180,160	5,261,100	5,523,840	-	-	5,523,840	6,089,445	6,998,550	7,885,545	8,853,240
<u>CAPITAL EXPENDITURES & TRANSFERS</u>										
TRANSFER TO CAPITAL RESERVE FUND	800,000	983,625	600,000	-	-	600,000	400,000	400,000	400,000	400,000
TRANSFER TO EQUIPMENT REPLACEMENT FUND	50,000	50,000	100,000	-	-	100,000	150,000	150,000	200,000	200,000
TOTAL CAPITAL EXPENDITURES & TRANSFERS	850,000	1,033,625	700,000	-	-	700,000	550,000	550,000	600,000	600,000
<u>DEBT SERVICING</u>										
DEBT-INTEREST & PRINCIPAL	102,000	-	219,300	-	-	219,300	1,210,343	1,210,343	1,210,343	1,210,343
TOTAL DEBT EXPENDITURES	102,000	-	219,300	-	-	219,300	1,210,343	1,210,343	1,210,343	1,210,343
TOTAL EXPENDITURES	7,892,266	7,924,218	8,325,361	-	-	8,325,361	9,773,797	10,726,994	11,709,507	12,724,235
<u>SOURCES OF FUNDING-OPERATIONS</u>										
REVENUE -WATER SALES	(7,665,966)	(7,785,700)	(8,048,251)	-	-	(8,048,251)	(9,622,841)	(10,573,135)	(11,552,686)	(12,564,394)
REVENUE -OTHER	(226,300)	(138,518)	(277,110)	-	-	(277,110)	(150,956)	(153,859)	(156,821)	(159,841)
TOTAL SOURCES OF FUNDING FROM OPERATIONS	(7,892,266)	(7,924,218)	(8,325,361)	-	-	(8,325,361)	(9,773,797)	(10,726,994)	(11,709,507)	(12,724,235)
<u>SOURCES OF FUNDING-REQUISITION</u>										
PROPERTY TAX REQUISITION FOR DEBT	-	-	-	-	-	-	-	-	-	-
TOTAL REQUISITION	-	-	-	-	-	-	-	-	-	-
TRANSFER FROM PRIOR YEAR	-	-	-	-	-	-	-	-	-	-
TRANSFER TO FOLLOWING YEAR										
TOTAL CARRY FORWARD (SURPLUS)/ DEFICIT	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF ALL FUNDING	(7,892,266)	(7,924,218)	(8,325,361)	-	-	(8,325,361)	(9,773,797)	(10,726,994)	(11,709,507)	(12,724,235)
Percentage increase over prior year's board budget			5.49%			5.49%	17.40%	9.75%	9.16%	8.67%
Water Rate \$ per cu. m.	\$ 1.1978					\$ 1.2575				
Percentage increase	4.71%					4.99%				

SAANICH PENINSULA WATER SUPPLY

2025 Demand Estimate

Retail Demand

Years	Actual Demand cu.metre	Budgeted Demand cu.metre
2019	6,928,173	6,500,000
2020	6,860,322	6,800,000
2021	7,556,244	6,800,000
2022	7,239,389	6,900,000
2023	7,422,128	6,335,000
2024	6,480,000	6,400,000
	6,400,000	

**

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* *Projected consumption for 2024*

** 2023 Demand estimate reduction reflects First Nations becoming wholesale customers of Regional Water Supply

SAANICH PENINSULA WATER SUPPLY

Summary of Supply Water Rates to Participating Municipalities

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Change</u>	<u>% change</u>
Retail (direct) water rate							
Sannich Peninsula Retail cost per cu.m.	\$1.0536	\$1.0886	\$1.1439	\$1.1978	\$1.2575	\$0.0597	5.0%
Agricultural Research Station cost per cu.m.	\$1.0888	\$1.1238	\$1.1791	\$1.2330	\$1.2927	\$0.0597	4.8%

Summary of Bulk Water Purchase Rates from Regional Water Supply

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Change</u>	<u>% change</u>
CRD Bulk water purchase cost per cu.m.	\$0.7148	\$0.7332	\$0.7698	\$0.8094	\$0.8631	\$0.0537	6.63%

SAANICH PENINSULA WATER SUPPLY

Summary of Supply Water Rates to Participating Municipalities

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Change</u>	<u>% change</u>
Retail (direct) water rate							
Unit cost per cu.m.	\$ 1.0536	\$ 1.0886	\$ 1.1439	\$ 1.1978	1.2575	\$ 0.0597	4.98%

Retail Water Rate Increase Impact on Participating Municipalities Water Bill

Average consumption *: 239.0 cubic meters

<u>Charge for Twelve Months Consumption</u>	<u>Year</u>	<u>Annual charge</u>	<u>2025 Annual Change \$</u>
Average Consumption	2024	\$ 286.27	
	2025	\$ 300.54	\$ 14.27
Half Average Consumption	2024	\$ 143.14	
	2025	\$ 150.27	\$ 7.13
Twice Average Consumption	2024	\$ 572.55	
	2025	\$ 601.09	\$ 28.55

* Average Annual Consumption based on 2.303 people per household, per BC Stats 2024 projection

Change in Budget 2024 to 2025		Total Expenditure	Comments
Service:	2.610 Saanich Peninsula Water Supply		
2024 Budget		7,892,266	
Change in Labour:		52,300	Labour charges (salaries and overhead)
Total Change in Labour		52,300	
Other Changes:			
Bulk Water Purchase		343,680	
Principal and Interest Costs		117,700	
Transfers to ERF		50,000	
Asset and Maintenance Management		24,210	
Insurance Costs		19,000	
Standard Overhead Allocation		13,900	
Electricity		7,000	
Transfer to Capital Reserve		(200,000)	
Other Costs		5,305	
Total Other Changes		380,795	
2025 Budget		8,325,361	
Summary of % Expense Increase			
Additional cost due to increased bulk water rate		4.4%	
Principal and Interest costs		1.5%	
Balance of increase		-0.4%	
% expense increase from 2022:		5.5%	

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

Favourable water sales variance of \$120,000 (2%) due to higher than budgeted water demand largely a result of dry summer weather. This additional revenue will be used to offset bulk water purchase overages. Labour cost savings of \$125,000 and Debt Service Cost savings of \$42,000 contribute further towards a net surplus of \$180,000, which will be transferred to the Capital Reserve Fund.

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

Service No.	2.610	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Saanich Peninsula Water Supply							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$690,000	\$490,000	\$300,000	\$300,000	\$300,000	\$100,000	\$1,490,000	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$2,665,000	\$15,510,000	\$1,569,000	\$1,950,000	\$1,100,000	\$525,000	\$20,654,000	
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$3,355,000	\$16,000,000	\$1,869,000	\$2,250,000	\$1,400,000	\$625,000	\$22,144,000	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$12,900,000	\$0	\$0	\$0	\$0	\$12,900,000	
Equipment Replacement Fund	\$40,000	\$240,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,040,000	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$3,315,000	\$2,860,000	\$1,669,000	\$2,050,000	\$1,200,000	\$425,000	\$8,204,000	
	\$3,355,000	\$16,000,000	\$1,869,000	\$2,250,000	\$1,400,000	\$625,000	\$22,144,000	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 2.610

Service Name: Saanich Peninsula Water Supply

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
SYSTEM UPGRADES AND REPLACEMENTS													
18-04	New	Post Disaster Emergency Water Supply	Identify and procure emergency systems for post disaster preparedness	\$ 1,645,000	S	Res	\$ 140,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
20-02	New	Hamsterly Pump Station Backup Power Generator	Addition of a backup power generator at the Hamsterly Pump Station	\$ 1,100,000	S	Res	\$ 990,000	\$ -	\$ 190,000	\$ 800,000	\$ -	\$ -	\$ 990,000
21-01	New	Level of Service Agreement	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.	\$ 75,000	S	Res	\$ 75,000	\$ 25,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 75,000
21-04	Renewal	SCADA Upgrades	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.	\$ 1,150,000	E	Res	\$ 500,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 100,000	\$ 900,000
21-05	Renewal	SPW System Upgrade and Expansion	Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.	\$ 14,700,000	S	Res	\$ 800,000	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ 800,000
21-05	Renewal				S	Debt	\$ -	\$ 12,900,000	\$ -	\$ -	\$ -	\$ -	\$ 12,900,000
22-01	Study	Water Strategic Plan Update	Update the strategic plan to inform future works and identify hydraulic deficiencies.	\$ 116,972	S	Res	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	\$ 550,000	E	Res	\$ 150,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 550,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	\$ 500	S	Res	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
23-04	Renewal	RTU & PLC Upgrade and Replacement	Upgrade RTU programming within the SPWS service, upgrade the PLC at the Deep Cove pump station, and upgrade the telecommunications from the Hamsterly PS.	\$ 140,000	E	ERF	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.	\$ 6,040	S	Res	\$ -	\$ -	\$ 6,040	\$ -	\$ -	\$ -	\$ 6,040
24-01	Decommission	Dean Park Road Well Decommissioning	Decommissioning of a groundwater well(s) on Dean Park Road.	\$ 250,000	S	Res	\$ 30,000	\$ 130,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 230,000
24-02	New	Reservoir Seismic Isolation Valves	Addition of seismic isolation valves at various Saanich Peninsula tanks.	\$ 800,000	S	Res	\$ 200,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -	\$ 600,000
26-01	Decommission	Decommissioning of Various Sites/Components	Various existing facilities within SPWS have redundant valves and piping that require removal.	\$ 150,000	S	Res	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000
25-02	Study	Asset Management Plan	Update the asset management plan with recent study information.	\$ 300,000	S	Res	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
25-03	Study	Operational Optimization Review	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.	\$ 200,000	S	Res	\$ -	\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ 200,000
25-04	Study	Cloake Hill/Deep Cove Hydraulic Assessment	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update	\$ 100,000	S	Res	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
27-01	Replacement	Cloake Hill/Deep Cove Upgrades	Potential Construction Upgrades	\$ 1,000,000	S	Res	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ 1,000,000
25-05	Renewal	Asset Capital Improvement/Replacement Program	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.	\$ 1,500,000	S	Res	\$ -	\$ 75,000	\$ 175,000	\$ 200,000	\$ 200,000	\$ 175,000	\$ 825,000
Sub-Total System Upgrades and Replacements				\$ 23,783,512			\$ 3,275,500	\$ 15,720,500	\$ 1,071,040	\$ 2,050,000	\$ 1,200,000	\$ 425,000	\$ 20,466,540
ANNUAL PROVISIONAL ITEMS													
24-03	Renewal	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank Repairs, Replacements and decommissioning.	Planned and unplanned infrastructure and equipment renewal.	\$ 1,200,000	S	ERF	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
Sub-Total Annual Provisional Items				\$ 1,200,000			\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000.00
DEVELOPMENT COST CHARGE (DCC) PROGRAM													
22-01	Study	Water Strategic Plan Update	Update the strategic plan to inform future works and identify hydraulic deficiencies.	\$ 33,028	S	Res	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
23-01	Study	DCC Program Update	5-year update of the DCC program.	\$ 49,500	S	Res	\$ 49,500	\$ 49,500	\$ -	\$ -	\$ -	\$ -	\$ 49,500
25-01	New	Hamsterly Pump Station Capacity Upgrade	Increase the capacity of the Hamsterly Pump Station to address increased water demand.	\$ 597,960	S	Res	\$ -	\$ -	\$ 597,960	\$ -	\$ -	\$ -	\$ 597,960
Sub-Total Development Cost Charge (DCC) Program				\$ 680,488			\$ 79,500	\$ 79,500	\$ 597,960	\$ -	\$ -	\$ -	\$ 677,460
x			GRAND TOTAL	\$ 25,664,000			\$ 3,355,000	\$ 16,000,000	\$ 1,869,000	\$ 2,250,000	\$ 1,400,000	\$ 625,000	\$ 22,144,000

APPENDIX A

Service:	2.610	Saanich Peninsula Water Supply

Project Number	18-04	Capital Project Title	Post Disaster Emergency Water Supply	Capital Project Description	Identify and procure emergency systems for post disaster preparedness
Project Rationale	In the event of a disaster, it is proposed to have in place the ability to source, treat (if required) and distribute drinking water during the initial and sustained response and recovery phases to the public. Initial investigation has highlighted areas, such as having hardened hydrants/standpipes that the CRD should be investing in. Additional funds are required to start implementing these additional works.				

Project Number	20-02	Capital Project Title	Hamsterly Pump Station Backup Power Generator	Capital Project Description	Addition of a backup power generator at the Hamsterly Pump Station
Project Rationale	Addition of a backup power generator at the Hamsterly Pump Station. Project is temporary being deferred due to market escalation and considerations for combining with future Capacity upgrades.				

Project Number	21-01	Capital Project Title	Level of Service Agreement	Capital Project Description	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.
Project Rationale	Determine and develop appropriate level of service agreements with the participating municipalities for water supply.				

Project Number	21-04	Capital Project Title	SCADA Upgrades	Capital Project Description	SCADA upgrades and planning in conjunction with the Juan de Fuca Water Distribution, Saanich Peninsula Water and Wastewater, and Core Area Wastewater Services.
Project Rationale	The existing SCADA system is nearing end of life for equipment. The SCADA system provides vital operational monitoring and control information for the Saanich Peninsula Water System. Additionally, the Juan de Fuca Water Distribution, Saanich Peninsula Wastewater, Regional Water System, and Core Area Wastewater services require similar upgrades and integration. This project will be carried out with the other services so that an fully integrated system can be implemented.				

Service: 2.610 Saanich Peninsula Water Supply					
Project Number 21-05		Capital Project Title SPW System Upgrade and Expansion		Capital Project Description Upgrade vulnerable sections of the SPWS system to a more resilient system and increase operational flexibility.	
Project Rationale This project is for expansion and replacement of watermains and appurtenances within the Saanich Peninsula Water Supply system for infrastructure renewal and improved resiliency.Funds are required for detailed design and construction of the Bear Hill Trunk extension section of transmission main from Mt Newton to the Dean Park Lower tank along East Saanich Road, preliminary design of the transmission main from McTavish Tank to Mills Road, and preliminary design of the Dean Park Feeder Main between Dean Lower and Dean Middle Tanks. Additional funding will be required to complete construction of all three project components but the design delivery and construction of the Bear Hill Trunk component are being delivered in partner with similar projects in the RWS system.					
Project Number 22-01		Capital Project Title Water Strategic Plan Update		Capital Project Description Update the strategic plan to inform future works and identify hydraulic deficiencies.	
Project Rationale A water distribution system changes with development demand. A periodic update of the strategic plan to identify hydraulic deficiencies and inform future works is periodically required to ensure the level of service.					
Project Number 22-02		Capital Project Title Microwave Radio Upgrades		Capital Project Description To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	
Project Rationale Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.					
Project Number 25-01		Capital Project Title Hamsterly Pump Station Capacity Upgrade		Capital Project Description Increase the capacity of the Hamsterly Pump Station to address increased water demand. This is the service's contribution to the DCC project.	
Project Rationale In the 2018 KWL DCC Update report, the Hamsterly Pump Station was identified to require addition of a third pump to meet increased water demand. Increase the capacity of the Hamsterly Pump Station to address increased water demand. This project will be reassessed in the subsequent DCC update prior to progressing.					

Service: 2.610 Saanich Peninsula Water Supply			
Project Number	24-01	Capital Project Title	Dean Park Road Well Decommissioning
Capital Project Description	Decommissioning of a groundwater well(s) on Dean Park Road.		
Project Rationale	Decommissioning of a former groundwater well at 1557 Dean Park Road. Initial decommissioning may only including well sealing for compliance with provincial regulations but eventually the electrical and concrete structure will also need to be decommissioned.		
Project Number	24-02	Capital Project Title	Reservoir Seismic Isolation Valves
Capital Project Description	Addition of seismic isolation valves at various Saanich Peninsula tanks.		
Project Rationale	Seismic valve upgrades at Cloake Hill, Bear Hill, Dawson and Lower Dean Tanks.		
Project Number	26-01	Capital Project Title	Decommissioning of Various Sites/Components
Capital Project Description	Various existing facilities within SPWS have redundant valves and piping that require removal.		
Project Rationale	Various decommissioning of old assets that are no longer required in the system.		
Project Number	25-02	Capital Project Title	Asset Management Plan
Capital Project Description	Update the asset management plan with recent study information.		
Project Rationale	Update the strategic asset management plan based upon recent studies such as the DCC Program Update. The update will inform future capital works.		

Service: 2.610 Saanich Peninsula Water Supply			
Project Number	25-03	Capital Project Title	Operational Optimization Review
Project Rationale	Engineering and Operations coordination and assessment of the SPWS system to better document operational procedures and assess opportunities for improvement.		
		Capital Project Description	Review the SPWS system from an operational perspective to investigate operational efficiencies and improvements.
Project Number	25-04	Capital Project Title	Cloake Hill/Deep Cove Hydraulic Assessment
Project Rationale	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update.		
		Capital Project Description	Detailed analysis of Cloake Hill Tank and Deep Cove Pump Station. Driven by the 2021 heat dome event and results of the DCC program and Strategic Plan Update
Project Number	27-01	Capital Project Title	Cloake Hill/Deep Cove Upgrades
Project Rationale	Potential upgrades to be further scoped following completion of the Assessment in Project #25-04.		
		Capital Project Description	Potential Construction Upgrades
Project Number	25-05	Capital Project Title	Asset Capital Improvement/Replacement Program
Project Rationale	This program will fund items such as replacement of valves (line, air, check, PRV, etc), replacement and addition of instrumentation, decommissioning infrastructure and other mid sized improvements. This program will primarily address items that are more complex than can be delivered under the Annual Provisional account (24-03) but will comprise of smaller projects than those listed in the SPW System Upgrade and Expansion Program (21-05). Budget forecasts will be further influenced by asset management plans and operational coordination.		
		Capital Project Description	Ongoing program to continually address multiple, small to mid-scale capital improvements to the Saanich Peninsula Water System.
Project Number	24-03	Capital Project Title	Pump Station, Meter Station, Valve Repair, Transmission Main & Storage Tank Repairs, Replacements and decommissioning.
Project Rationale	Annual Provisional Account to address planned and unplanned infrastructure and equipment renewals.		
		Capital Project Description	Planned and unplanned infrastructure and equipment renewal.

2.610 Saanich Peninsula Water
Summary Schedule
2025 - 2029 Financial Plan

Asset Profile

Saanich Peninsula Water

One of the 16 CRD drinking water systems across the region, Saanich Peninsula Water Supply obtains treated drinking water from the Regional Water Supply System and is responsible for the bulk trunk water supply systems for Central Saanich, Sidney & North Saanich. Assets include land, 46 kilometres of water supply mains, nine balancing reservoirs, nine pumping stations, two pressure reducing stations, nine supply meters and two rechlorination stations.

Reserve/Fund Summary

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
DCC Reserve Account	2,145,815	1,547,855	1,547,855	1,547,855	1,547,855	1,547,855
Equipment Replacement Fund	1,670,050	1,570,050	1,520,050	1,470,050	1,470,050	1,470,050
Capital Reserve	3,664,382	4,264,382	2,995,382	1,345,382	545,382	520,382
Total	7,480,247	7,382,287	6,063,287	4,363,287	3,563,287	3,538,287

**2.610 Saanich Peninsula Water
Development Cost Charges
2025 - 2029 Financial Plan**

Development Cost Charges Reserve Schedule

Reserve Fund: Saanich Peninsula Water Development Cost Charges (Bylaw # 3208)

Fund: 1009 Fund Center: 101353- DCC Water System only	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	2,100,815	2,145,815	1,547,855	1,547,855	1,547,855	1,547,855
Transfers to Reserve	-					
Transfers from Reserve based on DCC-capital plan	-	(597,960)		-		-
DCC's received from Member Municipalities						
Interest Income*	45,000					
Ending Balance \$	2,145,815	1,547,855	1,547,855	1,547,855	1,547,855	1,547,855

General Comments:

Saanich Peninsula Water Development Cost Charges (DCC's) was adopted in 2005 for the purpose of providing funds to assist with the capital costs of providing, constructing, altering or expanding the Districts water & wastewater systems that services the Member Municipalities.

The above cash flow only reflects DCC Reserve information for Water System only (Wastewater's information will be provided in the Wastewater budgets). These Reserve funds are received from member municipalities as Development Cost Charges (DCC's) to provide for the capital costs of water capacity system improvements within the service areas.

In December 2018 the bylaw was ammended to remove Development Cost Charges on new projects to recognize that the fund's balance exceeded the total of current development projects.

* 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.

**2.610 Saanich Peninsula Water
Equipment Replacement Reserve Schedule
2025 - 2029 Financial Plan**

Equipment Replacement Reserve Schedule

Reserve Fund: Saanich Peninsula Water-Equipment Replacement Reserve (covered by CRD-ERF Bylaw)

Fund: 1022 Fund Center: 101452	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,807,050	1,670,050	1,570,050	1,520,050	1,470,050	1,470,050
Equipment purchases (Based on Capital Plan)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)	(200,000)
Transfer from Operating Budget	50,000	100,000	150,000	150,000	200,000	200,000
Interest Income*	13,000					
Ending Balance \$	1,670,050	1,570,050	1,520,050	1,470,050	1,470,050	1,470,050

General Comments: The fund is used to replace water system infrastructure throughout the system as failing components are identified and not funded through operating budgets.

* 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.

**2.610 Saanich Peninsula Water
Capital Reserve Fund
2025 - 2029 Financial Plan**

Capital Reserve Fund Schedule

Reserve Fund: Saanich Peninsula Water Capital Reserve Fund (Bylaw #1397)

Fund: 1009 Fund Center: 102159	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	3,724,382	3,664,382	4,264,382	2,995,382	1,345,382	545,382
Transfers from Reserve based on capital plan	(950,000)	-	(1,669,000)	(2,050,000)	(1,200,000)	(425,000)
Transfer from Capital Reserve (Unspent)	-	-	-	-	-	-
Transfer from Other (MFA etc.)	-	-	-	-	-	-
Transfer unspent capital funds from LA funds						
Transfer from Operating Budget	800,000	600,000	400,000	400,000	400,000	400,000
Interest Income*	90,000					
Ending Balance \$	3,664,382	4,264,382	2,995,382	1,345,382	545,382	520,382

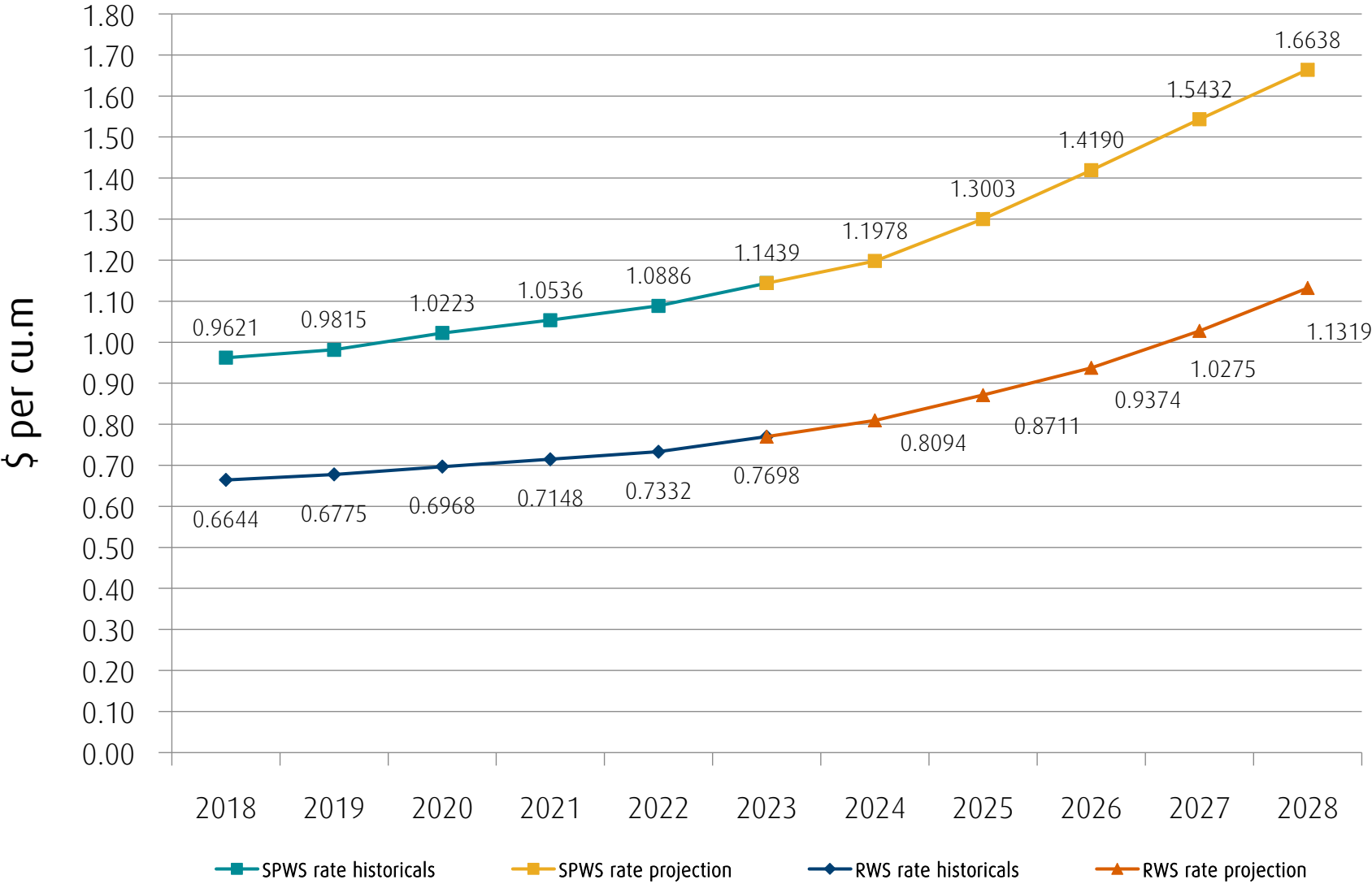
General Comments:

Saanich Peninsula Water Capital Reserve Fund was adopted in 1985 for the purpose of capital payments including planning, engineering and legal costs for providing, latering or expanding water system infrastructure related to the Saanich Peninsula Water Supply System.

The fund is used for the purpose of funding the Service Capital infrastructure related directly or indirectly to water facilities, (excluding DCC) capital expenditures.

* 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.

Saanich Peninsula Water Rate and Regional Water Supply Rate, History and Projection



REGIONAL WATER SUPPLY COMMISSION
Agricultural Water Rate Funding Comparisons 2011 - 2023

	No. of AR Accounts	No. of AG Accounts	AR Volume m3	AG Volume m3	Avg AR Volume m3 (Vol/Accts)	Avg AG Volume m3	Agri Rate Consumption Costs	Agri Fixed Charge Costs	Total Agri Subsidy Paid out (Cons + Fixed)	Avg Agri Cost \$ (Paid/Accts)	%age of Total Paid out	Rate Differential		
												Municipal Rate m3	Agri Rate m3	Muni-CRD Diff m3
												A	B	A - B
Western Communities & Sooke *														
2023	86	16	46,589	62,912	542	3,932	\$ 255,805	\$ -	\$ 255,805	\$ 2,508	11.6%	\$ 2,5466	\$ 0.2105	\$ 2,3361
2022	85	17	45,564	37,292	536	2,194	\$ 181,612	\$ -	\$ 181,612	\$ 1,781	10.6%	\$ 2,4024	\$ 0.2105	\$ 2,1919
2021	84	16	53,773	63,222	640	3,951	\$ 245,409	\$ -	\$ 245,409	\$ 2,454	12.3%	\$ 2,3081	\$ 0.2105	\$ 2,0976
2020	84	15	42,432	51,118	505	3,408	\$ 187,605	\$ -	\$ 187,605	\$ 1,895	11.9%	\$ 2,2159	\$ 0.2105	\$ 2,0054
2019	86	14	36,598	50,277	426	3,591	\$ 165,297	\$ -	\$ 165,297	\$ 1,653	11.1%	\$ 2,1132	\$ 0.2105	\$ 1,9027
2018	95	18	40,657	19,669	428	1,093	\$ 112,411	\$ -	\$ 112,411	\$ 995	7.9%	\$ 2,0739	\$ 0.2105	\$ 1,8634
2017	81	11	33,458	11,628	413	1,057	\$ 76,754	\$ -	\$ 76,754	\$ 834	5.6%	\$ 1,9129	\$ 0.2105	\$ 1,7024
2016	80	11	41,248	8,652	516	787	\$ 84,950	\$ -	\$ 84,950	\$ 934	5.9%	\$ 1,9129	\$ 0.2105	\$ 1,7024
2015	79	11	33,537	7,078	425	643	\$ 64,968	\$ -	\$ 64,968	\$ 722	5.1%	\$ 1,8101	\$ 0.2105	\$ 1,5996
2014	79	11	29,419	9,074	372	825	\$ 60,769	\$ -	\$ 60,769	\$ 675	5.6%	\$ 1,7892	\$ 0.2105	\$ 1,5787
2013	80	11	25,532	3,478	319	507	\$ 46,438	\$ -	\$ 46,438	\$ 510	4.7%	\$ 1,7032	\$ 0.2105	\$ 1,4927
2012	79	13	23,617	5,932	299	456	\$ 40,828	\$ -	\$ 40,828	\$ 444	4.3%	\$ 1,5922	\$ 0.2105	\$ 1,3817
2011	75	11	27,910	4,893	372	445	\$ 43,641	\$ -	\$ 43,641	\$ 507	5.2%	\$ 1,5409	\$ 0.2126	\$ 1,3283
Central Saanich														
2023	266	48	539,888	283,819	2,030	5,913	\$ 1,269,148	\$ 6,674	\$ 1,275,822	\$ 4,063	57.8%	\$ 1,9240	\$ 0.2105	\$ 1,7135
2022	277	50	398,069	279,385	1,437	5,588	\$ 1,005,694	\$ 7,050	\$ 1,012,744	\$ 3,097	59.3%	\$ 1,8600	\$ 0.2105	\$ 1,6495
2021	277	50	466,809	307,970	1,685	6,159	\$ 1,150,198	\$ 7,050	\$ 1,157,248	\$ 3,539	57.9%	\$ 1,8600	\$ 0.2105	\$ 1,6495
2020	278	49	375,646	233,214	1,351	4,759	\$ 873,579	\$ 6,768	\$ 880,347	\$ 2,692	56.0%	\$ 1,8047	\$ 0.2105	\$ 1,5942
2019	276	47	421,804	210,499	1,528	4,479	\$ 862,430	\$ 2,162	\$ 864,592	\$ 2,677	58.0%	\$ 1,7260	\$ 0.2105	\$ 1,5155
2018	278	49	378,593	297,433	1,362	6,070	\$ 866,699	\$ 7,003	\$ 873,702	\$ 2,672	61.3%	\$ 1,6350	\$ 0.2105	\$ 1,4245
2017	296	49	398,087	298,522	1,345	6,092	\$ 792,125	\$ 7,003	\$ 799,128	\$ 2,316	58.7%	\$ 1,5575	\$ 0.2105	\$ 1,3470
2016	297	51	446,241	303,419	1,502	5,949	\$ 879,396	\$ 7,191	\$ 886,587	\$ 2,548	61.1%	\$ 1,5139	\$ 0.2105	\$ 1,3034
2015	294	51	412,060	246,292	1,402	4,829	\$ 739,282	\$ 7,144	\$ 746,426	\$ 2,164	58.4%	\$ 1,4582	\$ 0.2105	\$ 1,2477
2014	294	49	361,801	190,895	1,231	3,896	\$ 596,515	\$ 6,808	\$ 603,323	\$ 1,759	55.7%	\$ 1,4033	\$ 0.2105	\$ 1,1928
2013	296	45	321,518	194,848	1,086	4,330	\$ 542,837	\$ 4,186	\$ 547,023	\$ 1,604	55.7%	\$ 1,3799	\$ 0.2105	\$ 1,0525
2012	280	41	325,663	210,906	1,163	5,144	\$ 518,454	\$ 5,658	\$ 524,112	\$ 1,633	55.6%	\$ 1,2841	\$ 0.2105	\$ 0,9662
2011	210	38	312,702	169,206	1,489	4,453	\$ 462,183	\$ 5,244	\$ 467,427	\$ 1,885	56.1%	\$ 1,2867	\$ 0.2126	\$ 0,9667
North Saanich **														
2023	103	20	56,716	119,706	551	5,985	\$ 281,923	\$ -	\$ 281,923	\$ 2,292	12.8%	\$ 1,8085	\$ 0.2105	\$ 1,5980
2022	107	19	52,167	107,838	488	5,676	\$ 235,367	\$ -	\$ 235,367	\$ 1,868	13.8%	\$ 1,6815	\$ 0.2105	\$ 1,4710
2021	105	18	62,904	126,579	599	7,032	\$ 265,276	\$ -	\$ 265,276	\$ 2,157	13.3%	\$ 1,6105	\$ 0.2105	\$ 1,4000
2020	102	16	57,433	108,453	563	6,778	\$ 223,532	\$ -	\$ 223,532	\$ 1,894	14.2%	\$ 1,5580	\$ 0.2105	\$ 1,3475
2019	94	15	58,278	95,030	620	6,335	\$ 201,370	\$ -	\$ 201,370	\$ 1,847	13.5%	\$ 1,5240	\$ 0.2105	\$ 1,3135
2018	100	16	97,574	70,726	976	4,420	\$ 220,982	\$ -	\$ 220,982	\$ 1,905	15.5%	\$ 1,5240	\$ 0.2105	\$ 1,3135
2017	100	13	151,773	53,551	1,518	4,119	\$ 245,456	\$ -	\$ 245,456	\$ 2,172	18.0%	\$ 1,4643	\$ 0.2105	\$ 1,2538
2016	100	12	148,450	36,774	1,485	3,065	\$ 230,697	\$ -	\$ 230,697	\$ 2,060	15.9%	\$ 1,4560	\$ 0.2105	\$ 1,2455
2015	106	14	151,656	38,066	1,431	2,719	\$ 230,948	\$ -	\$ 230,948	\$ 1,925	18.1%	\$ 1,4278	\$ 0.2105	\$ 1,2173
2014	98	14	133,853	30,372	1,366	2,169	\$ 194,919	\$ -	\$ 194,919	\$ 1,740	18.0%	\$ 1,3974	\$ 0.2105	\$ 1,1869
2013	102	13	141,845	30,647	1,391	2,357	\$ 200,004	\$ -	\$ 200,004	\$ 1,739	20.4%	\$ 1,3700	\$ 0.2105	\$ 1,1595
2012	99	13	117,497	45,227	1,187	3,479	\$ 188,679	\$ -	\$ 188,679	\$ 1,685	20.0%	\$ 1,3700	\$ 0.2105	\$ 1,1595
2011	101	13	106,393	34,921	1,053	2,686	\$ 163,558	\$ -	\$ 163,558	\$ 1,435	19.6%	\$ 1,3700	\$ 0.2126	\$ 1,1574
Saanich														
2023	76	54	47,961	168,198	631	3,115	\$ 382,061	\$ 10,230	\$ 392,291	\$ 3,018	17.8%	\$ 1,9780	\$ 0.2105	\$ 1,7675
2022	66	56	36,146	129,467	548	2,312	\$ 267,879	\$ 11,330	\$ 279,209	\$ 2,289	16.3%	\$ 1,8280	\$ 0.2105	\$ 1,6175
2021	74	55	49,933	158,309	675	2,878	\$ 318,923	\$ 11,050	\$ 329,973	\$ 2,558	16.5%	\$ 1,7420	\$ 0.2105	\$ 1,5315
2020	68	53	40,416	144,443	594	2,725	\$ 268,877	\$ 10,867	\$ 279,745	\$ 2,312	17.8%	\$ 1,6650	\$ 0.2105	\$ 1,4545
2019	68	51	37,086	140,512	545	2,755	\$ 249,436	\$ 10,278	\$ 259,714	\$ 2,182	17.4%	\$ 1,6150	\$ 0.2105	\$ 1,4045
2018	70	49	37,503	111,896	536	2,284	\$ 208,786	\$ 9,996	\$ 218,782	\$ 1,839	15.3%	\$ 1,5910	\$ 0.2105	\$ 1,3805
2017	80	50	38,201	132,092	478	2,642	\$ 229,604	\$ 9,719	\$ 239,324	\$ 1,841	17.6%	\$ 1,5600	\$ 0.2105	\$ 1,3495
2016	71	53	36,409	139,764	513	2,637	\$ 237,745	\$ 10,056	\$ 247,802	\$ 1,998	17.1%	\$ 1,5600	\$ 0.2105	\$ 1,3495
2015	75	51	74,841	129,225	998	2,534	\$ 226,276	\$ 9,727	\$ 236,003	\$ 1,873	18.5%	\$ 1,5420	\$ 0.2105	\$ 1,3315
2014	72	53	46,230	177,633	642	3,352	\$ 213,981	\$ 9,883	\$ 223,863	\$ 1,791	20.7%	\$ 1,4560	\$ 0.2105	\$ 1,2455
2013	65	50	35,745	122,456	550	2,449	\$ 179,004	\$ 9,655	\$ 188,659	\$ 1,641	19.2%	\$ 1,3420	\$ 0.2105	\$ 1,1315
2012	68	47	38,212	138,455	562	2,946	\$ 180,466	\$ 9,235	\$ 189,701	\$ 1,650	20.1%	\$ 1,2320	\$ 0.2105	\$ 1,0215
2011	71	46	101,235	121,896	1,426	2,650	\$ 149,584	\$ 9,118	\$ 158,703	\$ 1,356	19.0%	\$ 1,1530	\$ 0.2126	\$ 0,9404
Totals														
2023	531	138	691,154	634,635	1,302	4,599	\$ 2,188,937	\$ 16,904	\$ 2,205,842	\$ 3,297	99%			
2022	535	142	531,946	553,982	994	3,901	\$ 1,690,553	\$ 18,380	\$ 1,708,933	\$ 2,524	99%			
2021	540	139	633,419	656,080	1,173	4,720	\$ 1,979,806	\$ 18,100	\$ 1,997,906	\$ 2,942	99%			
2020	532	133	515,927	537,228	870	4,039	\$ 1,553,594	\$ 17,635	\$ 1,571,229	\$ 2,363	99%			
2019	524	127	553,766	496,318	1,057	3,908	\$ 1,478,533	\$ 12,440	\$ 1,490,973	\$ 2,290	100%			
2018	543	132	554,327	499,724	1,021	3,786	\$ 1,408,879	\$ 16,999	\$ 1,425,878	\$ 2,112	100%			
2017	557	123	621,519	495,793	1,116	4,031	\$ 1,343,940	\$ 16,722	\$ 1,360,663	\$ 2,001	100%			
2016	548	127	672,348	488,609	1,227	3,847	\$ 1,432,788	\$ 17,247	\$ 1,450,036	\$ 2,148	100%			
2015	554	127	672,094	420,661	1,213	3,312	\$ 1,261,474	\$ 16,871	\$ 1,278,344	\$ 1,877	100%			
2014	543	127	571,304	407,973	1,052	3,212	\$ 1,066,184	\$ 16,691	\$ 1,082,874	\$ 1,616	100%			
2013	543	119	524,640	353,529	966	2,971	\$ 968,283	\$ 13,841	\$ 982,124	\$ 1,484	100%			
2012	526	114	504,989	400,520	960	3,513	\$ 928,426	\$ 14,893	\$ 943,320	\$ 1,474	100%			
2011	457	108	548,240	330,916	1,200	3,064	\$ 818,967	\$ 14,362	\$ 833,329	\$ 1,475	100%			

* Western Communities do not charge a fixed charge

** North Saanich charges the fixed charge on property taxes

*** AR - Agriculture/Residential customers receive a rebate on consumption over 455 cubic meters annual as the meter feeds both premise and land.
AG - Agriculture customers receive a rebate on the entire consumption annually as the meter is dedicated only for land.

**REPORT TO SAANICH PENINSULA WASTEWATER COMMISSION
MEETING OF THURSDAY, OCTOBER 17, 2024**

SUBJECT **Saanich Peninsula Wastewater Service 2025 Operating and Capital Budget**

ISSUE SUMMARY

To provide an overview of the 2025 Saanich Peninsula Wastewater Service (SPWW) operating and capital budget, highlighting the variances from the 2024 budget and the proposed 2025 budget figures. The report generally follows the sequence of information provided in the attached draft budget document (Appendix A).

BACKGROUND

The draft 2025 SPWW Service budget has been prepared for the Saanich Peninsula Wastewater Commission's (the Commission) consideration. The Commission will make budget recommendations to the Capital Regional District (CRD) Board through the Committee of the Whole in October. As in previous years, the draft 2025 budget has been prepared considering the CRD Board's 2025 service planning and financial expectations, which include identifying opportunities to realign or reallocate resources and seek potential efficiencies between departments and services, reviewing of service levels and adjustments related to regulatory compliance, and undertaking infrastructure improvements to maintain service levels across the service area. The following sets out the key components of the budget.

2024 Year End Financial Projections

The estimated 2024 operating costs are projected to be \$3,755,161, which is under budget by \$252,572. Of this surplus, \$201,670 is attributed to lower labor consumption and reduced repair maintenance costs. The remaining \$50,902 is primarily due to savings from biosolids management cost, along with some minor savings from standard overhead and laboratory.

Due to reduced repair and maintenance expenses, the transfer from operating funds will also decrease by \$80,000.

In addition, revenue from the Panorama Recreation Center District Energy System (DES) exceeded the budget by \$21,200. The net effect of these revenue and expenditure variances results in a year-end surplus of \$193,771, which will be equally allocated between two funds: the Operating Reserve Fund and the Capital Reserve Fund.

2025 Budget

Operating Budget

The 2025 combined operations and reserve budget is \$5,115,006, which represents a 2.42% increase over the 2024 budget.

The 2025 operating budget reflects an increase in non-discretionary expenses such as anticipated wage/salary increases, departmental support service allocations, and other operating expenses such as Provincial discharge fees, equipment repairs, electricity costs, and chemical costs.

The budget captures the interest expenses (\$68,250) associated with the \$3 million long-term borrowing planned for capital projects in 2025 and the one-time allocation of \$20,000 for cyclical maintenance expenses, covering Heat Exchanger Dismantle and Cleaning that would be considered over and above routine maintenance. These cyclical maintenance expenses are funded through a transfer from the Operating Reserve Fund.

2025 Capital Budget

There are several projects planned for 2025 with a total value of \$5,525,000 including \$50,000 to review the Development Cost Charges (DCC) program. The 2025 capital program consists of projects related to replacement of equipment that is at the end of its service life and projects required to address operational issues, projects include:

- Odour control upgrades at the wastewater treatment plant
- Replacement of pumps at Keating pumpstation
- Electrical and controls related upgrades

The 2025 capital program is funded from existing reserve funds: \$100,000 from the Capital Reserve and \$230,000 from the Equipment Replacement Funds.

A five-year capital plan is presented for information. The value of the five-year (2025-2029) capital plan is \$14,740,000. The current capital reserve and equipment replacement fund balances, planned contributions, transfers, and expenditures, is insufficient to fund the five-year capital plan. The budget assumes capital financing will be required beginning in 2025. Based on Capital Reserve Guidelines, debt will be required and will result in a budget interest payment of \$68,250, this is the main driver of the 2.45% increase in the Operating Costs. The loan authorization approval process began in 2024 to authorize \$7.72 million to partially fund the 2025-2029 capital plan, with the loan expected to be accessible in 2025.

Reserve Funding

There are currently three reserve funds established for this service. Reserves serve several specified purposes including stabilizing revenue requirements and funding capital renewal and replacement. The service has the following reserve funds:

Operating Reserve: This reserve is available to fund significant maintenance tasks that do not occur annually, such as odour control system carbon replacement, outfall inspections, and DES heat exchanger cleaning. The planned transfer to the operating reserve fund in 2025 is \$20,000. By the end of 2024, the operating reserve fund balance is estimated to be \$1,188,828, which includes an estimated surplus transfer of \$96,886. As this plant continues to age, it is important to maintain a healthy operating reserve to offset any unexpected operational emergencies.

Capital Reserve: There are two portions in the Reserve Fund:

- Development Cost Charges (DCC) is deposited in the DCC portion and expenditures are restricted to fund growth.
- Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.

In 2025, the planned transfer to the capital reserve fund is \$386,000. At year-end 2024 the capital reserve fund balance is estimated to be \$990,945, inclusive of a \$96,886 estimated surplus transfer. At year-end in 2024 the DCC reserve fund balance is estimated to be \$322,155.

Equipment Replacement Reserve: This reserve is available to fund minor capital and operating machinery and equipment replacements. The planned transfer to the equipment replacement fund in 2025 is \$531,300. At year-end 2024, the equipment replacement fund balance is estimated to be \$1,336,021.

Internal Recovery – Other

Partially offsetting the operating expenses are internal recoveries of \$158,602 (\$81,160 from heating recovery and \$77,442 from laboratory recovery). The DES revenue is from the sale of energy to the Panorama Recreation Centre. The estimated revenue is determined by annual energy rate adjustments based on prior year natural gas market rates and projected energy consumption. The rate used to determine the 2025 revenue is based on the 2024 natural gas rate and anticipated demand. The remaining internal recoveries relate to Saanich Peninsula Wastewater Laboratory and Facilities activities provided to other services.

Requisition

The requisition is allocated to the participants based on the percentage allocation of actual flow data from the previous year, from October 1, 2023, to September 30, 2024. The cost-sharing percentages for 2025 will be determined in October and are not anticipated to undergo significant changes compared to 2024. The overall 2025 requisition for Saanich Peninsula trunk sewers, treatment and disposal is \$4,927,822 representing a 5.95% increase over 2024.

Saanich Peninsula Liquid Waste Management Plan (LWMP)

The 2025 Saanich Peninsula LWMP program budgets have been included in Appendix A, following the Saanich Peninsula Wastewater budget. The Saanich Peninsula LWMP includes the following three budget and associated proposed increases:

- Saanich Peninsula - Stormwater Quality Management – 2.75% increase in alignment with inflation.
- Saanich Peninsula - Source Control Stormwater – 3% increase in alignment with inflation. In 2025 there is a \$10,000 one-time cost which will be funded from the operating reserve, this will fund efforts to add a new Code of Practice for Recycling Yards to the regulatory bylaw.
- L.W.M.P. (Peninsula) – a 3% increase in alignment with inflation.

ALTERNATIVES

Alternative 1

The Saanich Peninsula Wastewater Commission recommends that the Committee of the Whole recommends that the Capital Regional District Board:

1. Approve the 2025 Saanich Peninsula trunk sewers, treatment and disposal operating and capital budget and the 2025 Saanich Peninsula Liquid Waste Management Plan (LWMP) program budgets including the LWMP administration budget, the Saanich Peninsula Stormwater Quality Management Program budget and the Saanich Peninsula Stormwater Source Control budget, and the Harbours Environmental Action Service (Peninsula) budget;
2. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
3. Direct staff to balance the 2024 actual revenue and expense on the transfer to capital reserve fund.

Alternative 2

The Saanich Peninsula Wastewater Commission recommends that the Committee of the Whole recommends that the Capital Regional District Board:

1. Approve as amended, the 2025 Saanich Peninsula trunk sewers, treatment and disposal operating and capital budget and the 2025 Saanich Peninsula Liquid Waste Management Plan (LWMP) program budgets including the LWMP administration budget, the Saanich Peninsula Stormwater Quality Management Program budget and the Saanich Peninsula Stormwater Source Control budget, and the Harbours Environmental Action Service (Peninsula) budget;
2. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
3. Direct staff to balance the 2024 actual revenue and expense on the transfer to capital reserve fund.

IMPLICATIONS

If the proposed budget is amended, the implications could vary depending on how the budget is amended and the impact on specific programs, on-going operations, or the capital work program. One-time reductions in reserve fund contributions could be considered by the Commission to help mitigate the budget and rate increases, but reducing contributions to reserves would limit the ability to address future infrastructure needs and respond to unforeseen emergencies.

CONCLUSION

This 2025 Saanich Peninsula Wastewater Service budget is presented for the Saanich Peninsula Wastewater Commission's consideration. The Commission will make budget recommendations to the Capital Regional District Board through the Committee of the Whole in October. The draft 2025 Saanich Peninsula Wastewater Service budget reflects the operating costs of the Saanich Peninsula Wastewater Treatment Plant and the conveyance system, as well as the environmental program and capital costs. The financial implications of the 2025 operating and capital budget vary by participant, depending on the operating and capital cost apportionments associated with annual flow and allocated treatment capacity.

RECOMMENDATION

The Saanich Peninsula Wastewater Commission recommends that the Committee of the Whole recommends that the Capital Regional District Board:

1. Approve the 2025 Saanich Peninsula trunk sewers, treatment and disposal operating and capital budget and the 2025 Saanich Peninsula Liquid Waste Management Plan (LWMP) program budgets including the LWMP administration budget, the Saanich Peninsula Stormwater Quality Management Program budget and the Saanich Peninsula Stormwater Source Control budget, and the Harbours Environmental Action Service (Peninsula) budget;
2. Direct staff to update carry forward balances in the 2025 Capital Budget for changes after year end; and
3. Direct staff to balance the 2024 actual revenue and expense on the transfer to capital reserve fund.

Submitted by:	Alicia Fraser, P. Eng., General Manager, Integrated Water Services
Concurrence:	Russ Smith, Acting General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: 2025 Saanich Peninsula Wastewater Service Budget

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Saanich Peninsula Wastewater

COMMISSION REVIEW

Service: 3.718 Saanich Peninsula Wastewater

Committee: Environmental Services

DEFINITION:

Provision of sewage treatment and disposal through treatment plant facilities and outfall for member participants.

SERVICE DESCRIPTION:

This program is for the provision of wastewater collection and treatment to the Saanich Peninsula municipalities of Central Saanich, North Saanich, and Sidney. Although the largest component of the program budget is for the operation and maintenance of the systems, many other key programs are funded through and support these budgets including engineering (capital projects), odour control, and marine monitoring and protection.

PARTICIPATION:

Operating costs to be recovered by requisition to all participating members based on measured flow from previous year.

MAXIMUM LEVY:

Establishment Bylaw No. 2388/2439 - Greater of \$5,663,000 or \$1.56 / \$1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

Authorized:	LA Bylaw 4596	\$	<u>Authorized</u>	7,720,000	\$	<u>Borrowed</u>	-	<u>Remaining</u>	7,720,000

SPWWS SEWER SYSTEM:

<u>Location</u>	<u>Cost Sharing Allocation: Annual Wastewater Flows</u>
Airport	1.65%
Sidney	39.19%
Pauquachin	1.10%
Central Saanich	41.47%
North Saanich	16.02%
Tseycum	0.44%
IOS	0.13%
Total	100.00%

FUNDING:

Requisition

RESERVE FUND:

Saanich Peninsula Wastewater Commission approved that operating surpluses be transferred to capital reserve fund, starting with 2009 budget (approved Nov 6, 2008).

Change in Budget 2024 to 2025			
Service:	3.718 Saanich Peninsula Wastewater	Total Expenditure	Comments
2024 Budget		4,993,970	
Operating Changes:			
Operating	(8,753)		Less cyclical maintenance required, offset by inflation-related increases in operating costs
Laboratory	7,052		Inflation cost
Heat Recovery	23,870		Heat exchanger dismantle and cleaning
Biosolids Mgmt.	(1,323)		Waste sludge hauling budget reduced
Allocation - Standard Overhead	(4,064)		Calculation based on prior year's budget
Reserve Transfers	6,003		Increase in capital reserve transfers for future capital projects
Debt Serving	98,250		New debt cost related to capital projects for replacement of aged infrastructure
Total Other Changes	121,036		
2025 Budget	5,115,006		
Summary of % Expense Increase			
Debt servicing cost	2.0%		
Balance of increase	0.5%		
% expense increase from 2024:	2.4%		
% Requisition increase from 2024 (if applicable):	5.95%		Requisition funding is 99.4% of service revenue
Overall 2025 Budget Performance			
(expected variance to budget and surplus treatment)			
There is a one-time favorable variance forecasted at \$190,000, primarily due to savings from labour consumption. This amount will be split into two funds: the Operating Reserve Fund and Capital Reserve Fund, with each fund receiving \$95,000.			

3.718 - Saanich Peninsula Wastewater	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Operating	2,996,881	2,795,211	2,968,128	-	20,000	2,988,128	3,158,223	3,119,671	3,288,065	3,228,576
Laboratory	179,180	179,180	186,232	-	-	186,232	189,952	193,744	197,608	201,557
Heat Recovery	125,753	123,580	149,623	-	-	149,623	152,600	155,654	158,750	161,917
Biosolids Mgmt.	621,700	574,300	620,377	-	-	620,377	1,023,188	1,026,064	1,029,005	1,032,034
Allocation - Standard Overhead	84,219	82,890	80,155	-	-	80,155	82,559	84,210	85,895	87,613
TOTAL OPERATING COSTS	4,007,733	3,755,161	4,004,516	-	20,000	4,024,516	4,606,522	4,579,342	4,759,323	4,711,698
*Percentage Increase over prior year		-6.30%	-0.08%	0.00%	0.50%	0.42%	14.46%	-0.59%	3.93%	-1.00%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	75,690	75,690	74,940	-	-	74,940	75,240	85,550	95,860	106,170
Transfer to Equipment Replacement Fund	530,274	530,274	531,300	-	-	531,300	201,930	212,570	216,820	221,150
Transfer to Capital Reserve Fund	380,273	380,273	386,000	-	-	386,000	396,720	407,450	418,200	428,960
Debt Reserve Fund	-	-	30,000	-	-	30,000	20,700	5,500	4,000	17,000
MFA Principal Payment	-	-	-	-	-	-	155,475	262,753	291,257	311,987
MFA Interest Payment	-	-	68,250	-	-	68,250	159,270	233,630	256,180	288,080
TOTAL CAPITAL / RESERVES	986,237	986,237	1,090,490	-	-	1,090,490	1,009,335	1,207,453	1,282,317	1,373,347
TOTAL COSTS	4,993,970	4,741,398	5,095,006	-	20,000	5,115,006	5,615,857	5,786,795	6,041,640	6,085,045
*Percentage Increase over prior year		-5.06%	2.02%	0.00%	0.40%	2.42%	9.79%	3.04%	4.40%	0.72%
Internal Recovery - Other	(154,483)	(175,683)	(158,602)	-	-	(158,602)	(161,770)	(165,000)	(168,300)	(171,660)
Recovery - Other	-	-	-	-	-	-	-	-	-	-
OPERATING COSTS LESS INTERNAL RECOVERIES	4,839,487	4,565,715	4,936,404	-	20,000	4,956,404	5,454,087	5,621,795	5,873,340	5,913,385
*Percentage Increase over prior year		-5.66%	2.00%	0.00%	0.41%	2.42%	10.04%	3.07%	4.47%	0.68%
SOURCES OF FUNDING (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current Year										
Grants in Lieu of Taxes	(8,582)	(8,582)	(8,582)	-	-	(8,582)	(5,295)	(5,295)	(5,295)	(5,295)
Transfer from Own Funds	(180,000)	(100,000)	-	-	(20,000)	(20,000)	(135,000)	(30,000)	(130,000)	-
TOTAL REVENUE	(188,582)	(108,582)	(8,582)	-	(20,000)	(28,582)	(140,295)	(35,295)	(135,295)	(5,295)
REQUISITION	(4,650,905)	(4,457,133)	(4,927,822)	-	-	(4,927,822)	(5,313,792)	(5,586,500)	(5,738,045)	(5,908,090)
*Percentage increase over prior year		-4.17%	5.95%	0.00%	0.00%	5.95%	7.83%	5.13%	2.71%	2.96%
PARTICIPANTS: C. Saanich, N. Saanich, Sidney, Airport,										

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

Service No.	3.718	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Saanich Peninsula Wastewater							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$255,000	\$935,000	\$1,755,000	\$1,580,000	\$530,000	\$50,000	\$4,850,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$1,940,000	\$4,590,000	\$1,100,000	\$950,000	\$850,000	\$2,400,000	\$9,890,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$2,195,000	\$5,525,000	\$2,855,000	\$2,530,000	\$1,380,000	\$2,450,000	\$14,740,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$3,000,000	\$2,070,000	\$550,000	\$400,000	\$1,700,000	\$7,720,000
Equipment Replacement Fund	\$590,000	\$820,000	\$415,000	\$200,000	\$380,000	\$200,000	\$2,015,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$1,080,000	\$0	\$0	\$1,080,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$1,605,000	\$1,705,000	\$370,000	\$700,000	\$600,000	\$550,000	\$3,925,000

\$2,195,000	\$5,525,000	\$2,855,000	\$2,530,000	\$1,380,000	\$2,450,000	\$14,740,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 3.718

Service Name: Saanich Peninsula Wastewater

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
WASTEWATER TREATMENT PLANT													
23-03	Renewal	Odour Control Upgrade Construction	Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.	\$ 1,000,000	S	Res	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
23-03	Renewal	Odour Control Upgrade Construction	Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.	\$ 2,500,000	S	Debt	\$ -	\$ 2,300,000	\$ 200,000	\$ -	\$ -	\$ -	\$ 2,500,000
26-01	Renewal	Replace Covers on Primary Clarifiers	Replace covers over clarifiers to more easily removable geomembrane cover system.	\$ 200,000	E	ERF	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
23-04	Replacement	Replace SCADA Servers and Ethernet Upgrades	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards	\$ 250,000	S	ERF	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
24-01	Renewal	Sludge Tanks and Process Sump Cleaning and Repairs	Detailed Structural assessment of the primary clarifier No. 2 and sludge tanks to determine whether repairs are required. Cleaning, repair and apply protective coating on concrete surfaces inside of the sludge tanks and process sump is required to prevent ongoing corrosion and extensive structural damage.	\$ 500,000	S	Debt	\$ -	\$ 100,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 500,000
27-01	Renewal	SPWWTP Road Upgrades	Construct drainage and pavement replacement on the SPWWTP access road.	\$ 300,000	S	Res	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,000
28-01	Study	Bazan Bay Outfall Inspection	Follow-up inspection of Bazan Bay Outfall	\$ 250,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	\$ 30,000	E	Res	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
24-02	Replacement	Standby Power Assessment and Replacement	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.	\$ 920,000	E	Debt	\$ -	\$ 150,000	\$ 620,000	\$ 150,000	\$ -	\$ -	\$ 920,000
24-03	Replacement	SCADA Equipment Replacement	Project to review and address the maturation of SCADA hardware throughout the service areas.	\$ 1,000,000	E	Debt	\$ -	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 50,000	\$ 1,000,000
24-04	Replacement	SPWWTP PLC Replacement	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.	\$ 500,000	E	Debt	\$ -	\$ 200,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 500,000
26-02	Study	Wastewater Treatment Plant Model Development	Initial assessment and plant modelling exercise to help assess future plant optimization.	\$ 150,000	E	Res	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
26-03	Renewal	Decarbonization Improvements at SPWWTP	Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.	\$ 120,000	E	Res	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
26-03	Renewal	Decarbonization Improvements at SPWWTP		\$ 1,080,000	E	Grant	\$ -	\$ -	\$ -	\$ 1,080,000	\$ -	\$ -	\$ 1,080,000
PUMP STATIONS													
24-05	Replacement	Keating Pump Station - Pump Replacement	The existing pumps are nearing end of life and are becoming more difficult to maintain.	\$ 300,000	S	ERF	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000
GENERAL													
19-06	Renewal	Odour Control Upgrades	Continuing on from the 2018 Odour Control Program study, a consultant has been retained to complete the detailed design and construction services for the odour control upgrades at SPWWTP.	\$ 575,000	S	Res	\$ 340,000	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ 340,000
21-04	Replacement	Voice Radio Replacement	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.	\$ 85,000	E	ERF	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
18-10	Replacement	Equipment Replacement - Annual Provisional	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.	\$ 1,200,000	S	ERF	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000
22-02	New	Microwave Radio Upgrades	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.	\$ 550,000	E	Res	\$ 150,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	\$ 550,000
23-02	Renewal	Electrical & Control Upgrades	Electrical and Controls upgrades in the SPWW system, including facilities Sidney PS and WWTP.	\$ 275,000	E	ERF	\$ 55,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ 55,000
24-06	Replacement	IT Core Infrastructure Replacement	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life	\$ 240,000	E	ERF	\$ 5,000	\$ 35,000	\$ 15,000	\$ -	\$ 180,000	\$ -	\$ 230,000
29-01	Study	Inflow and Infiltration (I&I) Management Plan Update	Future update to the Saanich Peninsula Wastewater I&I Plan	\$ 50,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
GRAVITY SEWERS & MANHOLES													
20-04	Renewal	Manhole Repairs and Replacement	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.	\$ 50,000	S	Res	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
20-04	Renewal	Manhole Repairs and Replacement	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.	\$ 850,000	S	Debt	\$ -	\$ 50,000	\$ 300,000	\$ 150,000	\$ 150,000	\$ 200,000	\$ 850,000
27-02	Renewal	Trunk Sewer Relining - Ph2	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.	\$ 1,450,000	S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,450,000	\$ 1,450,000
27-02	Renewal	Trunk Sewer Relining - Ph2		\$ 750,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 500,000	\$ 750,000
27-03	Renewal	Flushing and CCTV Inspection	SPWW sewers should be cleaned and inspected on a 5-basis. The next 5-year inspection is planned for 2027.	\$ 150,000	S	Res	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
27-04	Renewal	I&I Flow Monitoring	Flow Monitoring leading up to I&I Plan Updates	\$ 150,000	S	Res	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
PRESSURE PIPES & APPURTENANCES													
DEVELOPMENT COST CHARGE (DCC) PROJECTS													
23-01	Renewal	DCC Program - 5-year Update	5-year update of the DCC program.	\$ 75,000	S	Res	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
													\$ -
													\$ -
			GRAND TOTAL	\$ 15,550,000			\$ 2,195,000	\$ 5,525,000	\$ 2,855,000	\$ 2,530,000	\$ 1,380,000	\$ 2,450,000	\$ 14,740,000

Service: **3.718** **Saanich Peninsula Wastewater**

Project Number	23-03	Capital Project Title	Odour Control Upgrade Construction	Capital Project Description	Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.
Project Rationale	Construction improvements to be implemented based on recommendations made in the KWL report. Odour control upgrades are required in numerous rooms and spaces at the treatment plant in order to meet health and safety requirements and prevent ongoing corrosion in some concrete tanks.				
Project Number	26-01	Capital Project Title	Replace Covers on Primary Clarifiers	Capital Project Description	Replace covers over clarifiers to more easily removable geomembrane cover system.
Project Rationale	The existing aluminum checker plate covers on the clarifiers are difficult to remove. A more easily removeable geomembrane cover system will allow for better operation and maintenance of the clarifiers and prolong carbon life in the odour control system.				
Project Number	23-04	Capital Project Title	Replace SCADA Servers and Ethernet Upgrades	Capital Project Description	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards
Project Rationale	Existing servers are EOL and need to be replaced to meet current CRD specifications and standards				

Service: 3.718 Saanich Peninsula Wastewater			
Project Number	24-01	Capital Project Title	Sludge Tanks and Process Sump Cleaning and Repairs Detailed Structural assessment of the primary clarifier No. 2 and sludge tanks to determine whether repairs are required. Cleaning, repair and apply protective coating on concrete surfaces inside of the sludge tanks and process sump is required to prevent ongoing corrosion and extensive structural damage.
Project Rationale	Primary Clarifier No. 1 and the oxidation tanks have had detailed structural assessments, funds are required to conduct a detailed assessment of primary clarifier No. 2 and the sludge tanks to determine whether concrete repairs are required similar to the oxidation tanks and primary clarifier No. 1.		
Project Number	27-01	Capital Project Title	SPWWTP Road Upgrades Construct drainage and pavement replacement on the SPWWTP access road.
Project Rationale	The access road to the SPWWTP will be 27 years old and is showing localized pavement failure. Additionally, the road drainage system requires some rehabilitation to maintain its function. Funds are required to design the drainage improvements and pavement repairs, and carry out the improvements.		
Project Number	28-01	Capital Project Title	Bazan Bay Outfall Inspection Follow-up inspection of Bazan Bay Outfall
Project Rationale	Follow up 2028 inspection of Bazan Bay outfall to meet MWR requirements for 5-years inspection frequencies following the 2023 inspection. Considerations for ROV, Electromagnetic and dye tracing.		

Service: **3.718** **Saanich Peninsula Wastewater**

Project Number	24-02	Capital Project Title	Standby Power Assessment and Replacement	Capital Project Description	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.
Project Rationale	Original standby genset is nearing end of life and AECOM recommended completing a power load assessment and upgrading to a new genset that can provide standby power to the whole treatment plant.				
Project Number	24-03	Capital Project Title	SCADA Equipment Replacement	Capital Project Description	Project to review and address the maturation of SCADA hardware throughout the service areas.
Project Rationale	Project to review and address the maturation of SCADA hardware throughout the service areas.				
Project Number	24-04	Capital Project Title	SPWWTP PLC Replacement	Capital Project Description	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and will no longer be supported as of 2026.
Project Rationale	PLC and CPUs at SPWWTP are at the end of life and must be replaced. The Schneider product currently used at the SPWWTP was discontinued in 2018 and all support will be terminated in 2026.				

Service: 3.718 Saanich Peninsula Wastewater			
Project Number 26-02	Capital Project Title Wastewater Treatment Plant Model Development	Capital Project Description Initial assessment and plant modelling exercise to help assess future plant optimization.	Project Rationale Model development will better help to fine tune processes and better analyze and optimize current and future operations.
Project Number 26-03	Capital Project Title Decarbonization Improvements at SPWWTP	Capital Project Description Project to carry out decarbonization improvement recommendations as developed through the 2024 Low Carbon Electrification Study.	Project Rationale Saanich Peninsula WWTP is within the top 5 GHG emitters in the CRD portfolio. Supported by the Government of Canada and Province of BC through the CleanBC Custom Program, a low carbon electrification report was carried out by Prism Engineering in 2024 which recommends improvements that will reduce reliance on natural gas, including a water source heat pump and domestic hot water pre-heating
Project Number 24-05	Capital Project Title Keating Pump Station - Pump Replacement	Capital Project Description The existing pumps are nearing end of life and are becoming more difficult to maintain.	Project Rationale Replacement of existing pumps at existing facility.
Project Number 19-06	Capital Project Title Odour Control Upgrades	Capital Project Description Continuing on from the 2018 Odour Control Program study, a consultant has been retained to complete the detailed design and construction services for the odour control upgrades at SPWWTP.	Project Rationale

Service: 3.718 Saanich Peninsula Wastewater			
Project Number	21-04	Capital Project Title	Voice Radio Replacement
Capital Project Description	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.		
Project Rationale	Replacement of the voice radios, in coordination with the RWS, SPW, JDF, and Core Area services.		
Project Number	18-10	Capital Project Title	Equipment Replacement - Annual Provisional
Capital Project Description	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.		
Project Rationale	Funds are required for emergency replacement of equipment that is unplanned and outside maintenance contingencies.		
Project Number	22-02	Capital Project Title	Microwave Radio Upgrades
Capital Project Description	To provide a high bandwidth communications backbone to the SPW/SPWW systems, a microwave communications system will be installed.		
Project Rationale	Multiple facilities throughout the CRD RWS system require additional bandwidth to allow for proper monitoring and control. This project will enable the initial design and preliminary installation of a high bandwidth microwave backbone that will be able to be leveraged by multiple CRD operational groups. The installation of this backbone will be coordinated with the other IWS service areas.		

Service: 3.718 Saanich Peninsula Wastewater			
Project Number	23-02	Capital Project Title	Electrical & Control Upgrades
Capital Project Description	Electrical and Controls upgrades in the SPWW system, including facilities Sidney PS and WWTP.		
Project Rationale	Replacement of the Sidney PS PLC and RTUs before failure, and updating programming of facilities to supported hardware and operating systems. WWTP Capacitor replacement also required. This program was underway in 2024 but anticipated to carry into 2025.		
Project Number	24-06	Capital Project Title	IT Core Infrastructure Replacement
Capital Project Description	Replacement of Core IT infrastructure such as servers, network switches, UPS, etc for equipment end of life		
Project Rationale	Project for IT Core Infrastructure Replacement associated with SPWWS. Program to be managed by IT.		
Project Number	29-01	Capital Project Title	Inflow and Infiltration (I&I) Management Plan Update
Capital Project Description	Future update to the Saanich Peninsula Wastewater I&I Plan		
Project Rationale	Continual improvements I&I Management reduce the impact on limiting capacity on conveyance and treatment infrastructure.		
Project Number	20-04	Capital Project Title	Manhole Repairs and Replacement
Capital Project Description	Based upon inspections, high priority repairs and relining will start on some MH's in Central Saanich and Sidney. Repairs/relining will be scheduled in the next 5 years.		
Project Rationale	During the trunk sewer main inspections in 2018-2019, the manholes were inspected as well. A number of manholes were identified with major defects requiring repairs or relining, mostly in Central Saanich and Sidney. Funds are required to retain a contractor to carry out manhole repairs.		

Service: 3.718 Saanich Peninsula Wastewater			
Project Number	27-02	Capital Project Title	Trunk Sewer Relining - Ph2
Capital Project Description	Based upon CCTV inspection, about another 1600m of 500mm dia asbestos cement sewer should be lined in 2029.		
Project Rationale	The trunk sewer mains were inspected in 2018-2019 resulting in approximately 800 m of 500 mm diameter asbestos cement sewer pipe requiring relining to maintain integrity. Funds are required to retain a contractor to conduct the pipe relining starting where Phase 1 left.		
Project Number	27-03	Capital Project Title	Flushing and CCTV Inspection
Capital Project Description	SPWW sewers should be cleaned and inspected on a 5-basis. The next 5-year inspection is planned for 2027.		
Project Rationale	Flushing and CCTV inspection program for pipe condition of SPWW sewers.		
Project Number	27-04	Capital Project Title	I&I Flow Monitoring
Capital Project Description	Flow Monitoring leading up to I&I Plan Updates		
Project Rationale	Monitoring to facilitate future plan updates.		
Project Number	23-01	Capital Project Title	DCC Program - 5-year Update
Capital Project Description	5-year update of the DCC program.		
Project Rationale	Update to DCC will better align Developer Cost Charges with upgrades to the system required for growth.		

Summary Schedule
2025 - 2029 Financial Plan

Asset Profile
Saanich Peninsula Wastewater Assets
Construction of the Saanich Peninsula Wastewater Treatment Plant (SPWWTP) was completed in January 2000 to provide wastewater service for Central Saanich, North Saanich and Sidney, as well as the local First Nations, Victoria Airport Authority, and the Institute of Ocean Sciences Centre. Annually, the SPWWTP produces on average 3,600 tonnes of sludge which is currently hauled being treated at the Residuals Treatment Facility at Hartland. The SPWWTP heat recovery system was commissioned in February 2011 and has supplied treatment plant effluent waste heat to the Panorama Recreation Center for heating its swimming pools since then. Assets in the Saanich Peninsula Wastewater System include land, the SPWWTP and a secondary treatment plant, three pumping stations, thermal recovery and other buildings, 14 kilometres of collections and conveyance (gravity & pressure) mains, and a marine outfalls.

Reserve/Fund Summary						
	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve Funds	1,313,101	1,719,101	1,915,821	1,793,271	1,781,471	1,830,431
Equipment Replacement Fund	1,336,021	1,637,321	1,424,251	1,436,821	1,273,641	1,294,791
Operating Reserve Fund	1,188,828	1,243,768	1,184,008	1,239,558	1,205,418	1,311,588
Total	3,837,949	4,600,189	4,524,079	4,469,649	4,260,529	4,436,809

See attached reserve schedules for projected annual cash flows.

Capital Reserve Fund Schedule - SPWWTP

Capital Reserve Fund SPWWTP - DCC Portion and Capital Reserve Portion

Bylaw 2760 established a Reserve Fund for the Saanich Peninsula Wastewater System. There are two portions in the Reserve Fund: Development Cost Charges is deposited in the DCC portion and expenditures are restricted. Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.

DCC Portion

Fund: 1012

Fund Center: 101356

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	162,155	322,155	292,155	262,155	282,155	302,155
Planned Capital Expenditure (Based on Capital Plan)	-	(50,000)	(50,000)	-	-	-
Transfer OUT - To Capital Reserve		(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Fund Return						
Transfer IN - DCC Funding	170,000	170,000	170,000	170,000	170,000	170,000
Interest Income	- 10,000	-	-	-	-	-
Ending Balance \$	322,155	292,155	262,155	282,155	302,155	322,155

Assumptions/Background:

Surplus funds from the Operating budget are deposited to the Capital Reserve portion and expenditures provide for capital works.

Approved capital expenditures to be funded by DCC to be determined, as under review.

Capital Reserve Portion

Fund: 1012

Fund Center: 102022

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	748,787	990,945	1,426,945	1,653,665	1,511,115	1,479,315
Planned Capital Expenditure	(230,000)	(100,000)	(320,000)	(700,000)	(600,000)	(550,000)
Transfer from Ops Budget	380,273	386,000	396,720	407,450	418,200	428,960
Planned transfer from DCC Funds		150,000	150,000	150,000	150,000	150,000
Estimated Surplus	96,886					
Interest Income*	- 5,000	-	-	-	-	-
Ending Balance \$	990,945	1,426,945	1,653,665	1,511,115	1,479,315	1,508,275

Saanich Peninsula Commission approved that operating surpluses be transferred to capital reserve fund each year, starting with 2009 budget.

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

* 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.

Total both funds	1,313,101	1,719,101	1,915,821	1,793,271	1,781,471	1,830,431

ERF Reserve Fund Schedule SPWWTP

ERF: SPWWTP ERF or PERS Fund for Equipment

ERF Reserve to fund replacement of equipment that lasts less than 15 years in the NWT System. Also called PERS (Priority Equipment Replacement). Example motors, pumps... There are 2 PERS, Trunks and Treatment Plant; and 1 ERF for SPWWTP Lab Equipment

Equipment Replacement Fund- SPWWTP Fund: 1022 Fund Center: 101700	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,486,717	1,336,021	1,637,321	1,424,251	1,436,821	1,273,641
Planned Purchase (Based on Capital Plan)	(690,000)	(230,000)	(415,000)	(200,000)	(380,000)	(200,000)
Estimated Surplus						
Transfer IN (from Ops Budget)	530,274	531,300	201,930	212,570	216,820	221,150
Interest Income*	9,030					
Ending Balance \$	1,336,021	1,637,321	1,424,251	1,436,821	1,273,641	1,294,791

The ERF funds the replacement or repair of equipment with a service life of 15 years or less. In the past the ERF has also been referred to as a Priority Equipment Replacement Strategy (PERS). There are three individual ERF funds; Wastewater Treatment Plant (E00561), Trunk Sewers (E00562) and Saanich Peninsula Laboratory Equipment (E00586)

The planned purchase amount may differ from the five-year capital plan summary due to carryover from the previous year.

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

Profile

Saanich Peninsula Wastewater

Starting in 2003, maintenance reserve accounts were established for operating and maintenance activities that typically do not occur annually. These maintenance activities are large expense and to and to avoid large swings in the operating budget, funds are set aside annually to undertake this maintenance. The maintenance activities are the replacement and disposal of the odour control carbon at the treatment plant approximately every 2 years, replacement and disposal of the odour control carbon at Keating Pump Station every 5 years, the regulatory inspection of the Bazan Bay marine outfall every 5 years and the cleaning and rebuild of the District Energy Sharing System heat exchanger every 5-8 years.

Operating Reserve Schedule

Operating Reserve Schedule Fund: 1500 Fund Center: 105204	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,091,252	1,188,828	1,243,768	1,184,008	1,239,558	1,205,418
Transfer In						
Planned Purchase	(100,000)	(20,000)	(135,000)	(30,000)	(130,000)	-
Estimated Surplus	96,886					
Transfer from Ops Budget	75,690	74,940	75,240	85,550	95,860	106,170
Interest Income*	25,000	-	-	-	-	-
Ending Balance \$	1,188,828	1,243,768	1,184,008	1,239,558	1,205,418	1,311,588

Assumptions/Background:
Maintenance Reserve Account: Outfall Inspection, Odour Control Carbon Replacement, Heat Recovery Exchange System Cleaning

* 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

2025 BUDGET

Saanich Peninsula - Stormwater Quality Management

Commission REVIEW

OCTOBER 2024

Service: 1.537 Saanich Peninsula - Stormwater Quality Management

Commission: Saanich Peninsula Waste Water

DEFINITION:

Establishment Bylaw No. 3642 (2009), as amended by Bylaw No. 4141 (2017), to identify pollution in stormwater run-off from land in the service area.

SERVICE DESCRIPTION:

The service provides a stormwater quality program in the Saanich Peninsula to coordinate and provide information for management of stormwater quality and surface water resources. The program identifies levels of contaminants in stormwater discharges and prioritizes the level of public health and environmental concern posed by the discharges and then works to reduce/eliminate the contaminants.

PARTICIPATION:

Districts of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Greater of \$106,017 or \$0.0103/\$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater Commission

FUNDING:

The apportionment of annual operating costs among the participating areas shall be on the basis of one -sixth in proportion to the population of the participating areas, one-sixth in proportion to the land area of the participating areas, one -sixth in proportion to the length of shoreline in each of the participating areas, and one-half in proportion to the number of high and medium priority discharges of stormwater to the environment in the prior year within the boundaries of each of the participating areas, as determined by the Capital Regional District Board.

USER CHARGE:

N/A

Service: 1.537 Saanich Peninsula - Stormwater Quality Management

Commission: Saanich Peninsula Waste Water

	<u>Stormwater</u>
Central Saanich	26.49%
North Saanich	40.23%
Sidney	22.16%
Tsawout Nations	3.58%
Tsartlip Nations	3.70%
Pauquachin Nations	2.27%
Tseycum Nations	1.57%
Total	<u>100.00%</u>

Note:

* Service established effective 2010; previously provided by agreement

APPENDIX A

1.537 Saanich Peninsula - Stormwater Quality Mgmt			BUDGET REQUEST							
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Operating Expenditures	83,975	83,975	86,757	-	-	86,757	89,331	91,968	94,438	97,223
Contract For Services	20,720	20,720	21,134	-	-	21,134	21,557	21,988	22,428	22,877
Consultant Expenses	20,400	20,400	20,808	-	-	20,808	21,224	21,649	22,082	22,523
TOTAL OPERATING COSTS	125,095	125,095	128,700	-	-	128,700	132,112	135,605	138,948	142,623
*Percentage Increase over prior year		0.0%	2.9%	0.0%	0.0%	2.9%	2.7%	2.6%	2.5%	2.6%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	125,095	125,095	128,700	-	-	128,700	132,112	135,605	138,948	142,623
*Percentage Increase over prior year		0.0%	2.9%	0.0%	0.0%	2.9%	2.7%	2.6%	2.5%	2.6%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(4,173)	(4,173)	(4,455)	-	-	(4,455)	(4,455)	(4,455)	(4,455)	(4,455)
Transfer From Operating Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(4,173)	(4,173)	(4,455)	-	-	(4,455)	(4,455)	(4,455)	(4,455)	(4,455)
REQUISITION	(120,922)	(120,922)	(124,245)	-	-	(124,245)	(127,657)	(131,150)	(134,493)	(138,168)
*Percentage Increase over prior year	0.00%	0.00%	2.75%	0.00%	0.00%	2.75%	2.75%	2.74%	2.55%	2.73%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1.537 Saanich Peninsula - Stormwater Quality Mgmt
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

Saanich Peninsula - Stormwater Quality Mgmt

Established by Bylaw No. 4147 to 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.

Operating Reserve Schedule

Operating Reserve Schedule Fund: 1500 Fund Center: 105520	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Projected year end balance						
Beginning Balance	93,222	96,780	96,780	96,780	96,780	96,780
Planned Purchase	-	-	-	-	-	-
Transfer from/to Ops Budget	-	-	-	-	-	-
Interest Income*	3,557	-	-	-	-	-
Total projected year end balance	96,780	96,780	96,780	96,780	96,780	96,780

* 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

2025 BUDGET

Saanich Peninsula - Source Control Stormwater

Commission REVIEW

OCTOBER 2024

Service: 1.538 Saanich Peninsula - Source Control Stormwater

Commission: Saanich Peninsula Waste Water

DEFINITION:

To regulate, prohibit and impose requirements in respect of discharges to the municipal stormwater system and water courses
Bylaw No. 3906 (adopted August, 2013), amended by Bylaw No. 4140 (2016).

SERVICE DESCRIPTION:

The service provides a regulatory stormwater source control program in the Saanich Peninsula to manage stormwater quality in the municipal drainage systems.

PARTICIPATION:

Districts of Central Saanich, North Saanich and Town of Sidney.

MAXIMUM LEVY:

Maximum Levy: Greater of \$51,715 or \$0.005/\$1,000 of actual assessments.

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater

FUNDING:

The annual costs for the service, net of grants and other revenues, shall be apportioned on the basis of:

- a) The population of the participating areas; and
- b) The population estimate as determined annually by the Regional Planning Services department of the Capital Regional District.

USER CHARGE:

N/A

Service: 1.538 Saanich Peninsula - Source Control Stormwater

Commission: Saanich Peninsula Waste Water

	<u>2024</u>
Central Saanich	42.54%
North Saanich	28.84%
Sidney	28.61%
Total	<u><u>100.00%</u></u>

Note:

Bylaw No. 3906 (adopted August, 2013).

APPENDIX A

1.538 San Pen - Source Control Stormwater			BUDGET REQUEST							
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Operating Expenditures	52,388	52,388	52,006	-	10,000	62,006	53,492	55,006	56,561	58,157
Contract For Services	6,875	6,875	9,092	-	-	9,092	9,265	9,459	9,649	9,841
TOTAL OPERATING COSTS	59,263	59,263	61,098	-	10,000	71,098	62,757	64,465	66,209	67,999
*Percentage Increase over prior year		0.0%	3.1%	0.0%	16.9%	20.0%	-11.7%	2.7%	2.7%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	59,263	59,263	61,098	-	10,000	71,098	62,757	64,465	66,209	67,999
*Percentage Increase over prior year		0.0%	3.1%	0.0%	16.9%	20.0%	-11.7%	2.7%	2.7%	2.7%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(1,653)	(1,653)	(1,763)	-	-	(1,763)	(1,763)	(1,763)	(1,763)	(1,763)
Transfer From Operating Reserve	(657)	(657)	(673)	-	(10,000)	(10,673)	(682)	(716)	(730)	(746)
TOTAL REVENUE	(2,310)	(2,310)	(2,436)	-	(10,000)	(12,436)	(2,445)	(2,479)	(2,493)	(2,509)
REQUISITION	(56,953)	(56,953)	(58,662)	-	-	(58,662)	(60,312)	(61,986)	(63,716)	(65,490)
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	2.8%	2.8%	2.8%	2.8%
PARTICIPANTS: Central Saanich, North Saanich, and Sidney										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1.538 San Pen - Source Control Stormwater
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

San Pen - Source Control Stormwater

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures (such as legal challenges and investigations), unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule

Operating Reserve Schedule (Fund: 1500 / FC: 105521)	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Projected year end balance						
Beginning Balance	58,108	59,669	48,996	48,314	47,598	46,867
Planned Purchase	(657)	(10,673)	(682)	(716)	(730)	(746)
Transfer from/to Ops Budget		-	-	-	-	-
Interest Income*	2,217	-	-	-	-	-
Total projected year end balance	59,669	48,996	48,314	47,598	46,867	46,121

* 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

2025 BUDGET

L.W.M.P. (Peninsula)

Commission REVIEW

OCTOBER 2024

Service: 3.720 L.W.M.P. (Peninsula)

Saanich Peninsula Wastewater Commission

DEFINITION:

Implementation of the Liquid Waste Management Plan for the Saanich Peninsula. Bylaw No. 2388 (1996), amended by Bylaw No. 2439 (1996) and Bylaw No. 3073 (2003)

SERVICE DESCRIPTION:

To manage the Saanich Peninsula Liquid Waste Management Plan (SPLWMP) and implement the commitments approved under the plan as required:

- planning, reporting, amendment preparation, implementation of commitments, biosolids management program, resource recovery development and inflow/infiltration enhancement program

MAXIMUM LEVY:

Greater of \$5,663,000 or \$1.56 / \$1,000 of actual assessments

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Saanich Peninsula Wastewater Commission

FUNDING:

Requisition

RESERVE FUND:

Bylaw No. 4144 Operating Reserve Fund

Service: 3.720 L.W.M.P. (Peninsula)

Saanich Peninsula Wastewater Commission

	<u>Operating</u>
Central Saanich	42.90%
North Saanich (*see note below)	16.57%
Sidney	40.53%
Total	<u>100.00%</u>

Note:

* North Saanich taxes all of North Saanich, including the Airport, as LWMP benefits all of North Saanich, and not just the sewer area. (March 18, 2002)

APPENDIX A

3.720 - LWMP (PENINSULA)			BUDGET REQUEST							
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Operating Expenditures	34,200	34,200	35,226	-	-	35,226	36,270	37,329	38,418	39,540
TOTAL OPERATING COSTS	34,200	34,200	35,226	-	-	35,226	36,270	37,329	38,418	39,540
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	3.0%	2.9%	2.9%	2.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	23,222	23,222	23,964	-	-	23,964	24,057	24,159	24,254	24,339
TOTAL CAPITAL / RESERVES	23,222	23,222	23,964	-	-	23,964	24,057	24,159	24,254	24,339
TOTAL COSTS	57,422	57,422	59,190	-	-	59,190	60,327	61,488	62,672	63,879
*Percentage Increase over prior year		0.0%	3.1%	0.0%	0.0%	3.1%	1.9%	1.9%	1.9%	1.9%
OPERATING COSTS LESS INTERNAL RECOVERIES	57,422	57,422	59,190	-	-	59,190	60,327	61,488	62,672	63,879
*Percentage Increase over prior year		0.0%	3.1%	0.0%	0.0%	3.1%	1.9%	1.9%	1.9%	1.9%
FUNDING SOURCES (REVENUE)										
Surplus / (Deficit)										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(2,208)	(2,208)	(2,320)	-	-	(2,320)	(2,320)	(2,320)	(2,320)	(2,320)
TOTAL REVENUE	(2,208)	(2,208)	(2,320)	-	-	(2,320)	(2,320)	(2,320)	(2,320)	(2,320)
REQUISITION	(55,214)	(55,214)	(56,870)	-	-	(56,870)	(58,007)	(59,168)	(60,352)	(61,559)
*Percentage Increase over prior year		0.0%	3.0%	0.0%	0.0%	3.0%	2.0%	2.0%	2.0%	2.0%
PARTICIPANTS: Central Saanich, North Saanich, Sidney										
AUTHORIZED POSITIONS:										
Salaried	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Term	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**3.720 L.W.M.P. Peninsula
Operating Reserve Summary
2025 - 2029 Financial Plan**

Profile

L.W.M.P. Peninsula

Established by Bylaw No. 4144 to 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.

Operating Reserve Schedule

Operating Reserve Schedule Fund: 1500 Fund Center: 105527	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	193,985	224,609	248,573	272,630	296,789	321,043
Planned Purchase		-	-	-	-	-
Transfer from Ops Budget	23,222	23,964	24,057	24,159	24,254	24,339
Interest Income*	7,403	-	-	-	-	-
Total projected year end balance	224,609	248,573	272,630	296,789	321,043	345,382

Assumptions/Background:

Retain reserve balance for future LWMP planning projects.

* 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.



Making a difference...together

REPORT TO THE SOOKE & ELECTORAL AREA PARKS AND RECREATION COMMISSION MEETING OF TUESDAY, OCTOBER 08, 2024

SUBJECT **2025 Budget Review and Approval Process – Sooke & Electoral Area Parks and Recreation Commission**

ISSUE SUMMARY

This report presents the 2025-2029 Sooke & Electoral Area Parks and Recreation Commission (SEAPARC) budget for review and provisional approval.

BACKGROUND

Annually, the Capital Regional District (CRD) must develop a financial plan representing the operating and capital expenditure plans for the next five years. The financial plan is developed in alignment and is consistent with the legislative authority of the various CRD services which, upon approval, provides the expenditure authority for the operations of the CRD. Final budget approval is required no later than March 31 of each year.

A preliminary budget (the provisional financial plan) is developed well before the legislated deadline of March 31 to allow service participants and local rate payers to be able to make final recommendations on proposed service levels, revenue requirements and adjustments to fees and charges prior to consideration of final approval by the CRD Board.

Under Board direction, SEAPARC is responsible for reviewing the service budget and recommending provisional budget for approval to the Board. Ultimately, the Board is responsible for the approval of all the service budgets.

2025 Financial Plan Approach

The 2025 cycle plans year three of implementation of the Board-approved CRD Corporate Plan. Board Priorities, Corporate Plan initiatives and core service delivery form the foundation of the 2025-2029 5-Year Financial Plan.

The budget process includes service planning to align operational service requirements and recommendations with Board strategic priorities and the Corporate Plan. Service plans drive the financial planning process and provide necessary information to evaluate overall organizational requirements, new initiatives, proposed service levels and implications for the budget and financial plan.

On May 1, 2024, the Board approved the 2025 Service and Financial Planning Guidelines. The guidelines supported financial management strategies related to revenue, reserves and debt management.

2025 Financial Plan Overview

The Financial Plan includes operating, capital and reserve funds. The operating budget identifies the regular annual costs to operate the services. Budgeted revenues are primarily derived from sale of services, fees and charges, requisition and grants. Expenditures are determined through the application of a variety of assumptions and agreements, some of which the Board considers directly, and others that are recommended locally by participants or local service commissions. The capital expenditure plan shows the anticipated expenditures for capital projects and equipment replacement for the next five years. This plan has been informed by the SEAPARC 20-year capital plan. Over the next five years, despite increases to contributions, the capital reserve fund is maintained at an average of \$793,000. In order to proceed with a regular preventative maintenance plan, support an aging facility and still be prepared for unexpected facility projects, the target for this fund is \$1,000,000 to \$1,500,000.

The 2025 budget considers adjustments to service delivery, community need and approved fees and charges. Overall participation in SEAPARC services continues to rise but at a slower pace than seen in the previous two years. Items such as wages and benefits, internal allocations, supplies, utilities including electricity and fuel, vehicles and equipment are subject to inflationary changes that influence the cost of service delivery. Increased expense costs have largely been mitigated by projected increases in membership sales and program revenue.

The 2025 ongoing supplemental budget includes \$50,000 to reflect the incremental increase in cost of electrification of SEAPARC equipment and \$15,000 as new debt for funding of the Sooke skate park renewal and technical design/construction phase of the SEAPARC Recreation Centre heat recovery project. It also includes funding to recognize a converted part-time reception staff member as a regular ongoing position. This staffing cost is offset by a corresponding reduction in auxiliary wages.

The two major capital projects starting in 2025, the Sooke skate park renewal and SEAPARC Recreation Centre heat recovery project, will require new debt to proceed. Staff will continue to pursue grants funds to reduce the need for borrowing. The annual debt payment for the weight room equipment has expired and the funds for this debt payment (\$50,000) have been reallocated to the equipment replacement fund in the 2025 budget to recognize the cost of replacing this equipment as it reaches end of life.

Overall, every effort has been made to mitigate financial risk while still meeting the Commission's mission of making available a wide range of recreation services and maximizing participation.

ALTERNATIVES

Alternative 1

The Sooke & Electoral Area Parks and Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, 2025-2029 SEAPARC Budget be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Alternative 2

The Sooke & Electoral Area Parks and Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, 2025-2029 SEAPARC Budget be approved as amended and form the basis of the Final 2025-2029 Financial Plan.

IMPLICATIONS

Financial Implications

Operating Budget

The 2025 operating budget includes a requisition increase of \$195,000 or 5.91% over the 2024 budget. This reflects an increase of 2.95% to core budget plus \$50,000 in ongoing supplemental funding to the equipment replacement fund, \$22,000 for regular reception staff position and \$15,000 in debt charges. There is also a 2025 and 2026 supplemental cost of \$10,800 to recognize the cost to replace the SharePoint system.

While total operating costs (including transfers to reserves), increased by 7.18%, revenues from user fees and rentals are expected to increase by 12.71%. With increased staffing levels to provide more swim lessons, aquatic programs are expected to increase 15% in 2025. All other service areas have a moderate revenue increase as space is a limiting factor in program expansion.

Capital Budget

The 2025 capital budget, informed by the SEAPARC 20-year capital plan, ensures that preventative maintenance, renewal and replacement is completed to ensure ongoing service to the community. The capital reserve fund is currently underfunded.

The attached 2025-2029 SEAPARC Budget in Appendix A, which includes operating and capital budgets, is provided for preliminary approval.

CONCLUSION

The service and financial planning process is integral to providing ongoing service delivery. SEAPARC's service plan and budget are part of the overall planning cycle for the CRD. The attached service plan and 2025-2029 SEAPARC budget are provided for review by the Commission for approval by the CRD Board.

RECOMMENDATION

The Sooke & Electoral Area Parks and Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendix A, 2025-2029 SEAPARC Budget be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Submitted by:	Melanie Alsdorf, Manager, SEAPARC Recreation
Concurrence:	Russ Smith, Acting General Manager, Parks, Recreation & Environmental Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: 2025-2029 SEAPARC Budget

CAPITAL REGIONAL DISTRICT

2025 BUDGET

SEAPARC

SOOKE AND ELECTORAL AREA PARKS AND RECREATION COMMISSION REVIEW

October 2024

Service: 1.40X SEAPARC - Arena and Pool Facilities and Recreation

Commission: Sooke Electoral Area Parks & Rec

DEFINITION:

The service provides recreation programs and facilities under the authority of Bylaw No. 4029. This Bylaw No. 4029 was established in order to combine two Sooke and Electoral Area recreation services formerly operating under Bylaw No.152 and No.2598 respectively. Bylaw No.4029 merges the maximum requisitions from the former bylaw No.152 and No.2598 into one.

Bylaw history for reference purposes:

Bylaw No. 4029 (July 13, 2016; replaces Bylaw No. 152 and Bylaw No. 2598) Amended by Bylaw No. 4362 (2020)

Bylaw No. 152 (November 28, 1973); Amended Bylaw No. 195 (1975), Bylaw No. 338 (1977), Bylaw No. 412 (1977), Bylaw No. 1073 (1982), Bylaw No. 1558 (1987) and Bylaw No. 3344 (2006).

Bylaw No. 2598 (June, 1998); Amended by Bylaw No. 3345 (2006).

SERVICE DESCRIPTION:

A service established to provide recreational community programs, to construct, equip, operate and maintain recreation facilities including but not necessarily limited to the ice arena, the swimming pool, the golf course and multi-purpose/community use rooms, and to authorize acquisition of recreation-related real property.

PARTICIPATION:

The District of Sooke and the Electoral Area of Juan de Fuca (portions) are the participating area for this service. Cost apportionment is 100% by population.

MAXIMUM LEVY:

The greater of \$5,158,000 or \$1.60/\$1000 on the net taxable value of land and improvements.

COMMISSION:

Sooke and Electoral Area Parks and Recreation Commission
Established by bylaw to oversee this function. (Bylaw No. 2788 - April 2000, Amended by Bylaw No. 3242 - 2004, Bylaw No. 3416 - 2007 & Bylaw 4049 - 2015).

CAPITAL DEBT:

Bylaw No. 4052 - \$750,000 (for DeMamie Golf Course Acquisition, \$660,000 issued).

Change in Budget 2024 to 2025 Service: 1.40X SEAPARC		Total Expenditure	Comments
2024 Budget		5,243,766	
Change in Salaries:			
Base salary and benefit change	86,448	Inclusive of estimated collective agreement changes	
Step increase/paygrade change	15,119		
Increase Auxiliary staffing	130,886	To cover increased program activities	
Total Change in Salaries		232,453	
Other Changes:			
Standard Overhead Allocation	32,632	Increase in 2024 operating costs	
Human Resources Allocation	22,901	Increase in 2024 salary budget; corporate safety resourcing	
Insurance costs	15,790	Recognize growing insurance premiums	
Increase to ERF transfer	100,000	Increase \$50,000 re equipment debt retirement, and \$50,000 for decarbonization	
New Debt	15,000	Recognize new debt for Skate Park and Heat Recovery	
Other Costs	23,516		
Total Other Changes		209,839	
2025 Budget		5,686,058	
Summary of % Expense Increase			
2025 Base salary and benefit change	1.6%		
IBC's	3.3%		
Standard Overhead Allocation	0.6%		
Human Resources Allocation	0.4%		
Insurance costs	0.3%		
Balance of increase	2.1%		
% expense increase from 2024:	8.4%		
% Requisition increase from 2024 (if applicable):		5.9%	Requisition funding is 60.8% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$117,609 (2.2%) due mainly to extra revenue. This variance will be moved to Capital Reserve Fund (\$57,609) and Equipment Reserve Fund (\$60,000), which have expected year end balances of \$708,000 and \$160,000 before this transfers respectively.

SEAPARC - ALL SERVICE AREAS			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Salaries and Wages	3,336,731	3,371,153	3,575,270	21,940	-	3,597,210	3,689,356	3,783,899	3,880,890	3,980,404
Electricity & Utilities	267,523	237,311	248,210	-	-	248,210	253,174	258,237	263,401	268,669
Operating Supplies & Promotion	368,899	383,043	401,380	-	-	401,380	409,408	417,592	425,942	434,461
Maintenance and Repairs	199,863	203,429	208,615	-	-	208,615	212,788	217,044	221,383	225,812
Standard Overhead Allocation	200,858	200,858	233,490	-	-	233,490	240,495	245,305	250,211	255,215
Human Resources Allocation	100,462	100,462	123,363	-	-	123,363	138,866	151,159	154,569	158,424
Internal Allocations	1,758	1,758	1,850	-	10,812	12,662	12,717	1,963	2,022	2,082
Contract for Services	46,350	57,021	57,350	-	-	57,350	58,497	59,666	60,861	62,078
Vehicles and Travel	25,300	25,250	26,775	-	-	26,775	27,311	27,857	28,415	28,983
Operating - Other	89,326	73,683	80,047	-	-	80,047	81,648	83,280	84,947	86,644
Insurance Cost	32,570	32,570	48,360	-	-	48,360	53,196	58,518	64,370	70,807
TOTAL OPERATING COSTS	4,669,640	4,686,538	5,004,710	21,940	10,812	5,037,462	5,177,456	5,304,520	5,437,011	5,573,579
Percentage increase over prior year		0.4%	7.18%			7.88%	2.78%	2.5%	2.5%	2.5%
<u>CAPITAL / TRANSFER RESERVES</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve Fund	355,000	412,609	362,100	-	-	362,100	369,342	376,729	384,264	391,949
Transfer to Equipment Replacement Fund	115,000	175,000	167,300	50,000	-	217,300	221,646	226,079	230,601	235,213
Capital Equipment Purchases	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	470,000	587,609	529,400	50,000	-	579,400	590,988	602,808	614,865	627,162
		25.0%	12.64%			23.28%	2.00%	2.0%	2.0%	2.0%
DEBT CHARGES	104,126	102,311	54,196	15,000	-	69,196	164,196	242,196	374,196	374,196
TOTAL COSTS	5,243,766	5,376,458	5,588,306	86,940	10,812	5,686,058	5,932,640	6,149,524	6,426,072	6,574,937
		2.53%	6.57%			8.43%	4.34%	3.66%	4.50%	2.32%
<u>FUNDING SOURCES (REVENUE)</u>										
Fee Income	(1,549,922)	(1,691,977)	(1,793,510)	-	-	(1,793,510)	(1,829,377)	(1,865,958)	(1,903,273)	(1,941,331)
Rental Income	(385,862)	(376,499)	(389,566)	-	-	(389,566)	(397,358)	(405,306)	(413,411)	(421,680)
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(10,100)	(10,100)	(10,100)	-	-	(10,100)	(10,100)	(10,100)	(10,100)	(10,100)
TOTAL REVENUE	(1,945,884)	(2,078,576)	(2,193,176)	-	-	(2,193,176)	(2,236,835)	(2,281,364)	(2,326,784)	(2,373,111)
			12.71%			12.71%	1.99%	2.0%	2.0%	2.0%
REQUISITION	(3,297,882)	(3,297,882)	(3,395,130)	(86,940)	(10,812)	(3,492,882)	(3,695,805)	(3,868,160)	(4,099,288)	(4,201,826)
Percentage increase over prior year requisition			2.95%			5.91%	5.81%	4.66%	5.98%	2.50%
PARTICIPANTS: Sooke and JDF AUTHORIZED POSITIONS:										
Salaried	20.10	20.10	20.10	0.50	-	20.60	20.60	20.60	20.60	20.60

SEAPARC - ALL SERVICE AREAS			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS</u>										
Arena	451,442	447,359	435,393	-	-	435,393	458,631	480,053	495,374	511,778
Golf Course	228,056	244,284	239,120	-	-	239,120	244,403	249,803	255,325	260,973
Community Recreation	378,965	448,054	350,957	-	-	350,957	358,679	366,573	374,648	382,904
Fitness Gym	151,479	158,079	189,379	-	-	189,379	193,698	198,118	202,641	207,270
Outdoor Facilities	24,001	17,113	20,950	-	-	20,950	21,369	21,796	22,231	22,676
Multi-Purpose Rooms	5,650	1,700	1,600	-	-	1,600	1,632	1,664	1,697	1,731
Concession	80,280	77,774	80,681	-	-	80,681	82,296	83,943	85,621	87,335
Pool	1,063,345	993,217	1,023,294	-	-	1,023,294	1,049,110	1,074,677	1,098,660	1,123,277
General ops	1,216,001	1,228,958	1,514,799	21,940	10,812	1,547,551	1,587,429	1,615,141	1,654,626	1,695,091
Maintenance	1,040,421	1,040,000	1,118,537	-	-	1,118,537	1,149,609	1,181,540	1,214,352	1,248,071
TOTAL OPERATION AND OVERHEAD COSTS	4,639,640	4,656,538	4,974,710	21,940	10,812	5,007,462	5,146,856	5,273,308	5,405,175	5,541,106
*Percentage increase over prior year		0.4%	7.22%			7.93%	2.78%	2.5%	2.5%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	355,000	412,609	362,100	-	-	362,100	369,342	376,729	384,264	391,949
Transfer to Equipment Replacement Fund	115,000	175,000	167,300	50,000	-	217,300	221,646	226,079	230,601	235,213
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL/RESERVES	470,000	587,609	529,400	50,000	-	579,400	590,988	602,808	614,865	627,162
<u>DEBT CHARGES</u>										
Internal Interest	30,000	30,000	30,000	-	-	30,000	30,600	31,212	31,836	32,473
Fitness Gym	50,000	48,185	-	-	-	-	-	-	-	-
Golf Course	54,126	54,126	54,196	-	-	54,196	54,196	54,196	54,196	54,196
New Debt	-	-	-	15,000	-	15,000	110,000	188,000	320,000	320,000
TOTAL OPERATING, CAPITAL AND DEBT COSTS	5,243,766	5,376,458	5,588,306	86,940	10,812	5,686,058	5,932,640	6,149,524	6,426,072	6,574,937
<u>FUNDING SOURCES (REVENUE)</u>										
Arena	(386,960)	(390,651)	(406,243)	-	-	(406,243)	(414,364)	(422,648)	(431,096)	(439,712)
Golf Course	(263,612)	(270,736)	(289,353)	-	-	(289,353)	(295,140)	(301,042)	(307,063)	(313,204)
Community Recreation	(270,782)	(340,241)	(357,272)	-	-	(357,272)	(364,418)	(371,706)	(379,140)	(386,723)
Outdoor Facilities	(3,250)	(3,879)	(4,500)			(4,500)	(4,590)	(4,682)	(4,775)	(4,871)
Fitness Gym	(335,000)	(370,488)	(385,000)	-	-	(385,000)	(392,700)	(400,553)	(408,564)	(416,735)
Mult-Purpose Rooms	(21,000)	(10,000)	(10,430)	-	-	(10,430)	(10,639)	(10,852)	(11,069)	(11,290)
Concession	(91,680)	(105,973)	(110,278)	-	-	(110,278)	(112,484)	(114,733)	(117,028)	(119,368)
Pool	(563,500)	(576,508)	(620,000)	-	-	(620,000)	(632,400)	(645,048)	(657,949)	(671,108)
TOTAL REVENUE	(1,935,784)	(2,068,476)	(2,183,076)	-	-	(2,183,076)	(2,226,735)	(2,271,264)	(2,316,684)	(2,363,011)
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Grants in lieu of Taxes	(10,100)	(10,100)	(10,100)	-	-	(10,100)	(10,100)	(10,100)	(10,100)	(10,100)
REQUISITION	(3,297,882)	(3,297,882)	(3,395,130)	(86,940)	(10,812)	(3,492,882)	(3,695,805)	(3,868,160)	(4,099,288)	(4,201,826)
*Percentage increase over prior year requisition		0.0%	2.95%			5.91%	5.81%	4.66%	5.98%	2.50%
PARTICIPANTS: District of Sooke, Sooke Recreation SA #6										
AUTHORIZED POSITIONS:										
Salaried	20.10	20.10	20.10	0.50	-	20.60	20.60	20.60	20.60	20.60

**SEAPARC - ARENA, GOLF COURSE
& RECREATION SERVICES**

OPERATING COSTS - ARENA

Salaries and Wages

Utility

Other Internal Allocations & Insurance

Maintenance & Operating Supplies

Contingency

OPERATING COSTS - GOLF COURSE

Salaries and Wages

Utility

Maintenance & Supplies & Operating Cost

OPERATING COSTS - RECREATION PROGRAMS

Salaries and Wages

Operating Other

OPERATING COSTS - FITNESS GYM

Salaries and Wages

Operating Other

Instructional Services

		BUDGET REQUEST				FUTURE PROJECTIONS			
2024 BOARD BUDGET*	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
115,879	128,879	132,407	-	-	132,407	135,758	139,197	142,723	146,340
146,000	124,000	75,190	-	-	75,190	76,694	78,228	79,793	81,389
110,176	110,176	142,596	-	-	142,596	159,275	173,987	182,444	191,826
79,387	84,304	85,200	-	-	85,200	86,904	88,641	90,414	92,223
-	-	-	-	-	-	-	-	-	-
451,442	447,359	435,393	-	-	435,393	458,631	480,053	495,374	511,778
170,470	180,176	176,480	-	-	176,480	180,510	184,635	188,855	193,174
6,035	4,011	5,450	-	-	5,450	5,559	5,670	5,783	5,898
51,551	60,097	57,190	-	-	57,190	58,334	59,498	60,687	61,901
228,056	244,284	239,120	-	-	239,120	244,403	249,803	255,325	260,973
317,365	370,196	276,207	-	-	276,207	282,434	288,806	295,324	301,993
61,600	77,858	74,750	-	-	74,750	76,245	77,767	79,324	80,911
378,965	448,054	350,957	-	-	350,957	358,679	366,573	374,648	382,904
130,244	131,811	164,829	-	-	164,829	168,657	172,576	176,588	180,696
11,235	13,934	12,550	-	-	12,550	12,801	13,057	13,318	13,584
10,000	12,334	12,000	-	-	12,000	12,240	12,485	12,735	12,990
151,479	158,079	189,379	-	-	189,379	193,698	198,118	202,641	207,270

SEAPARC - ARENA, GOLF COURSE & RECREATION SERVICES			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET*	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OUTDOOR FACILITIES</u>	24,001	17,113	20,950	-	-	20,950	21,369	21,796	22,231	22,676
<u>MULTI-PURPOSE ROOMS</u>	5,650	1,700	1,600	-	-	1,600	1,632	1,664	1,697	1,731
<u>CONCESSION</u>	80,280	77,774	80,681	-	-	80,681	82,296	83,943	85,621	87,335
TOTAL OPERATING COSTS	1,319,873	1,394,363	1,318,080	-	-	1,318,080	1,360,708	1,401,950	1,437,537	1,474,667
Percentage Increase		5.6%	-0.14%			-0.14%	3.2%	3.0%	2.5%	2.6%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve fund	355,000	355,000	362,100	-	-	362,100	369,342	376,729	384,264	391,949
Transfer to Equipment Replacement Fund	115,000	115,000	167,300	50,000	-	217,300	221,646	226,079	230,601	235,213
TOTAL CAPITAL / RESERVES	470,000	470,000	529,400	50,000	-	579,400	590,988	602,808	614,865	627,162
Golf Debt	54,126	54,126	54,196	-	-	54,196	54,196	54,196	54,196	54,196
New Debt	-	-	-	15,000	-	15,000	110,000	188,000	320,000	320,000
Fitness Gym Debt	50,000	48,185	-	-	-	-	-	-	-	-
DEBT CHARGES	104,126	102,311	54,196	15,000	-	69,196	164,196	242,196	374,196	374,196
TOTAL COSTS RECREATION SERVICES	1,893,999	1,966,674	1,901,676	65,000	-	1,966,676	2,115,892	2,246,954	2,426,598	2,476,025
<u>OPERATION AND OVERHEAD COSTS</u>										
Salaries and Wages	754,163	766,193	927,624	21,940	-	949,564	975,345	1,001,825	1,029,024	1,056,962
Internal Allocations	202,616	202,616	235,340	-	10,812	246,152	253,212	247,268	252,233	257,297
Internet Services & Telephone	42,000	35,000	37,000	-	-	37,000	37,740	38,495	39,265	40,050
Advertising	20,500	17,500	21,000	-	-	21,000	21,420	21,848	22,285	22,730
Travel, Training & Consultants	22,200	19,200	21,150	-	-	21,150	21,573	22,004	22,445	22,892
Operating - Other	174,522	188,449	272,685	-	-	272,685	278,139	283,701	289,374	295,160
TOTAL OPERATION AND OVERHEAD COSTS	1,216,001	1,228,958	1,514,799	21,940	10,812	1,547,551	1,587,429	1,615,141	1,654,626	1,695,091
<u>MAINTENANCE COSTS - SALARIES</u>	1,040,421	1,040,000	1,118,537	-	-	1,118,537	1,149,609	1,181,540	1,214,352	1,248,071
TOTAL OVERHEAD & MAINTENANCE COSTS	2,256,422	2,268,958	2,633,336	21,940	10,812	2,666,088	2,737,038	2,796,681	2,868,978	2,943,162
OPERATING COSTS LESS INTERNAL RECOVERIES	4,150,421	4,235,632	4,535,012	86,940	10,812	4,632,764	4,852,930	5,043,635	5,295,576	5,419,187

SEAPARC - ARENA, GOLF COURSE
& RECREATION SERVICES

FUNDING SOURCES (REVENUE)

Arena - Fee Charges
Arena - Rental Income
Golf Course - Fee Charges
Golf Course - Rental and Sales Income
Recreation - Fee Charges
Recreation - Other Misc Income
Fitness Gym - Fee Charges
Multi-Purpose Room - Rental Income
Concession - Sales and Commissions
Sport Box - Rental

TOTAL REVENUE

REQUISITION, PILT & PRIOR YEAR SURPLUS

Percentage Increase

PARTICIPANTS: District of Sooke, Portion of JDF

AUTHORIZED POSITIONS:

AUTHORIZED POSITIONS: Salaried

		BUDGET REQUEST				FUTURE PROJECTIONS			
2024 BOARD BUDGET*	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
(77,960)	(81,942)	(87,360)	-	-	(87,360)	(89,103)	(90,881)	(92,694)	(94,542)
(309,000)	(308,709)	(318,883)	-	-	(318,883)	(325,261)	(331,767)	(338,402)	(345,170)
(226,000)	(230,424)	(247,600)	-	-	(247,600)	(252,552)	(257,603)	(262,755)	(268,010)
(37,612)	(40,312)	(41,753)	-	-	(41,753)	(42,588)	(43,439)	(44,308)	(45,194)
(254,100)	(324,529)	(342,150)	-	-	(342,150)	(348,993)	(355,973)	(363,093)	(370,355)
(16,682)	(15,712)	(15,122)	-	-	(15,122)	(15,425)	(15,733)	(16,047)	(16,368)
(335,000)	(370,488)	(385,000)	-	-	(385,000)	(392,700)	(400,553)	(408,564)	(416,735)
(21,000)	(10,000)	(10,430)	-	-	(10,430)	(10,639)	(10,852)	(11,069)	(11,290)
(91,680)	(105,973)	(110,278)	-	-	(110,278)	(112,484)	(114,733)	(117,028)	(119,368)
(3,250)	(3,879)	(4,500)	-	-	(4,500)	(4,590)	(4,682)	(4,775)	(4,871)
(1,372,284)	(1,491,968)	(1,563,076)	-	-	(1,563,076)	(1,594,335)	(1,626,216)	(1,658,735)	(1,691,903)
(2,778,137)	(2,743,664)	(2,971,936)	(86,940)	(10,812)	(3,069,688)	(3,258,595)	(3,417,419)	(3,636,841)	(3,727,284)
	-1.2%	6.98%			10.49%	6.2%	4.9%	6.4%	2.5%
16.45	16.45	16.45	0.50	0.00	16.95	16.95	16.95	16.95	16.95

SEAPARC - SWIMMING POOL			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET*	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATION COSTS</u>										
Salaries and Wages	787,589	735,000	763,357	-	-	763,357	780,897	798,851	817,226	836,034
Utility	114,500	108,500	93,220	-	-	93,220	95,084	96,986	98,926	100,905
Operating - Supplies	76,400	64,861	73,730	-	-	73,730	75,205	76,710	78,244	79,809
Other Internal Allocations & Insurance	22,856	22,856	29,127	-	-	29,127	32,787	35,690	36,495	37,405
Maintenance	62,000	62,000	63,860	-	-	63,860	65,137	66,440	67,769	69,124
Contingency	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	1,063,345	993,217	1,023,294	-	-	1,023,294	1,049,110	1,074,677	1,098,660	1,123,277
*Percentage Increase		-6.6%	-3.77%			-3.77%				
TOTAL COSTS	1,063,345	993,217	1,023,294	-	-	1,023,294	1,049,110	1,074,677	1,098,660	1,123,277
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Fees	(525,000)	(554,758)	(597,500)	-	-	(597,500)	(609,450)	(621,639)	(634,072)	(646,753)
Other Income	(16,500)	-	-	-	-	-	-	-	-	-
Rental Income	(22,000)	(21,750)	(22,500)	-	-	(22,500)	(22,950)	(23,409)	(23,877)	(24,355)
TOTAL REVENUE	(563,500)	(576,508)	(620,000)	-	-	(620,000)	(632,400)	(645,048)	(657,949)	(671,108)
REQUISITION, PILT & PRIOR YEAR SURPLUS	(499,845)	(416,709)	(403,294)	-	-	(403,294)	(416,710)	(429,629)	(440,711)	(452,169)
Percentage Increase		-16.6%	-19.32%			-19.32%	3.3%	3.1%	2.6%	2.6%
PARTICIPANTS: District of Sooke, Portion of JDF AUTHORIZED POSITIONS: AUTHORIZED POSITIONS: Salaried	3.65	3.65	3.65	0.00	0.00	3.65	3.65	3.65	3.65	3.65

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

Service No.	1.40X SEAPARC	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$822,250	\$2,205,500	\$254,500	\$201,000	\$711,500	\$4,194,750
Equipment	\$0	\$543,750	\$189,250	\$1,628,100	\$153,650	\$596,100	\$3,110,850
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$1,133,000	\$33,750	\$35,000	\$35,500	\$36,500	\$1,273,750
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$2,499,000	\$2,428,500	\$1,917,600	\$390,150	\$1,344,100	\$8,579,350

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$1,300,000	\$1,850,000	\$0	\$45,000	\$426,000	\$3,621,000
Equipment Replacement Fund	\$0	\$393,250	\$174,250	\$112,100	\$92,150	\$170,100	\$941,850
Grants (Federal, Provincial)	\$0	\$79,000	\$175,000	\$1,500,000	\$0	\$0	\$1,754,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$726,750	\$229,250	\$305,500	\$253,000	\$748,000	\$2,262,500
	\$0	\$2,499,000	\$2,428,500	\$1,917,600	\$390,150	\$1,344,100	\$8,579,350

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:	1.40X
Service Name:	SEAPARC

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
20-09	Replacement	Domestic Hot Water Replacement	Replacement of hot water storage tanks and update system	\$ 100,000	E	Res		\$ 100,000					\$ 100,000
22-02	Renewal	Pool Roof Replacement	Pool Roof Replacement	\$ 500,000	B	Res		\$ 250,000	\$ 85,000				\$ 335,000
22-04	Replacement	Pool Lectronator System	Replacement of lectronator cells	\$ 15,000	E	ERF		\$ 15,000					\$ 15,000
23-03	Replacement	Skate Park Renewal	Replacement skate park renewal	\$ 1,100,000	S	Debt		\$ 1,100,000					\$ 1,100,000
23-03	Replacement	Skate Park Renewal	Replacement skate park renewal		S	Grant							\$ -
23-04	Renewal	Building Assessment and Renewal	Building assessment and repairs	\$ 250,000	B	Res		\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
23-06	Replacement	Grounds Equipment - SEAPARC	Mower/Tractor Replacement	\$ 55,000	E	ERF		\$ 55,000					\$ 55,000
24-11	Replacement	Pool Valve Replacement	Replacement of valves for pool circulation system	\$ 17,500	E	ERF		\$ 7,000					\$ 7,000
24-13	Renewal	Arena Compressor Overhaul	Refrigeration plant compressor overhaul	\$ 48,000	E	Res		\$ 15,500		\$ 16,000	\$ 16,500		\$ 48,000
24-15	Replacement	IT Equipment Replacement	Replacement of IT equipment and computers	\$ 73,600	E	ERF		\$ 22,700	\$ 12,600	\$ 20,600	\$ 3,600	\$ 14,100	\$ 73,600
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system	\$ 2,200,000	B	Debt		\$ 200,000	\$ 1,850,000				\$ 2,050,000
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant		\$ 79,000					\$ 79,000
25-01	Renewal	Implement Heat Recovery System Phase 1	Implementation of phase 1 of heat recovery system		B	Grant			\$ 150,000				\$ 150,000
25-02	Replacement	Ice resurfacers	Replacement of ice resurfacers	\$ 200,000	E	ERF		\$ 200,000					\$ 200,000
25-03	Renewal	Recoat Arena Purlins & Frames	Recoat Arena Purlins & Frames	\$ 40,000	B	Res				\$ 40,000			\$ 40,000
25-05	Replacement	Replace Sewage & Storm Pump System	Replace Sewage & Storm Pump System	\$ 10,000	B	ERF			\$ 10,000				\$ 10,000
25-07	Study	Thermal Evaluation of Electrical System	Thermal Evaluation of Electrical System	\$ 7,750	B	Res		\$ 3,750			\$ 4,000		\$ 7,750
25-09	New	Outdoor Activity Space Development	New outdoor activity space development	\$ 1,525,000	E	Grant			\$ 25,000	\$ 1,500,000			\$ 1,525,000
25-09	New	Outdoor Activity Space Development	New outdoor activity space development		E	Grant							\$ -
25-10	Replacement	Equipment Replacement (pooled)	Equipment Replacement	\$ 81,550	E	ERF		\$ 81,550					\$ 81,550
25-11	Renewal	Repaint Arena & Pool Exterior	Repaint Arena Metal Cladding & Pool Exterior Walls	\$ 120,000	B	Res		\$ 120,000					\$ 120,000
25-12	Replacement	Arena sound System	Replace Arena Sound System	\$ 12,000	E	ERF		\$ 12,000					\$ 12,000
25-13	Renewal	Lighting Controls	Renewal of lighting controls	\$ 45,000	B	Res		\$ 45,000					\$ 45,000
25-13	Renewal	Lighting Controls	Renewal of lighting controls		B	Grant							\$ -
25-14	Replacement	Arena Exhaust Fan Replacement	Replacement of arena exhaust fans	\$ 20,000	B	Res		\$ 20,000					\$ 20,000
25-15	Replacement	Pool feature replacement	Diving board replacement	\$ 17,000	B	Res		\$ 17,000					\$ 17,000
25-16	New	Fitness Equipment	New fitness equipment	\$ 35,000	E	Res		\$ 35,000					\$ 35,000
26-04	Renewal	Overhaul Cooling Tower - Arena	Overhaul Cooling Tower - Arena	\$ 38,000	B	Res		\$ -	\$ 38,000				\$ 38,000
26-06	Replacement	Equipment Replacement (pooled)	Equipment Replacement	\$ 131,900	E	ERF		\$ -	\$ 131,900				\$ 131,900
26-08	Renewal	Duct cleaning	Duct cleaning	\$ 31,000	B	Res			\$ 15,000			\$ 16,000	\$ 31,000
26-09	Replacement	Pool Lectronator System	Replacement of lectronator cells and components	\$ 85,000	E	ERF			\$ 19,750	\$ 20,750	\$ 21,750	\$ 22,750	\$ 85,000
27-01	Replacement	Replace Pool Circulation Pumps	Replace Pool Circulation Pumps	\$ 16,000	E	ERF				\$ 16,000			\$ 16,000
27-03	Renewal	Replace Arena Rubber Mat Flooring	Replace Arena Rubber Mat Flooring	\$ 150,000	B	Res				\$ 150,000			\$ 150,000
27-04	Replacement	Equipment Replacement (pooled)	Equipment Replacement	\$ 54,750	E	ERF				\$ 54,750			\$ 54,750

Service #:

1.40X

Service Name:

SEAPARC

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
28-01	Renewal	Recoat Arena Change Room & Pool Interior Roof	Locally recoat arena interior change room roof steel deck & pool interior roof deck, purlins and beams	\$ 84,500	B	Res					\$ 84,500		\$ 84,500
28-02	Renewal	Repaint Pool Fitness Facility Exterior	Repaint Pool & Fitness Facility Exterior	\$ 25,000	B	Res					\$ 25,000		\$ 25,000
28-03	Renewal	Recoat Arena Metal Roof	Recoat Arena Metal Roof	\$ 720,000	B	Res					\$ 20,000	\$ 400,000	\$ 420,000
28-04	Renewal	Pool Change Room Renovation	Pool Change Room Renovation	\$ 170,000	B	Res					\$ 10,000	\$ 160,000	\$ 170,000
28-05	Replacement	Electrification of Pool Boilers	Design for replacement of secondary pool boilers (oil to electric)	\$ 471,000	E	Debt					\$ 45,000	\$ 426,000	\$ 471,000
28-06	Replacement	Equipment Replacement (pooled)	Equipment Replacement	\$ 66,800	E	ERF					\$ 66,800		\$ 66,800
29-01	Renewal	Sauna renewal	Renovate sauna room	\$ 30,000	B	Res						\$ 30,000	\$ 30,000
29-02	Study	Electrification of Arena Dehumidifier	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in	\$ 30,000	B	Res						\$ 30,000	\$ 30,000
29-03	Renewal	Storm & Sewer repair allowance	Buried services repair allowance (storm & sanitary)	\$ 18,000	B	Res						\$ 18,000	\$ 18,000
29-04	Replacement	Grounds Equipment - golf course	Greens mower & aerator replacement	\$ 80,000	E	ERF						\$ 80,000	\$ 80,000
29-05	Replacement	Equipment Replacement (pooled)	Equipment Replacement	\$ 53,250	E	ERF						\$ 53,250	\$ 53,250
													\$ -
			Grand Total	\$ 8,975,850				\$ 2,499,000	\$ 2,428,500	\$ 1,917,600	\$ 390,150	\$ 1,344,100	\$ 8,679,350

Service: 1.40X SEAPARC

Project Number	20-09	Capital Project Title	Domestic Hot Water Replacement	Capital Project Description	Replacement of hot water storage tanks and update system

Project Rationale Service life is ended for DHW storage tanks for the arena as well as for the pool/gym. This project will consider heat recovery implications in design and implementation.

Project Number	22-02	Capital Project Title	Pool Roof Replacement	Capital Project Description	Pool Roof Replacement

Project Rationale Building envelope evaluation was conducted and replacement of various sections of roofing was identified to be replaced on a multi year plan based on condition and estimated remaining life. Continuing project to ensure integrity of building envelope. Replacement of areas 4 & 4A in 2024 with other areas as identified in 2025 & 2026.

Project Number	22-04	Capital Project Title	Pool Lectorator System	Capital Project Description	Replacement of lectionator cells

Project Rationale Annual replacement of lectionator cells.

Project Number	23-03	Capital Project Title	Skate Park Renewal	Capital Project Description	Replacement skate park renewal

Project Rationale Identified during asset management review and user feedback as in need of renewal and upgrades. Concrete surface is exhibiting areas of wear due to age. Numerous cracks throughout the slab and eroded curbs/park features need remediation/replacement to ensure continued usage.

Service:	1.40X	SEAPARC

Project Number	23-04	Capital Project Title	Building Assessment and Renewal	Capital Project Description	Building assessment and repairs
Project Rationale	Aging facilities. Arena built in 1975, Pool in 2000. Increasing issues with building envelope and finishings.				

Project Number	23-06	Capital Project Title	Grounds Equipment - SEAPARC	Capital Project Description	Mower/Tractor Replacement
Project Rationale	Mower/Tractor Replacement at end of useful life				

Project Number	23-07	Capital Project Title	Parking Lot Renewal	Capital Project Description	Renewal parking lot
Project Rationale	Regular repairs required to parking lot including paving, line painting and oil separator clean out.				

Project Number	24-04	Capital Project Title	Roof Repairs	Capital Project Description	General Roof Repairs
Project Rationale	Annual roof repair allowance.				

Project Number	24-05	Capital Project Title	Recoat Pool Metal Roof	Capital Project Description	Recoat Pool Metal Roof - Area 6
Project Rationale	Condition assessment indicates areas of roof at or nearing end of life. This project will recoat the pool metal roof to extend the lifespan of the roof.				

Service:	1.40X	SEAPARC

Project Number	24-06	Capital Project Title	Replace Ventilation Fans	Capital Project Description	Replace Ventilation Fans
Project Rationale	At or nearing end of life				

Project Number	24-11	Capital Project Title	Pool Valve Replacement	Capital Project Description	Replacement of valves for pool circulation system
Project Rationale	Valves, gasket and seal replacement. Portion of work completed in 2024, final stage for 2025.				

Project Number	24-13	Capital Project Title	Arena Compressor Overhaul	Capital Project Description	Refrigeration plant compressor overhaul
Project Rationale	Overhaul of arena compressor #1 to ensure continuity of service. Compressor 2 completed in 2024. Recommended maintenance by CIMCO.				

Project Number	24-15	Capital Project Title	IT Equipment Replacement	Capital Project Description	Replacement of IT equipment and computers
Project Rationale	CRD IT's infrastructure renewal plan				

Project Number	25-01	Capital Project Title	Implement Heat Recovery System Phase 1	Capital Project Description	Implementation of phase 1 of heat recovery system
Project Rationale	A number of pool mechanical systems approaching end of life. Heat recovery system would address replacement of these systems and benefit with reduced GHG emissions to meet climate targets.				

Project Number	25-02	Capital Project Title	Ice resurfacer	Capital Project Description	Replacement of ice resurfacer
Project Rationale	End of life.				

Service: 1.40X SEAPARC			
Project Number	25-03	Capital Project Title	Recoat Arena Purlins & Frames
Capital Project Description	Recoat Arena Purlins & Frames		
Project Rationale	To prolong service life of roof supporting steel components in the arena.		
Project Number	25-05	Capital Project Title	Replace Sewage & Storm Pump System
Capital Project Description	Replace Sewage & Storm Pump System		
Project Rationale	Condition assessment indicates areas at or nearing end of life		
Project Number	25-07	Capital Project Title	Thermal Evaluation of Electrical System
Capital Project Description	Thermal Evaluation of Electrical System		
Project Rationale	Code requirement		
Project Number	25-09	Capital Project Title	Outdoor Activity Space Development
Capital Project Description	New outdoor activity space development		
Project Rationale	Service enhancement. Project pending strategic plan input for 2025-2035.		
Project Number	25-10	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Equipment Replacement		
Project Rationale	Annual small equipment replacement schedule		
Project Number	25-11	Capital Project Title	Repaint Arena & Pool Exterior
Capital Project Description	Repaint Arena Metal Cladding & Pool Exterior Walls		
Project Rationale	Repaint arena metal cladding & pool exterior walls and replacement of seals around doors. Align colour scheme with new fitness facility exterior. Extend service life.		

Service: 1.40X SEAPARC

Project Number	25-12	Capital Project Title	Arena sound System	Capital Project Description	Replace Arena Sound System

Project Rationale Identified as end of life.

Project Number	25-13	Capital Project Title	Lighting Controls	Capital Project Description	Renewal of lighting controls

Project Rationale System failure. Replacement will incorporate energy efficiency in collaboration with BC Hydro.

Project Number	25-14	Capital Project Title	Arena Exhaust Fan Replacement	Capital Project Description	Replacement of arena exhaust fans

Project Rationale End of life.

Project Number	25-15	Capital Project Title	Pool feature replacement	Capital Project Description	Diving board replacement

Project Rationale Diving board end of life.

Project Number	25-16	Capital Project Title	Fitness Equipment	Capital Project Description	New fitness equipment

Project Rationale Add accessible cardio equipment (NUSTEP) and additional spin bikes to support revenue generation.

Service: 1.40X SEAPARC

Project Number 26-04 Capital Project Title Overhaul Cooling Tower - Arena Capital Project Description Overhaul Cooling Tower - Arena

Project Rationale End of life.

Project Number 26-06 Capital Project Title Equipment Replacement (pooled) Capital Project Description Equipment Replacement

Project Rationale Annual small equipment replacement schedule

Project Number 26-08 Capital Project Title Duct cleaning Capital Project Description Duct cleaning

Project Rationale Regular maintenance of duct system.

Project Number 26-09 Capital Project Title Pool Lectorator System Capital Project Description Replacement of lectrinator cells and components

Project Rationale Annual replacement of lectrinator system components.

Project Number 27-01 Capital Project Title Replace Pool Circulation Pumps Capital Project Description Replace Pool Circulation Pumps

Project Rationale End of life.

Project Number 27-03 Capital Project Title Replace Arena Rubber Mat Flooring Capital Project Description Replace Arena Rubber Mat Flooring

Project Rationale Flooring at end of life.

Service: 1.40X SEAPARC					
Project Number	27-04	Capital Project Title	Equipment Replacement (pooled)	Capital Project Description	Equipment Replacement
Project Rationale	Annual small equipment replacement schedule				

Project Number	28-01	Capital Project Title	Recoat Arena Change Room & Pool Interior Roof	Capital Project Description	Locally recoat arena interior change room roof steel deck & pool interior roof deck, purlins and beams
Project Rationale	Recoating of swimming pool interior roof deck, purlins, beams as well as arena interior change room roof steel deck. Project to prolong service life of roof supporting structures.				

Project Number	28-02	Capital Project Title	Repaint Pool Fitness Facility Exterior	Capital Project Description	Repaint Pool & Fitness Facility Exterior
Project Rationale	Maintain aesthetics and extend service life.				

Project Number	28-03	Capital Project Title	Recoat Arena Metal Roof	Capital Project Description	Recoat Arena Metal Roof
Project Rationale	Extend roof service life.				

Project Number	28-04	Capital Project Title	Pool Change Room Renovation	Capital Project Description	Pool Change Room Renovation
Project Rationale					

Project Number	28-05	Capital Project Title	Electrification of Pool Boilers	Capital Project Description	Design for replacement of secondary pool boilers (oil to electric)
Project Rationale	Oil tank for the secondary boiler is past end of life. Oil tank to be decommissioned and oil boiler replaced with electric boiler. Electrical upgrades required as part of this project.				

Service: 1.40X SEAPARC			
Project Number	28-06	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Equipment Replacement		
Project Rationale	Annual small equipment replacement.		
Project Number	29-01	Capital Project Title	Sauna renewal
Capital Project Description	Rennovate sauna room		
Project Rationale	End of life.		
Project Number	29-02	Capital Project Title	Electrification of Arena Dehumidifier
Capital Project Description	Design and replacement of low-temperature dehumidifiers with heat recovery tie-in		
Project Rationale	Design and replacement of low-temperature dehumidifiers with heat receovery tie in. 2 year project		
Project Number	29-03	Capital Project Title	Storm & Sewer repair allowance
Capital Project Description	Buried services repair allowance (storm & sanitary)		
Project Rationale	Regular repair allowance.		
Project Number	29-04	Capital Project Title	Grounds Equipment - golf course
Capital Project Description	Greens mower & aerator replacement		
Project Rationale	End of life - mower and aerator replacement.		
Project Number	29-05	Capital Project Title	Equipment Replacement (pooled)
Capital Project Description	Equipment Replacement		
Project Rationale	Annual small equipment replacement.		

1.40X SEAPARC Recreation Combined
Asset and Reserve Summary Schedule
2025 - 2029 Financial Plan

Asset Profile

SEAPARC Recreation (1.401 &1.403 Combined)

Assets held by the Sooke Parks and Recreation service consist of a pool, an arena, ball field, skate park and various vehicles and equipment to support service delivery.

Summary

Reserve/Fund Summary Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Capital Reserve	991,331	656,681	796,771	868,001	999,261	643,210
Equipment Replacement Fund	220,208	45,758	92,587	206,566	345,017	410,130
Total projected year end balance	1,211,539	702,439	889,358	1,074,567	1,344,278	1,053,340

**1.40X SEAPARC Recreation Combined
Capital Reserve Fund Schedule
2025 - 2029 Financial Plan**

Capital Reserve Fund Schedule

Reserve Fund: 1.40X SEAPARC Recreation and Pool Combined Capital Reserve Fund

Capital Reserve Fund	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,008,222	991,331	656,681	796,771	868,001	999,261
Planned Capital Expenditure (Based on Capital Plan)	(469,500)	(726,750)	(229,250)	(305,500)	(253,000)	(748,000)
Transfer from Operating Budget	412,609	362,100	369,340	376,730	384,260	391,949
Interest Income*	40,000	30,000				
Ending Balance \$	991,331	656,681	796,771	868,001	999,261	643,210

* 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.

1.40X SEAPARC Recreation Combined
Equipment Replacement Fund Schedule (ERF)
2025 - 2029 Financial Plan

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.40X Combined SEAPARC Recreation and Pool ERF

Equipment Replacement Fund	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	270,908	220,208	45,758	92,587	206,566	345,017
Planned Purchase (Based on Capital Plan)	(227,700)	(393,250)	(174,250)	(112,100)	(92,150)	(170,100)
Transfer from Operating Budget	175,000	217,300	221,079	226,079	230,601	235,213
Equipment Disposal	-					
Interest Income*	2,000	1,500				
Ending Balance \$	220,208	45,758	92,587	206,566	345,017	410,130

* 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.

1.40X SEAPARC
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile
SEAPARC Established by Bylaw No. 4145 to 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. Legacy Fund established by Bylaw 4103 for donations received.

Summary						
Reserve/Fund Summary	Est Actual	Budget				
Projected year end balance	2024	2025	2026	2027	2028	2029
Operating Reserve	35,623	36,623	36,623	36,623	36,623	36,623
Operating Reserve - Legacy Fund	2,202	2,292	2,292	2,292	2,292	2,292
Total projected year end balance	37,825	38,915	38,915	38,915	38,915	38,915

See attached reserve schedules for projected annual cash flows.

1.40X Sooke and Electoral Area Recreation and Facilities (SEAPARC)
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

Sooke and Electoral Area Recreation and Facilities (SEAPARC)

Established by Bylaw No. 4145 to 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.

Operating Reserve Schedule - FC 105301

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	34,223	35,623	36,623	36,623	36,623	36,623
Planned Purchase	-	-	-	-	-	-
Transfer from Ops Budget	-	-	-		-	-
Interest Income*	1,400	1,000				
Total projected year end balance	35,623	36,623	36,623	36,623	36,623	36,623

Assumptions/Background:

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

**1.40X SEAPARC Legacy Fund
Operating Reserve Summary
2025 - 2029 Financial Plan**

Profile

SEAPARC Legacy Fund

Established by Bylaw No. 4103. Money received for specific purposes through bequests, charitable donations, or otherwise given will paid into this specified Legacy reserve fund.

Operating Reserve Schedule - FC 105101

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	2,112	2,202	2,292	2,292	2,292	2,292
Planned Purchase						
Transfer from Ops Budget	-					
Interest Income*	90	90				
Total projected year end balance	2,202	2,292	2,292	2,292	2,292	2,292

Assumptions/Background:

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



**REPORT TO ARTS COMMISSION
MEETING OF WEDNESDAY, SEPTEMBER 25, 2024**

SUBJECT 2025 Budget for Arts and Culture Support Service

ISSUE SUMMARY

The 2025 service plan and budget for the Arts and Culture Support Service has been prepared by staff and is ready for review by the Arts Commission in preparation for presentation to the CRD Committee of the Whole and subsequent adoption by the Board.

BACKGROUND

On May 8, 2024, the CRD Board approved the 2025 Service and Financial Planning Guidelines, which proposed to limit increases in core operations to 3.0% in the planning process.

In the budget recommendation for 2025, the requisition increase for the Arts and Culture Service for participating areas is 3.0%, which is within the planning guideline limits (Appendix A). The total budgeted costs are \$3,301,886, 2.9% over 2024. Key budget components include:

- Grants budget of \$2,820,170, an increase of \$81,807, or 3.0%; and
- Administrative costs of \$480,686, an increase of \$11,772, or 3.0%.

The budget recommendation from the Arts Commission will be reviewed by the CRD Committee of the Whole on October 30th, 2024 as part of the provisional budget review process.

ALTERNATIVES

Alternative 1

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

That the 2025 Arts & Culture Support Service Budget be approved as presented.

Alternative 2

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

That the 2025 Arts & Culture Support Service Budget be approved as amended.

IMPLICATIONS

Financial Implications

On May 25, 2022, the Arts Commission approved the utilization of the Operating Reserve funds to support expenses related to the Equity, Diversity, Inclusion (EDI) Implementation Framework, including a doubling of the budget for Equity Grants and additional funds to support reducing barriers to access in the application and adjudication processes.

The balance of the Operating Reserve is estimated to be \$265,265 by the end of 2024 including interest. Currently, \$37,700 of EDI initiatives are funded from the Operating Reserve on an annual basis. The proposed Grow Forward pilot program (if approved) would require an additional \$15,000 from the Operating Reserve for 2025. In total, the Operating Reserve would be drawn down by \$52,700 in 2025 to support the budget for a portion of the expenses related to the EDI Implementation Framework, as well as the proposed Grow Forward pilot program (if approved).

On June 26, 2024, the Arts Commission directed staff to incorporate \$6,000 into the core budget as a project-based strategic initiative grant to ProArt Alliance of Greater Victoria for the delivery of the Greater Victoria Regional Arts Awards. The ProArt Alliance of Greater Victoria had successfully requested funds for this initiative in each of the four previous budget years.

Service Delivery Implications

The core budget will enable the Arts and Culture Support Service to deliver five key granting programs in 2025: Operating Grants; Project, Series and Extended Programming Grants; IDEA (Innovate, Develop, Experiment, Access) Grants; Equity Grants; and Incubator Grants (or the pilot version of a new program called Grow Forward that would replace Incubator Grants, if approved). In 2025, the Arts and Culture Support Service will continue to develop and champion regional arts through convening events and workshops that champion the value of the arts and connect the region's arts communities to funding, while continuing to expand the reach of the service's robust social media channels and e-newsletter dedicated to CRD Arts.

CONCLUSION

The Arts & Culture Support Service Budget for 2025 notes changes and additions in alignment with direction provided by the Commission and accommodates increases related to contract increases and internal allocations within the CRD approved Financial Planning Guidelines.

RECOMMENDATION

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

That the 2025 Arts & Culture Support Service Budget be approved as presented.

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

ATTACHMENT

Appendix A: 2025 Budget for the CRD Arts and Culture Support Service

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Arts Grants and Development

ARTS COMMISSION REVIEW

Service: 1.297 Arts Grants and Development

Committee: Finance

DEFINITION:

To establish a service for the provision of assistance in relation to the arts and culture for the purpose of benefiting the community or an aspect of the community. Bylaw No. 2884, July 3, 2001.

SERVICE DESCRIPTION:

CRD municipalities invest in the arts for the economic impact and employment they provide, for the provincial and national visibility arts organizations provide to the region, and to provide a wide range of educational, participatory and audience opportunities for citizens and visitors, improving quality of life. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Commission. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support one-time projects, short series, or extended programming of smaller organizations. Equity grants support applicants from communities that are at risk of exclusion or have difficulty accessing funding support for systemic reasons. Incubator grants support new and emerging arts organizations. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

PARTICIPATION:

Municipalities of Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin, Southern Gulf Islands, and Sooke (Group 2 participating area).

MAXIMUM LEVY:

Greater of \$1,980,000 or \$0.102 / \$1,000 for hospital assessed values of Group 1 participating area.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Arts

			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
ARTS GRANTS										
ARTS GRANTS:										
Operating Grants	2,360,363	2,360,363	2,436,170	-	-	2,436,170	2,484,890	2,534,590	2,585,280	2,636,990
Project Grants	378,000	378,000	384,000	-	-	384,000	391,680	399,510	407,500	415,650
Total Grants Payment	2,738,363	2,738,363 0.00%	2,820,170 2.99%	-	-	2,820,170 2.99%	2,876,570 2.00%	2,934,100 2.00%	2,992,780 2.00%	3,052,640 2.00%
ADMINISTRATION COSTS:										
Salaries and Wages	341,668	332,107	342,628	-	-	342,628	352,555	362,764	373,263	384,061
Standard Overhead Allocation	62,641	62,641	64,146	-	-	64,146	66,070	67,391	68,739	70,114
Human Resources Allocation	11,422	11,422	12,730	-	-	12,730	14,320	15,581	15,932	16,329
Building Occupancy Allocation	11,564	11,564	14,048	-	-	14,048	14,642	15,364	16,068	16,363
Other Allocations	-	-	550	-	3,604	4,154	5,174	2,150	2,160	2,170
Insurance Cost	770	770	750	-	-	750	825	908	999	1,099
Operating Cost - Other	40,849	26,381	42,230	-	-	42,230	43,070	43,910	44,770	45,640
Total Administration Costs	468,914	444,885 -5.12%	477,082 1.74%	-	3,604	480,686 3%	496,656 3.32%	508,068 2.30%	521,931 2.73%	535,776 2.65%
TOTAL OPERATING COSTS	3,207,277	3,183,248 -0.7%	3,297,252 2.8%	-	3,604	3,300,856 2.9%	3,373,226 2.19%	3,442,168 2.04%	3,514,711 2.11%	3,588,416 2.10%
CAPITAL / RESERVE TRANSFER										
Transfer to Operating Reserve Fund	-	24,029	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,000	1,000	1,030	-	-	1,030	1,050	1,070	1,090	1,110
TOTAL CAPITAL / RESERVES TRANSFER	1,000	25,029	1,030	-		1,030	1,050	1,070	1,090	1,110
TOTAL COSTS	3,208,277	3,208,277 0.00%	3,298,282 2.81%	-	3,604	3,301,886 2.92%	3,374,276 2.19%	3,443,238 2.04%	3,515,801 2.11%	3,589,526 2.10%
Internal Recoveries	(15,130)	(15,130)	(15,628)	-	-	(15,628)	(16,080)	(16,546)	(17,026)	(17,518)
OPERATING LESS RECOVERIES	3,193,147	3,193,147 0.00%	3,282,654 2.80%	-	3,604	3,286,258 2.92%	3,358,196 2.19%	3,426,692 2.04%	3,498,775 2.10%	3,572,008 2.09%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(49,500)	(49,500)	(52,700)	-	-	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Payments In Lieu of Taxes	(186,993)	(186,993)	(186,993)	-	-	(186,993)	(186,993)	(186,993)	(186,993)	(186,993)
					-	-				
TOTAL REVENUE	(236,493)	(236,493) 0.00%	(239,693) 1.35%	-	-	(239,693) 1.35%	(239,693) 0.00%	(239,693) 0.00%	(239,693) 0.00%	(239,693) 0.00%
REQUISITION	(2,956,654)	(2,956,654)	(3,042,961) 2.92%	-	(3,604)	(3,046,565) 3.04%	(3,118,503) 2.36%	(3,186,999) 2.20%	(3,259,082) 2.26%	(3,332,315) 2.25%
AUTHORIZED POSITIONS:	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00

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

Service No.	1.297	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Arts Grants and Development							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.297

Service Name:

Arts Grants and Development

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
26-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	\$ 3,800	E	ERF			\$ 3,800				\$ 3,800
29-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	\$ 4,000	E	ERF						\$ 4,000	\$ 4,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 7,800				\$ -	\$ 3,800	\$ -	\$ -	\$ 4,000	\$ 7,800

Service: 1.297 Arts Grants and Development

Project Number	24-01	Capital Project Title	#N/A	Capital Project Description	#N/A
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

Project Number	26-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

1.297 Arts grants and Development
Asset and Reserve Summary
2025 - 2029 Financial Plan

Asset Profile

Arts grants and Development

Assets held by the Arts grants and Development service consist of computers and office equipment.

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	5,910	3,969	5,049	2,299	3,369	4,459
Planned Purchase (Based on Capital Plan)	(2,990)		(3,800)	-	-	(4,000)
Transfer from Ops Budget	1,000	1,030	1,050	1,070	1,090	1,110
Interest Income*	50	50	-	-	-	-
Ending Balance \$	3,969	5,049	2,299	3,369	4,459	1,569

* 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.

1.297 Arts and Cultural Grants
Operating Reserve Summary
2025 - 2029 Financial Plan

Profile

Arts and Cultural Grants

Established by Bylaw No. 4145 to 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.

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	302,765	265,265	222,565	169,865	117,165	64,465
Planned Purchase	(49,500)	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Transfer from Ops Budget	-					
Interest Income*	12,000	10,000				
Total projected year end balance	265,265	222,565	169,865	117,165	64,465	11,765

Assumptions/Background:

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



REPORT TO ROYAL AND MCPHERSON THEATRES SERVICES ADVISORY COMMITTEE MEETING OF WEDNESDAY, OCTOBER 16, 2024

SUBJECT **2025 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 Service and the McPherson Playhouse Service.

BACKGROUND

On September 11th, 2024, the CRD Board adopted amending Bylaw No. 4560 to modernize the Royal Theatre Service bylaw. This removed restrictions between operating and capital contributions and introduced a formula to calculate the maximum allowable contribution as the greater of the previous fixed maximum of \$580,000 or \$0.00590 per \$1000 of net taxable value of land and improvements. The recommended lift to the Royal Theatre Service to \$596,000 in budget 2025 would be the first increase in funding to this service in the past 25 years.

The bylaw governing the McPherson Playhouse specifies a fixed maximum contribution of \$750,000. These budget recommendations are based on the adopted bylaws for these subregional services (see Legal Implications below for details).

The Capital Regional District (CRD) provides these contributions, along with service agreements, to the Royal and McPherson Theatres Society (RMTS), a non-profit organization of theatre management professionals established for the purpose of operating the Royal Theatre and McPherson Playhouse and collaborating on the asset management of these facilities with CRD Engineering. Each year RMTS is required to provide audited financial statements to the CRD as part of their reporting requirements (Appendix A) and also produces an annual report with more information on programming and service delivery statistics (Appendix B).

The RMTSAC reports to the Finance Committee, which does not meet before the consideration of the provisional budget on October 30th, 2024. Input from RMTSAC on budget levels will flow through the Finance Committee to be considered as part of the final budget package.

ALTERNATIVES

Alternative 1

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 \$596,000 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.

Alternative 2

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

1. That the Royal Theatre Service Budget be approved as amended; and
2. That the McPherson Playhouse Service Budget be approved as amended.

IMPLICATIONS

Alignment with Board & Corporate Priorities

In the current CRD Corporate Plan (2023-2026), initiative 10b-2 states the CRD will “Scale up regional support for performing arts facilities within the region.” Increasing funding to the Royal Theatre service is aligned to this goal.

Financial Implications

In addition to operational expenses, RMTS has also planned approximately \$2.1 million in building improvement capital expenses in 2025 for necessary repairs and upgrades. These improvements include building envelope repairs at the Royal Theatre and McPherson Playhouse, new balcony seating at the Royal Theatre and repairing the entrance canopies at the McPherson Playhouse (see Appendix C and D for complete lists of capital projects). RMTS collects a building improvement fee as part of its ticket sales and those proceeds also assist in funding capital projects.

Legal Implications

On August 22, 2023, amending Bylaw No. 4561 to modernize the parameters of the McPherson Playhouse Service was sent to the City of Victoria for council consent. If it receives council consent, then it would be sent to the Inspector of Municipalities at the Province of BC, and then to the CRD Board for adoption. The outcome of this amending bylaw is dependent on when the City of Victoria will consider the matter and the results of that deliberation. The timeline for receiving the results of this process is unknown at this time.

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 \$596,000 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
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: 2023 Audited Financial Statements for the Royal & McPherson Theatres Society

Appendix B: 2023 Annual Report for the Royal & McPherson Theatres Society

Appendix C: 2025 Budget for the Royal Theatre Service

Appendix D: 2025 Budget for the McPherson Playhouse Service

Financial Statements of

**THE ROYAL AND MCPHERSON
THEATRES SOCIETY**

And Independent Auditor's Report thereon

Year ended December 31, 2023



KPMG LLP

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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, 2023
- 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, 2023, 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'. The signature is written in a cursive, stylized font. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P'.

Chartered Professional Accountants

Victoria, Canada
April 5, 2024

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
Assets		
Current assets:		
Cash and cash equivalents	\$ 4,113,116	\$ 2,905,884
Accounts receivable	3,533	3,859
Due from Capital Regional District	88,935	134,301
Inventory	17,449	17,987
Prepaid expenses	61,646	100,959
	4,284,679	3,162,990
Investments (note 2)	4,466,829	5,617,691
Capital assets (note 3)	449,161	544,434
	\$ 9,200,669	\$ 9,325,115

Liabilities and Fund Balances

Current liabilities:		
Accounts payable and accrued liabilities	\$ 704,316	\$ 317,000
Deferred revenue	6,700	6,700
Deferred ticket sales	3,710,114	4,398,889
	4,421,130	4,722,589
Deferred contributions (note 4)	260,798	401,450
Fund balances:		
Unrestricted:		
McPherson Playhouse Operating Fund	-	-
Royal Theatre Operating Fund	-	-
Invested in capital assets - capital asset fund	449,161	544,434
Internally restricted (note 5):		
McPherson Playhouse Operating Reserve Fund	112,648	113,140
Royal Theatre Operating Reserve Fund	1,272,323	875,567
McPherson Playhouse Capital Fund	198,244	117,965
Royal Theatre Capital Fund	2,486,365	2,549,970
	4,518,741	4,201,076
	\$ 9,200,669	\$ 9,325,115

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, 2023, with comparative information for 2022

	McPherson Playhouse			Royal Theatre			Capital Asset Fund	Combined	
	Operating Fund	Reserve Fund	Capital Fund	Operating Fund	Reserve Fund	Capital Fund		Total 2023	Total 2022
Revenue (Schedule)	\$ 2,034,930	\$ -	\$ -	\$ 3,391,666	\$ -	\$ -	\$ -	\$ 5,426,596	\$ 4,133,999
Deferred contributions (note 4)	-	-	110,658	-	-	218,994	-	329,652	174,851
Deferred revenue	-	-	-	-	-	-	-	-	16,035
Interest income	-	5,417	5,000	-	41,894	105,275	-	157,586	55,722
	2,034,930	5,417	115,658	3,391,666	41,894	324,269	-	5,913,834	4,380,607
Expenses (Schedule)	(1,958,023)	-	-	(2,775,779)	-	-	-	(4,733,802)	(3,686,474)
Amortization of capital assets	-	-	-	-	-	-	(106,277)	(106,277)	(112,580)
Building and equipment:									
Owner (note 4) and externally funded	-	-	(110,658)	-	-	(218,994)	-	(329,652)	(190,886)
Society funded	-	-	(2,035)	-	-	(424,403)	-	(426,438)	(2,866)
	(1,958,023)	-	(112,693)	(2,775,779)	-	(643,397)	(106,277)	(5,596,169)	(3,992,806)
Excess (deficiency) of revenue over expenses	76,907	5,417	2,965	615,887	41,894	(319,128)	(106,277)	317,665	387,801
Fund balances, beginning of year	-	113,140	117,965	-	875,567	2,549,970	544,434	4,201,076	3,813,275
Funding capital improvements	-	-	(5,502)	-	-	(5,502)	11,004	-	-
Transfer of user fees to capital funds (note 5)	(82,816)	-	82,816	(261,025)	-	261,025	-	-	-
Transfer to (from) reserve funds (from) to operating funds (note 5)	5,909	(5,909)	-	(354,862)	354,862	-	-	-	-
Fund balances, end of year	\$ -	\$ 112,648	\$ 198,244	\$ -	\$ 1,272,323	\$ 2,486,365	\$ 449,161	\$ 4,518,741	\$ 4,201,076

See accompanying notes to financial statements.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
Operations:		
Excess of revenue over expenses	\$ 317,665	\$ 387,801
Amortization of capital assets	106,277	112,580
Amortization of deferred contributions	(329,652)	(174,851)
Contributions received	189,000	190,000
Net change in non-cash working capital (note 6)	(215,916)	2,268,654
	67,374	2,784,184
Investing:		
Net change in investments	1,150,862	(1,082,812)
Purchase of capital assets	(11,004)	(25,239)
	1,139,858	(1,108,051)
Increase in cash and cash equivalents	1,207,232	1,676,133
Cash and cash equivalents, beginning of year	2,905,884	1,229,751
Cash and cash equivalents, end of year	\$ 4,113,116	\$ 2,905,884

See accompanying notes to financial statements.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2023

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.

(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.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2023

1. Significant accounting policies (continued):

(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.

(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.

(j) Asset retirement obligations

On January 1, 2022, the Society adopted Canadian public sector accounting standard PS 3280 Asset Retirement Obligations. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets, such as asbestos removal in retired buildings. The standard was adopted on the modified retroactive basis at the date of adoption. The adoption of this standard did not have an impact on the amounts presented in the financial statements.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2023

2. Investments:

Investments consist of bankers' acceptances and term deposits bearing interest at rates varying between 4.30% and 5.40% and maturity dates varying between 120 days and up to 18 months. It is the Society's intention to hold these assets on a long-term basis.

3. Capital assets:

2023			
	Cost	Accumulated amortization	Net book value
Furniture and equipment	\$ 668,499	\$ 635,248	\$ 33,251
Box office ticketing enterprise system and website	967,059	726,181	240,878
Pianos	188,568	134,236	54,332
Office leasehold improvements	241,418	120,718	120,700
	\$ 2,065,544	\$ 1,616,383	\$ 449,161

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
	\$ 2,054,540	\$ 1,510,106	\$ 544,434

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, 2023

4. Deferred contributions and revenue:

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, 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
Contributions	88,000	101,000	189,000
Amounts recognized to revenue	(110,658)	(218,994)	(329,652)
Balance, December 31, 2023	\$ 201,603	\$ 59,195	\$ 260,798

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 2023, the Society transferred user fees totaling \$82,816 (2022 - \$54,854) to the McPherson Playhouse Capital Fund and \$261,025 (2022 - \$176,416) 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 2023, the Society transferred \$5,909 (2022 - \$85,464) from the McPherson Playhouse Reserve Fund to the McPherson Playhouse Operating Fund and \$354,862 (2022 - \$301,719) from the Royal Theatre Operating Fund to the Royal Theatre Reserve Fund.

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2023

6. Net change in non-cash working capital:

	2023	2022
Accounts receivable	\$ 326	\$ 116,712
Due from Capital Regional District	45,366	(2,215)
Inventory	538	(3,413)
Prepaid expenses	39,313	(23,011)
Accounts payable and accrued liabilities	387,316	(42,398)
Deferred revenue	-	(16,035)
Deferred ticket sales	(688,775)	2,239,014
	<u>\$ (215,916)</u>	<u>\$ 2,268,654</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 not changed from 2022.

8. Pension plan:

The Society and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusted 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, 2022, the Plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 35 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 ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2023

8. Pension plan (continued):

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 \$149,099 (2022 - \$141,216) for employer contributions to the Plan in fiscal 2023.

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, 2023, the Society paid total remuneration of nil (2022 - nil) to directors. The Society paid \$965,867 to 10 employees (2022 - \$931,659 to 10 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 2023 or 2022.

10. Commitments:

The Society is committed to an operating lease agreement for office premises from April 2019 to March 2024. The Society renewed the lease in January 2024 for a term of two years from April 2024 to March 2026, with an option to renew for a further term of five years. Future minimum lease payments of the current and renewed lease agreement are as follows:

2024	\$ 51,274
2025	52,206
2026	13,052

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Notes to Financial Statements

Year ended December 31, 2023

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:

	2023	2022
Tourism and Hospitality Recovery Program (THRP) Wage Subsidy	\$ -	\$ 234,612
Tourism and Hospitality Recovery Program (THRP) Rent Subsidy	-	13,682
	\$ -	\$ 248,294

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:

	2022 McPherson Playhouse		2022 Royal Theatre		2022
	Reserve Fund	Capital Fund	Reserve Fund	Capital Fund	Capital Asset Fund
Revenue:					
Deferred contributions (note 4)	\$ -	\$ 128,591	\$ -	\$ 46,260	\$ -
Deferred revenue	-	-	-	16,035	-
Interest income	3,485	1,148	10,066	41,023	-
	3,485	129,739	10,066	103,318	-
Expenses:					
Amortization of capital assets	-	-	-	-	(112,580)
Building and equipment:					
Owner (note 4) and externally funded	-	(128,591)	-	(62,295)	-
Society funded	-	(386)	-	(2,480)	-
	-	(128,977)	-	(64,775)	(112,580)
Excess (deficiency) of revenue over expenses	3,485	762	10,066	38,543	(112,580)
Fund balances, beginning of year	195,119	74,524	563,782	2,348,075	631,775
Funding capital improvements	-	(12,175)	-	(13,064)	25,239
Transfer of user fees to capital funds (note 5)	-	54,854	-	176,416	-
Transfer of operating funds to reserve fund (note 5)	(85,464)	-	301,719	-	-
Fund balances, end of year	\$ 113,140	\$ 117,965	\$ 875,567	\$ 2,549,970	\$ 544,434

THE ROYAL AND MCPHERSON THEATRES SOCIETY

Schedule of Operating Fund Revenue and Expenses

Year ended December 31, 2023, with comparative information for 2022

	McPherson Playhouse Operating Fund	Royal Theatre Operating Fund	Total 2023	McPherson Playhouse Operating Fund	Royal Theatre Operating Fund	Total 2022
Revenue:						
Production recoveries	\$ 450,954	\$ 1,175,550	\$ 1,626,504	\$ 274,820	\$ 832,795	\$ 1,107,615
Grants from owners	350,000	100,000	450,000	350,000	100,000	450,000
Box office charges	679,049	679,049	1,358,098	410,190	410,190	820,380
Rental income	173,845	587,229	761,074	109,160	501,945	611,105
User fee charges (note 5)	82,816	261,025	343,841	54,854	176,416	231,270
Concession sales	157,324	447,871	605,195	91,426	353,085	444,511
OnStage revenue	20,096	20,096	40,192	14,360	14,360	28,720
Interest income	63,398	63,398	126,796	23,025	23,025	46,050
Government COVID-19 subsidies (note 11)	-	-	-	124,147	124,147	248,294
Other	57,448	57,448	114,896	73,027	73,027	146,054
	2,034,930	3,391,666	5,426,596	1,525,009	2,608,990	4,133,999
Expenses:						
Administration:						
Salaries, contracts and benefits	616,033	616,033	1,232,066	464,603	464,603	929,206
Office	156,359	156,359	312,718	137,452	137,452	274,904
Professional fees	15,527	15,527	31,054	16,844	16,844	33,688
Conventions, conferences and travel	5,828	5,828	11,656	3,077	3,077	6,154
Administration and management fees	12,948	12,948	25,896	12,810	12,810	25,620
Bad debt expense (recovery)	-	-	-	-	(330)	(330)
Production expenses	417,393	920,371	1,337,764	295,495	678,120	973,615
Box office operations	308,936	308,936	617,872	279,238	279,238	558,476
Building operations	122,704	207,274	329,978	118,751	172,504	291,255
Building maintenance	165,718	251,859	417,577	140,951	166,469	307,420
Concession operations	104,515	244,432	348,947	60,172	169,738	229,910
OnStage expenses	30,792	30,792	61,584	24,860	24,860	49,720
Community services	1,270	5,420	6,690	1,366	5,470	6,836
	1,958,023	2,775,779	4,733,802	1,555,619	2,130,855	3,686,474
Excess of revenue over expenses	76,907	615,887	692,794	(30,610)	478,135	447,525
Transfer of user fees to capital funds (note 5)	(82,816)	(261,025)	(343,841)	(54,854)	(176,416)	(231,270)
Change in operating funds before transfer from operating reserve funds (note 5)	\$ (5,909)	\$ 354,862	\$ 348,953	\$ (85,464)	\$ 301,719	\$ 216,255

ROYAL & McPHERSON

FY 2023: ANNUAL REPORT

The Royal and McPherson Theatres Society manages the Royal Theatre and McPherson Playhouse on behalf of the civic owners and residents of the region, with the goal of nurturing a lively cultural centre for our community and delivering top-notch theatrical experiences with professional excellence.

VISION STATEMENT

Our community is enriched by sustainable theatres that bring people together to share in the wonder of performance experiences.



ROYAL THEATRE

Photo: Come From Away | Darren Stone, Times Colonist

MISSION STATEMENT

We connect artist and audience, and provide professional stewardship of valued heritage theatres.



MCPHERSON PLAYHOUSE

Photo: The Addams Family | Shawnigan Lake School



FY 2023

BOARD PRESIDENT REPORT

As I complete my term as a director and president of the Royal and McPherson Theatres Society, I'm delighted to report that 2023 was a very successful year. 2023 was the first full year of uninterrupted operations in our industry since 2019, and one of our most active years in recent memory. The RMTS employed twenty full-time and 208 casual staff members.

May of 2023 was the busiest month on record. 41,417 tickets were issued to forty-three performances, and 169 employees worked 10,245 hours. We hosted the largest show run in RMTS history with twenty performances of the hit Broadway musical *Come From Away*. We also sponsored and hosted a special gala for Pacific Opera Victoria's retiring Artistic Director Timothy Vernon.

2023 was also a year of significant planning initiatives. Last spring, board and full-time staff engaged in strategic planning, completing a Strategic Framework and Tactical Plan. This past fall full-time staff engaged in a Healthy Organization Pulse Check. This work will guide our society for the next several years. Last spring three staff members achieved a Professional Certificate in Asset Management Planning from the Institute of Public Works Engineering Australasia. This training lays the groundwork for transitioning to more proactive and long-term asset management planning, and better alignment with practices of the CRD and the theatres' municipal owners.

I would like to thank our funders: the Government of Canada through the Canada Arts and Culture Recovery Program for Professional Arts Presentation Organizations, the City of Victoria, District of Oak Bay, and the District of Saanich. Individuals also supported our community's performing arts and live entertainment through donations to our society.

We are also grateful for the sophisticated and professional work of the Capital Regional District staff, whose expertise and diligence support our efforts in countless ways. Thank you to all the artists, presenters, and audiences who gathered at the theatres to share their enthusiasm and passion for live arts and entertainment.

On behalf of the Society, I thank Tom Burley who has completed his term on the board, providing sound and sage advice, in his thoughtful, well considered manner over the last six years. I would also like to thank Ian Alexander for his service. I welcome Valla Tinney and Catherine Arber who joined the board this past year. I am grateful to my fellow board members whose many volunteer hours provide for the responsible governance and long-term sustainability of the Society and the theatres.

Finally, I would like to express my gratitude to RMTS staff whose effective operations, strong financial stewardship, and loving maintenance of two cherished historic theatres continue to bring people together to share in the wonder of unforgettable live performances.

The last six years have been a genuine highlight for me professionally and culturally, and I am so grateful for having had the opportunity to learn from, and work with, so many talented and dedicated professionals.



Christopher Devlin
Board President



EXECUTIVE DIRECTOR REPORT

2023 was a very active year for our efforts offstage.

In April we began modernizing the CRD bylaws for the two theatres. Civic-owner funding has been frozen for twenty-five years, eroding support for community access. Following the efforts of senior CRD staff and the support of the RMTS Advisory Committee, two amending bylaws have been approved by the CRD board. Saanich Council has approved the amending bylaw for the Royal Theatre Service, and we anticipate engaging soon with the councils of Oak Bay and Victoria to approve these game-changing bylaws.

Last summer at both theatres we installed new HVAC capacity for key electronic equipment, replaced ice machines, and installed touchless faucets. We upgraded production equipment including stage monitor loudspeakers, stage LED lights, and new microphones. At the Royal Theatre we installed a sophisticated video projector and completed a large multi-year project to upgrade the audience chamber's HVAC system for reliable patron comfort. We also commissioned a firm to inspect, engineer, and oversee the restoration of safe access to the theatres' roofs. Employees and contractors can once again access each theatre roof safely.

Last summer I led negotiations with the Victoria Symphony and the University of Victoria's Farquhar Auditorium. The Victoria Symphony united ticketing for two venues onto one platform, the Farquhar retained a key client, and the RMTS retained key revenue-generating scheduling flexibility. This agreement is a testament to what organizations in the performing arts can achieve through mutual-interest collaboration.

This past fall the RMTS engaged in collective bargaining with IATSE local 168. It was challenging to reach an agreement with high inflation pressuring employees and clients. All persisted, reaching a two-year agreement.

Three years ago I began pursuing the first-ever service agreement between the RMTS and the CRD for the operation of the McPherson Playhouse. This past December, Christopher Devlin and I signed this new service agreement, and a renewed service agreement for the Royal Theatre. Both agreements will provide clarity and stability for the next four years.

This year we said goodbye to Front of House Manager Jackie Adamthwaite, External Relations Specialist Ainslee Jessiman, and long-serving Technical Director Blair Morris. We also welcomed new Front of House Manager Christine Richardson. At the CRD, our long-serving partner in capital projects Andy Liu has retired, succeeded by Chaz Whipp.

I'd like to thank my many colleagues who regularly go the extra mile. This is the true magic of the RMTS – the many hours of extra behind the scenes work that provide excellent service in connecting artists and audiences, and providing professional stewardship of valued heritage theatres. Finally, I am grateful for the steadfast contributions of two departing board members. Vice President Tom Burley's ethically-grounded reasoning and carefully-considered insights have served as the board's keel – moderating outcomes during stormy weather. President Christopher Devlin has tirelessly applied his strategic, tactical and relationship skills to lead the board through countless decisions, and to prepare a renewed board to provide sound governance for the Society in the years to come.



Franz Lehrbass
Executive Director

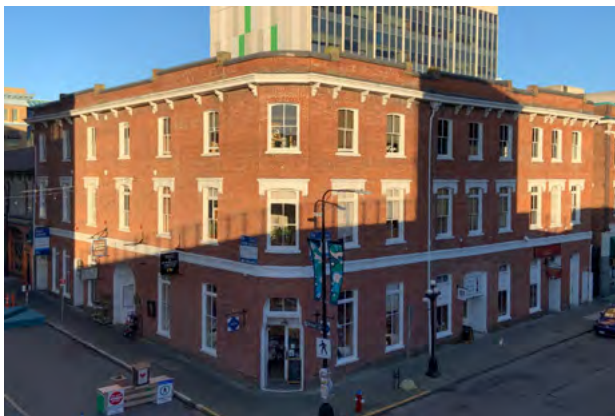


WELCOME TO THE THEATRES

The Royal and McPherson Theatres Society respectfully acknowledges that the McPherson Playhouse and the Royal Theatre are located on the traditional territories of the Lekwungen peoples, now known as the Songhees and Esquimalt Nations.



ROYAL THEATRE



ADMINISTRATION OFFICE



MCPHERSON PLAYHOUSE

THE PEOPLE, THE PLACE, THE EXPERIENCE

For more than four decades, the Royal and McPherson Theatres Society (RMTS) has overseen the theatres on behalf of the civic owners, benefiting the region's citizens, visitors, and community. The RMTS manages all theatre operations for the Royal Theatre and McPherson Playhouse, including administration, production, box office, front of house, and historic building maintenance, to support 75 diverse companies that use the theatres each year, from large touring commercial shows to local arts, cultural, and entertainment groups. In 2023, the RMTS staff served over 187,000 patrons, setting the stage for an exceptional customer service experience, from ticket purchase through to the final curtain.

The RMTS offers the care and expertise needed to manage and preserve the renowned Royal Theatre and McPherson Playhouse. Both over a century old, the theatres stand as the primary performing arts venues and significantly enhance the cultural vibrancy of the community. We take pride in hosting a wide variety of esteemed and cherished performances on the stages of the Royal Theatre and McPherson Playhouse.

ROYAL AND MCPHERSON THEATRES SOCIETY STAFF

The RMTS is comprised of a team of experienced, knowledgeable, and dedicated arts professionals who manage all aspects of the Royal Theatre and McPherson Playhouse. Our staff take pride in cultivating a vibrant cultural hub for our community.

The RMTS works closely with the International Alliance of Theatrical Stage Employees & Moving Picture Technicians, Artists and Allied Crafts (IATSE) Local 168, who represent all RMTS employees outside of the Administration Office.

In 2023, the RMTS employed 208 casual and 20 full-time professional staff members.

FULL-TIME STAFF MEMBERS

Jackie Adamthwaite *Front of House Manager*

Karen Ainey *Manager of Information and Digital Technologies*

Warren Busby *Assistant Technical Director*

Derek Cooper *Box Office Administrator*

Jamila Douhaibi *Communication and Administration Specialist*

Nancy Downer *Finance Manager*

Sheelagh Drever *Payroll, Human Resources*

Tom Heemskerk *Assistant Technical Director*

Kristen Iversen *Assistant Front of House Manager*

Ainslee Jessiman *External Relations Specialist*

Brian Johnson *Custodian*

Franz Lehrbass *Executive Director*

Anthony Le May *Accountant*

Darcy Lipsey *Digital Content and Client Settlements*

Blair Morris *Technical Director*

Mandy Niddrie *Manager of Client Services*

Melissa O'Shea *Box Office Manager*

Daniel Pedlow *Assistant Technical Director*

Christine Richardson *Front of House Manager*

Cameron Stewart *Assistant Technical Director*

Kathleen Stewart *Custodial Supervisor*

Vincent Swales *Custodian*

TOTAL EMPLOYMENT INCOME:

2020	2021	2022	2023
\$1,537,000	\$1,206,000	\$2,293,000	\$2,634,000

BOARD OF DIRECTORS

The RMTS is governed by a volunteer Board of Directors consisting of three Municipal Councillors, three to seven Elected Directors and three to five CRD Appointed Directors. The Board works to maintain, preserve, and further develop the Royal Theatre and McPherson Playhouse by providing governance and management of the organization's resources.

2023 BOARD OF DIRECTORS

Christopher Devlin, *President*

Tom Burley, *Vice President*

Marcus Handman, *Treasurer*

Ian Alexander, *Secretary*

Heather Burns, *Member at Large*

Catherine Arber

David Bouchard

Councillor Hazel Braithwaite

Councillor Matt Dell

Marley Gibbons

Iain Hooey

Nathan Lampard

Jenny McLeod

Marilyn Palmer

Councillor Teale Phelps-Bondaroff

Sarah Reid

Judy Scott

Valla Tinney

DID YOU KNOW?

- The Royal & McPherson Theatres Society, previously known as the McPherson Foundation, has been the steward of the Royal Theatre and McPherson Playhouse on behalf of their civic owners and the citizens of the region for over 46 years.
- During regular operations, the Society facilitates the use of approximately 75 groups per year and over 187,000 patrons annually.
- We are in the business of bringing people together at the historic Royal Theatre and McPherson Playhouse. These venues have served the community for over 100 years, providing a home for the Capital Region to gather and experience unforgettable local and touring arts and entertainment.

OPERATIONAL HIGHLIGHTS

In 2023, several noteworthy events made it a standout year as we hosted over 187,000 patrons across 218 performances. Additionally, the RMTS staff successfully managed the largest show run in the theatre's history.

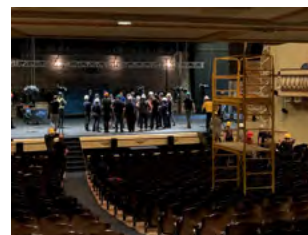
THE MONTH OF MAY BREAKS RECORDS!

In May 2023, the staff of the RMTS accomplished the management of the most extensive show run in the theatres history, which included two tech days and 20 performances of the Broadway show *Come From Away* at the Royal Theatre.

This record-breaking Broadway run, in addition to numerous other shows at the Royal Theatre and McPherson Playhouse, made May 2023 the busiest month on record. A total of 41,417 tickets were issued for 43 performances. To support this achievement, 169 employees collectively worked 10,245 hours, averaging 330 hours per day during the month of May.



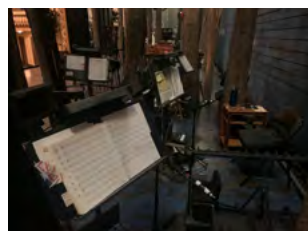
CFA TECH DAY



CFA STAGE CREW



CFA SIGNAGE BACKSTAGE



CFA STAGE SET-UP



CFA AUDIENCES



CFA FINAL PERFORMANCE

HIGHLIGHTS OFF THE STAGES

- The COVID-19 pandemic did not impact performances and operations during the year, making it the first full year of uninterrupted operations in our industry since 2019.
- Union negotiations during the year for the RMTS/IATSE collective agreement (completed in January 2024).
- Completed a Strategic Framework and Tactical Plan with board members and full-time staff.
- Completed a Healthy Organization Pulse Check with full-time staff.
- The RMTS continues to grow its capacity to maintain and renew the civic assets of the Royal Theatre and the McPherson Playhouse. Through the Institute of Public Works Engineering Australasia, three RMTS staff members earned the Professional Certificate in Asset Management Planning.

ROYAL THEATRE



Since 1913, the Royal Theatre, with its elegant 1416-seat capacity, has been a prominent feature of the Capital Region's skyline, serving as the largest and most prestigious venue for performing arts on Vancouver Island. Retaining its original Rococo/Renaissance Revival style decor, the theatre seamlessly blends 19th-century architecture with 21st-century technology. This unique fusion allows for a wide range of artistic and entertainment events, from Broadway tours to drag shows, dance performances to comedy acts, opera to jazz concerts, and symphony orchestras to rock shows.

The Royal Theatre attained national historic significance in 1987 and was formally recognized as a National Historic Site of Canada on May 12, 1988. In 1990, the Historic Sites and Monuments Board of Canada presented the Royal Theatre with a commemorative plaque.

ROYAL THEATRE	2020	2021	2022	2023
Total Box Office Ticket Sales	\$1,614,912	\$826,586	\$4,824,722	\$8,575,495
Total Tickets Issued	30,160	22,029	96,293	142,106
Total Ticketed Performances	27	19	112	131

OPERATING HIGHLIGHTS

ROYAL THEATRE: 131 PERFORMANCES

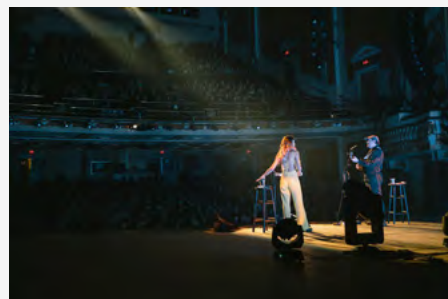
299 Queen St West Film, Amadeus, Amanda Marshall, An Evening with Chris Botti, Andy Shauf, BADBADNOTGOOD, Ballet Edmonton, Being Robert Schumann Spring, BodyTraffic, Boney M, Bonnie Raitt, Bruce Cockburn, Burton Cummings, Canada's Best Karate, Chris de Burgh, Come From Away, Così fan tutte, Current Swell, Dance Theatre of Harlem, Daniel Lapp's 20th Anniversary, Danny Bhoj, Dansko Studios, Dara O Briain, Die Walküre, Dirty Dancing in Concert, Filipe DeAndrade, Gerry Dee, Gibney Company, Half Moon Run, Harry Potter & Literary Thrill, It's Just Drag, Jason Isbell, Jens Lindemann-Christmas Pops, Jinkx Monsoon, Joe Gatto, Jon and Roy Holiday Special, July Talk, Jurassic Park in Concert, Just for Laughs Comedy Tour, Ken Lavigne, Kluxen & Kahane, Kluxen-Pictures at Exhibition, Lewis Black, Malpaso Dance Company, Maureen Beck, Menopause the Musical 2, Movies and the Masters, Nat King Cole Songbook, New Year's Day Celebration, Nurse Blake, O Christmas Tea, Ocie Elliott, Peter Pan, PIGS: Canada's Pink Floyd, Protégé Dance Project, Queen - It's A Kinda of Magic, Raffi, Ryan Adams, Salvation Army Toy Drive, Shostakovich Symphony No 9, Sin City Illusions, Snarky Puppy, Snowed In Comedy Tour, Star Trek, Star Wars & Beyond, The Beaches, The Birds, The Doo Wop Project, The Gift of the Nutcracker, The Sheepdogs, The Tenors, Tina Simply the Best, Ukrainian Shumka Nutcracker.



AMANDA MARSHALL
PHOTO: VICTORIA MUSIC SCENE



KEN LAVIGNE CHRISTMAS
PHOTO: VICTORIA SYMPHONY



OCIE ELLIOTT
PHOTO: MACKENZIE DUNCAN



BRUCE COCKBURN
PHOTO: ROB PORTER, RMS MEDIA



THE SHEEPDOGS
PHOTO: RMS MEDIA



PHOTO: BALLET VICTORIA



THE BEACHES
PHOTO: VICTORIA MUSIC SCENE

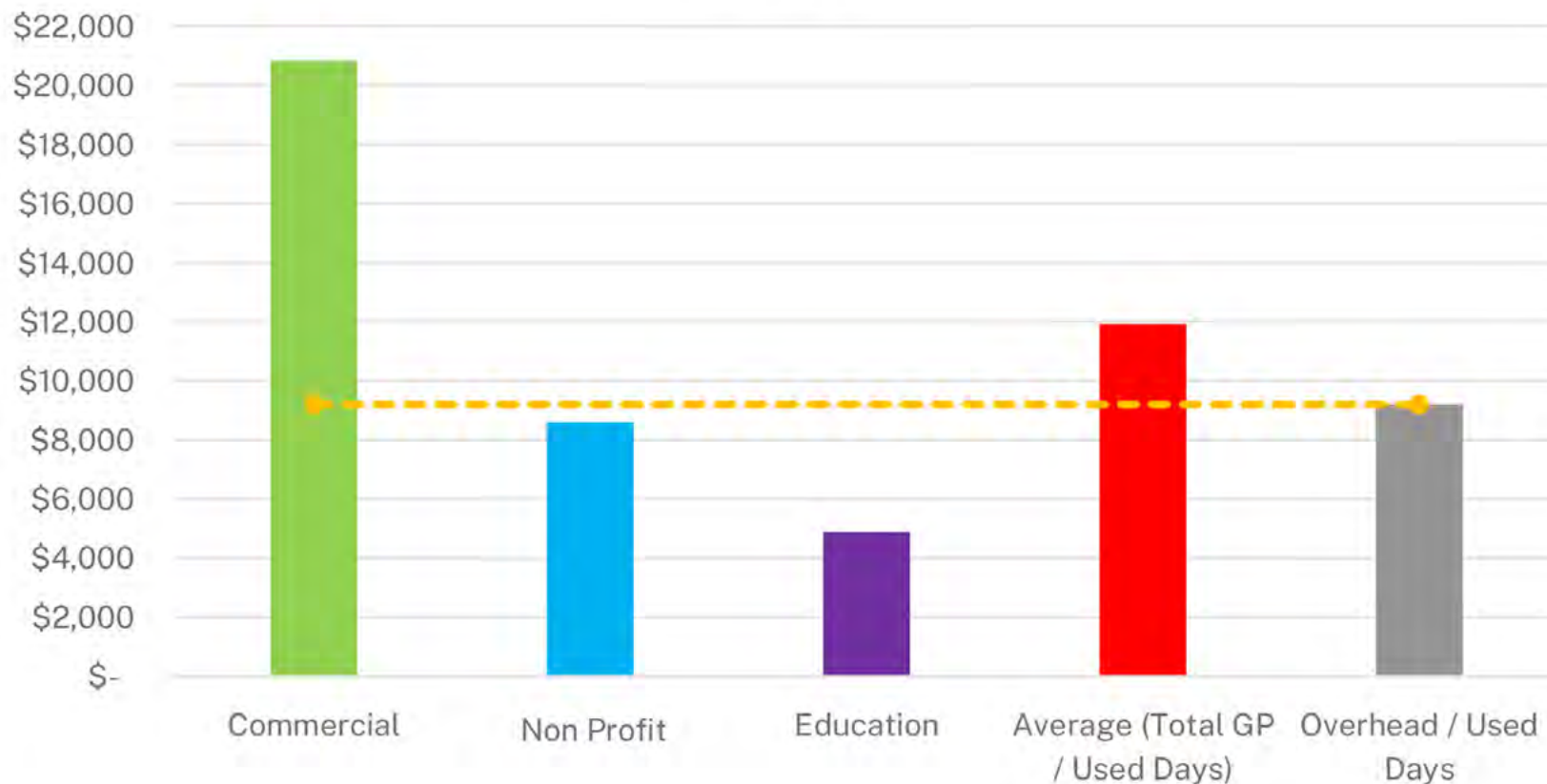


SALVATION ARMY TOY DRIVE
PHOTO: NADEN BAND

GROSS PROFIT PER DAY USED

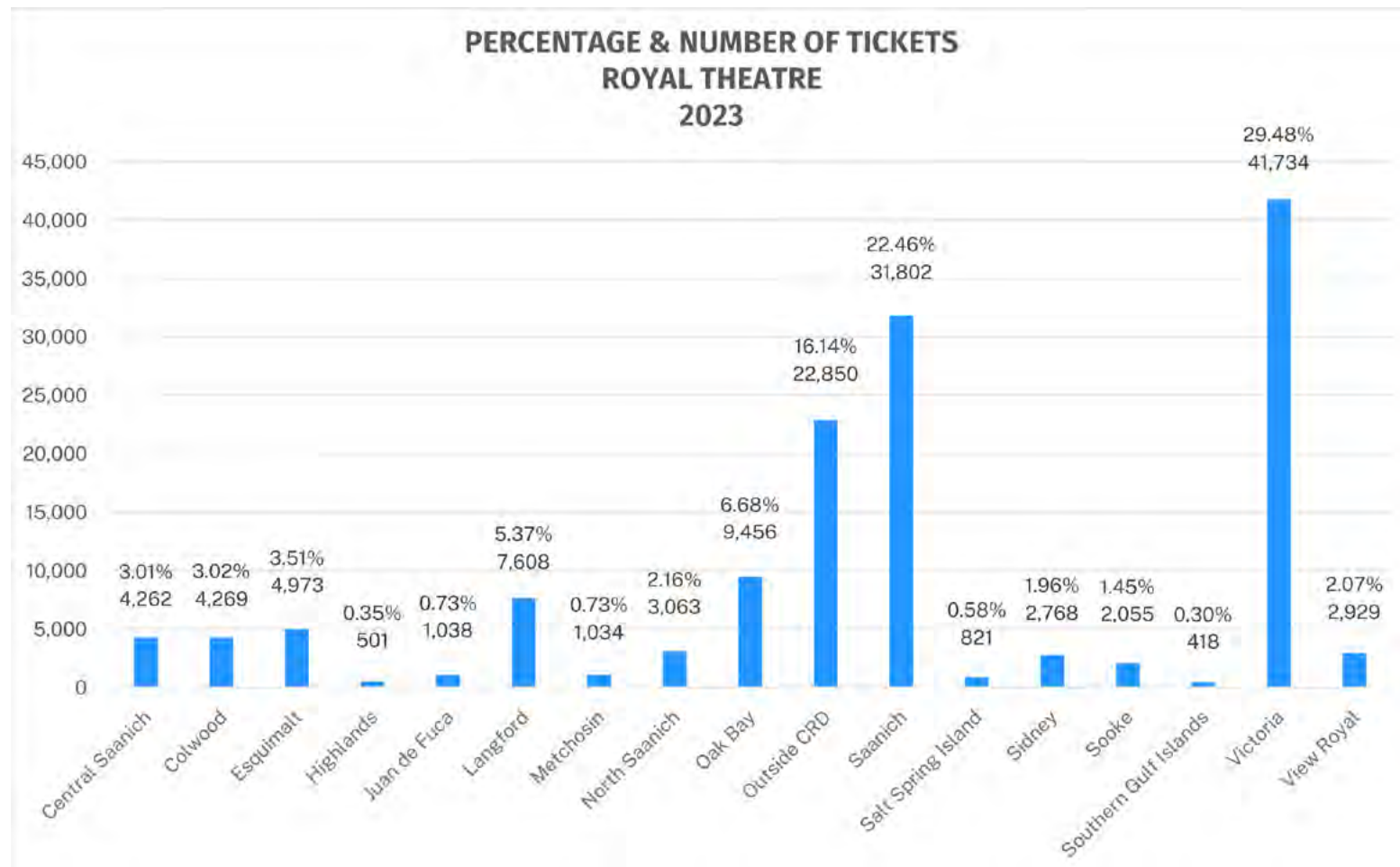
ROYAL THEATRE:

GROSS PROFIT PER DAY USED ROYAL THEATRE 2023



ATTENDANCE BY MUNICIPALITY

ROYAL THEATRE:



NATIONAL GEOGRAPHIC LIVE AT THE ROYAL THEATRE

Our Royal OnStage National Geographic Live speaker series showcased top explorers renowned for their captivating storytelling, visually striking imagery, and engaging videos that have captivated audiences of all generations since 2017. This exclusive series provided a close and personal encounter, sharing tales of conservation, exploration, and adventure with explorers, photographers, filmmakers, and scientists. In 2023, this inspirational series included two fascinating presentations.

MAUREEN BECK

Improbable Ascent

Maureen Beck loves to prove people wrong. Born with one hand, she tried rock climbing for the first time after a camp counselor told her she could skip it. Her love of the sport was instantaneous, but there was no guide for climbing with one hand. Unfazed, she decided to figure it out for herself through trial and error — one of her early adaptive climbing innovations even involved taping a metal ladle to her arm. Before long she was leading a crew of passionate adaptive climbers around the world, forging a path for a new generation.



FILIPE DEANDRADE

Untamed

Raised in poverty and surrounded by addiction and abuse, Filipe DeAndrade felt voiceless. He related to animals, because they too were voiceless, and he fell in love with photography as a way to tell their stories. Now the star of Nat Geo's digital series Untamed works to save the animals that saved him. DeAndrade spoke about finding your passion in life and living it with intent.

Along the way, he brought us face to face with lions, sharks, snakes, jaguars, jumping spiders, whales, and one of the rarest animals in the world — a hawk moth caterpillar that resembles a venomous snake.



THANK YOU TO OUR NATIONAL GEOGRAPHIC LIVE 2023 SEASON SPONSORS



MCPHERSON PLAYHOUSE



Situated in the heart of Old Town Victoria, the McPherson Playhouse has served as the hub for intimate theatre in Victoria since it opened in 1914 as part of the Pantages theatre chain spread across North America. Transitioning from its vaudevillian origins, the McPherson Playhouse accommodates a range of professional, community, and amateur events throughout the year.

With 772 seats, the theatre remains one of the best-preserved and most exquisite examples of its era still existing in Canada today.

On October 25, 1995, the McPherson Playhouse was granted a heritage designation.

MCPHERSON PLAYHOUSE

	2020	2021	2022	2023
Total Box Office Ticket Sales	\$167,016	\$186,984	\$1,092,288	\$1,822,299
Total Tickets Issued	5,414	4,882	30,959	45,844
Total Ticketed Performances	11	9	63	87

MCPHERSON PLAYHOUSE: 87 PERFORMANCES

Abba Revisited, ABRA Cadabra, Alan Carr, April Wine Live!, Australian Bee Gees Show, Brett Kissel, Carmanah, Completely Creedence, Dance Unlimited Recital, Darcy & Jer, Dean Brody, Disney Descendants, Elevate Dance Centre, Frozen in Time, Glass Tiger, Herb Alpert, Holly Jolly Christmas, Hotel California, Investors Group, Jeremy Dutcher, Joanne McNally, Joseph and the Amazing Technicolor Dreamcoat, Laila Biali, Led Zepagain, Legends in Victoria, Matt Andersen, Michael Kaeshammer, Molly Johnson, Noah Reid, Out Innerspace, Passion and Performance, Postmodern Jukebox, Prince Again, School of Rock, SMUS Fiddler on the Roof, Sona Jobarteh, Stevie and Friends, Take it to the Limit, The Addams Family, The Comic Strippers, The Country Divas, The Irish Rovers, The Manhattan Transfer, The Rocket Man, The Spongebob Musical, The Wizard of Oz, Timothy Vernon Concert, Tom Cochrane, Victoria Academy of Ballet, Walk Right Back, Walter Trout, Yellowpoint Christmas Spectacular.



CARMANAH
PHOTO: DARREN HO MEDIA



WIZARD OF OZ
PHOTO: VOS MUSICAL THEATRE



PHOTO: NOAH REID



PHOTO: YELLOWPOINT CHRISTMAS
SPECTACULAR



JOSEPH & THE AMAZING TECHNICOLOR DREAMCOAT
PHOTO: CANADIAN COLLEGE OF PERFORMING ARTS

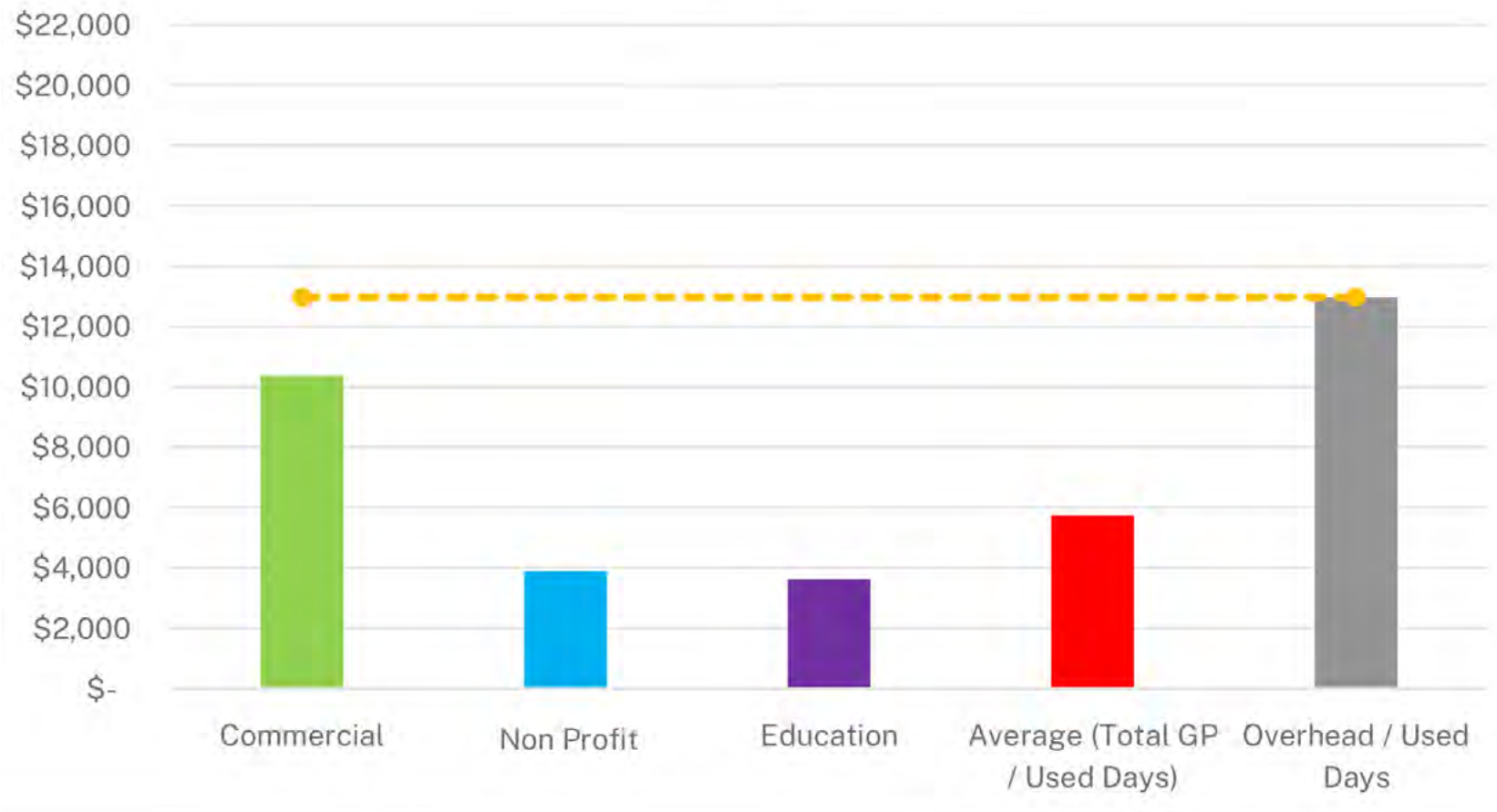


YEAR END RECITAL
PHOTO: VICTORIA ACADEMY OF BALLET

GROSS PROFIT PER DAY USED

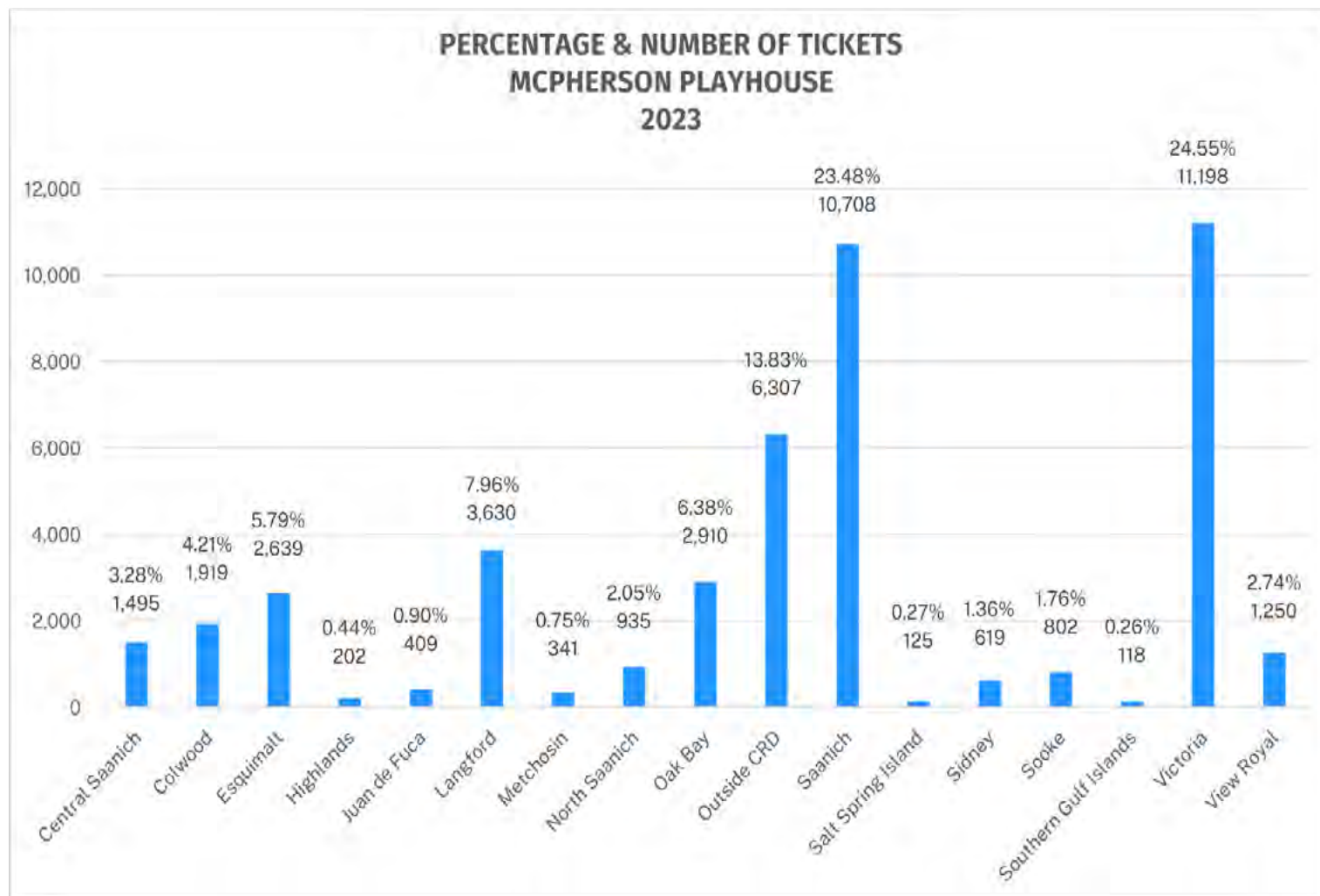
MCPHERSON PLAYHOUSE:

GROSS PROFIT PER DAY USED MCPHERSON PLAYHOUSE 2023



ATTENDANCE BY MUNICIPALITY

MCPHERSON PLAYHOUSE:



STRATEGIC PLANNING

Throughout 2023, the full-time staff and the Board of Directors actively engaged in the process of formulating a Strategic Framework and Tactical Plan.

STRATEGIC FRAMEWORK

VISION

Our community is enriched by sustainable theatres that bring people together to share in the wonder of performance experience.

MISSION

We connect artists and audiences, and provide professional stewardship of values heritage theatres.

VALUES

The People.
The Place.
The Experience.

GOAL 1 COHESIVE TEAM

STRATEGIC PRIORITY 1:
We must prioritize people with a safe and supportive environment.

STRATEGIC PRIORITY 2:
We must build trust to instill clarity, connection and confidence.

GOAL 2 STRONG COMMUNITY

STRATEGIC PRIORITY 3:
We must proactively strengthen relationships to achieve mutual goals in the cultural life of our community.

STRATEGIC PRIORITY 4:
We must engage with partners to further reconciliation, inclusion and accessibility.

GOAL 3 EFFECTIVE FUNDING

STRATEGIC PRIORITY 5:
We must develop a more sustainable, adaptable, diversified funding model.

STRATEGIC PRIORITY 6:
We must work with partners to build a more compelling case for support.

GOAL 4 FLOURISHING VENUES

STRATEGIC PRIORITY 7:
We must strive to maintain and improve our heritage buildings to meet evolving needs, being conscious of environmental sustainability.

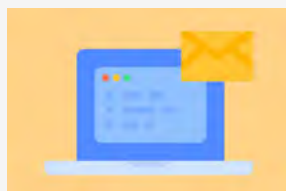
STRATEGIC PRIORITY 8:
We must take the lead in planning and implementing major capital projects, and seeking all resources to fund them.

A YEAR OF PLANNING FUTURE TECHNOLOGY UPGRADES

The Box Office and Technology departments are gearing up for a major upgrade to Tessitura, which is the software used to manage ticketing, fundraising, customer relationship management and marketing. This will be the largest update the software has seen in a decade and offers a wealth of new features, enhancements, and improvements to the user experience, including:

***Digital First Development Focus *Infrastructure Improvements *Modernized User Interface *Accessibility**

SUCCESSFULLY MANAGING CUSTOMER EXPECTATIONS THROUGH COMMUNICATION TECHNOLOGY



Through our RMTS OnStage E-News, subscribers get a monthly event listing for shows at the Royal Theatre, McPherson Playhouse, and other venues in town. Our 18,000+ subscribers also enjoy exclusive presale access and special promotions, keeping them engaged with Victoria's arts and entertainment scene!



Through our social media platforms, we keep our followers informed about show announcements, ticket availability, and seat releases. Our social media team crafts engaging posts such as Fun Facts, Tech Tuesdays, Throwback Thursdays, ticket giveaways, blog features, and a variety of other content to ensure continuous interaction with our audience.



Social media campaigns kick off as shows go on sale through our Box Office, drawing in enthusiastic audiences who quickly buy tickets. We leverage our high-volume sales technology to promptly respond and facilitate fair ticket purchasing opportunities for all buyers. Moreover, our virtual waiting room helps us keep waiting customers informed with live updates, managing their expectations effectively. This service is highly valued by customers, as waiting for hours only to reach a sold-out event can be frustrating for our eager audiences.

CAPITAL PROJECTS

CAPITAL FUNDS:

Capital project funds allocated for the upkeep and enhancement of the Royal Theatre and McPherson Playhouse are restricted from being used for operational expenses. These funds are managed by the Capital Regional District. Additionally, the RMTS supports capital projects for the theatres by supplementing them with revenue earned.

ROYAL THEATRE:

- Completed HVAC replacement for the audience chamber.
- Replaced stage monitoring speaker system.
- New 4K projector with assorted lenses for scenic projection and presentations.
- Purchased an assortment of new versatile microphones.
- Replaced stage lighting fixtures with LED and added additional moving light fixtures.

MCPHERSON PLAYHOUSE:

- Replaced stage monitoring speaker system.
- Heat pump installed for temperature control of equipment racks.
- Replaced stage lighting fixtures with LED and added additional stage moving light fixtures.
- Added touchless faucets.

REPLACED STAGE MONITOR SPEAKER SYSTEMS

In 2023, a complete replacement of the stage monitor speaker systems at the Royal Theatre and McPherson Playhouse were completed. The existing equipment had been in service for over 20 years, far surpassing its expected lifespan.

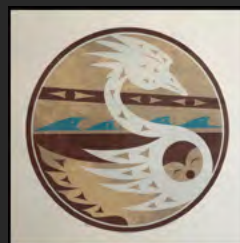
Extensive demos were conducted by multiple manufacturers with the contract ultimately being awarded to d&b audiotechnik of Germany. Over several months the system was installed and commissioned by our Assistant Technical Director, Head of Audio. The theatres now benefit from state-of-the-art equipment that will last for decades to come.



Throughout the year, the Royal and McPherson Theatres Society strives to find opportunities to collaborate with local organizations and give back to the community that so graciously supports us.

GALLERY AT THE MAC

The Gallery at the Mac once again filled the mezzanine lobby with creativity, showcasing the talents of local visual artists, while delighting audiences who attended performances at the McPherson Playhouse. Exhibits in 2023 included Shawnigan Lake School, St. Michaels University School, and in partnership with the Victoria Arts Council, Salish Weave Collection. Salish Weave is a large private collection of contemporary Coast Salish art that weaves together the distinctive art form, designs, and style of established and emerging artists.



RMTS COMMUNITY OPPORTUNITIES PROGRAM

The Community Opportunities Program gives local non-profit and charitable organizations the opportunity to use the theatres for fundraising efforts. The RMTS supports their efforts by providing use of the theatres, rent free. In 2023, the theatres welcomed Pacific Opera Victoria's Timothy Vernon Celebration and the Salvation Army with the Naden Band of the Royal Canadian Navy for their annual holiday toy drive.

FUNDRAISER TICKET DONATIONS

In 2023, the RMTS facilitated ticket donations to the following 24 community event fundraising efforts:

- Kiwanis Club
- Deep Cove School
- Mt Doug Rams
- Oak Bay Beach Hotel
- The Chamber
- Children's Health Foundation
- Strawberry Vale Co-Op Preschool
- Greater Victoria Down Syndrome Society
- Pender Lions
- Victoria High School Musical Theatre
- Victoria Hospitals Foundation
- Ecostar Awards
- Cops for Cancer
- Island Kids Cancer Association
- Canadian College of Performing Arts
- St. Andrews Presbyterian Church
- Island Prostate Centre
- Victoria Brain Injury Society
- Northridge Elementary PAC
- Selkirk Montessori School
- Cordova Bay Elementary PAC
- Crohns and Colitis Canada
- Reynolds Secondary Musical Theatre
- University of Victoria United Way Campaign

LOCAL PRESENTERS

Proudly supporting local organizations, the Royal and McPherson Theatres Society facilitates and prioritizes the use of the Royal Theatre and McPherson Playhouse for the following non-profit groups. Please use the logo links below to learn more about each of these organizations and how they enrich the cultural life of the community.



Our business is to bring people together, connecting artists and audiences to share the wonder of live performance!

THANK YOU FOR THE SUPPORT

The symbiotic relationship among theatres, clients, performers, and audiences underscores the significance of supporting local theatres, thereby nurturing the interconnected network of arts, culture, and entertainment within the community. The RMTS expresses gratitude for the unwavering support extended by the community in 2023, enabling us to take care of these cherished heritage theatres for future generations.

WE GRATEFULLY ACKNOWLEDGE THE CONTINUED SUPPORT FROM OUR MUNICIPAL FUNDING PARTNERS

The Royal Theatre receives a \$100,000 operating grant contributed by Oak Bay, Saanich and Victoria.

The McPherson Playhouse receives a \$350,000 operating grant from the City of Victoria.

RECOVERY FUNDING



Thank you to the Government of Canada, Department of Canadian Heritage, for an operation grant in the amount of \$50,000 and administered through the Arts and Cultural Recovery Program for Professional Arts Presentation Organizations.

INDIVIDUAL DONORS

Thank you to the individual donors for all your support as we recovered and rebuilt from the devastating impacts of the pandemic. Every dollar donated ensured the day-to-day operations and maintenance of these loved local theatres continued, enabling a vibrant future of enriching experiences and lasting memories at the theatres for generations to come.

TICKET SPONSOR



Thank you to our Exclusive Television and Radio Media Sponsors, Bell Media through CTV Vancouver Island, CFAX 1070 and 107.3 Virgin Radio for all their support of live events in our community.

THANK YOU:

The Royal and McPherson Theatres Society extends a thank you to the City of Victoria for providing a permissive tax exemption for the McPherson Playhouse.

ROYAL & McPHERSON

**ROYAL & MCPHERSON THEATRES SOCIETY
2023 ANNUAL REPORT**

MCPHERSON PLAYHOUSE

3 Centennial Square
Victoria, BC V8W 1P5

ADMINISTRATION OFFICE

#302-1005 Broad Street
Victoria, BC V8W 2A1
250.361.0800
Box Office: 250.386.6121

ROYAL THEATRE

805 Broughton Street
Victoria, BC V8W 1E5

www.rmts.bc.ca

LET'S GET SOCIAL!



FY 2023

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Royal Theatre

ROYAL AND MCPHERSON THEATRE SERVICE COMMISSION REVIEW

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:

Greater of \$580,000 or \$0.00590 per \$1000 of net taxable value of land and improvements.

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:

[illegible]

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

Service No.	1.290 Royal Theatre	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$112,000	\$1,058,000	\$1,043,000	\$0	\$0	\$0	\$2,101,000
Equipment	\$0	\$345,000	\$55,000	\$0	\$16,500	\$0	\$416,500
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
	\$112,000	\$1,403,000	\$1,098,000	\$0	\$16,500	\$0	\$2,517,500

SOURCE OF FUNDS

Capital Funds on Hand	\$112,000	\$112,000	\$0	\$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	\$380,000	\$0	\$0	\$0	\$380,000
Donations / Third Party Funding	\$0	\$375,000	\$380,000	\$0	\$0	\$0	\$755,000
Reserve Fund	\$0	\$916,000	\$338,000	\$0	\$16,500	\$0	\$1,270,500
	\$112,000	\$1,403,000	\$1,098,000	\$0	\$16,500	\$0	\$2,517,500

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.290

Service Name:

Royal Theatre

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	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		375,000	93,000				\$ 468,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other		375,000					\$ 375,000
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					\$ 112,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights	\$ 700,000	B	Other	→		280,000				\$ 280,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant	→		280,000				\$ 280,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res	→		140,000				\$ 140,000
24-04	Renewal	Wardrobe Department Upgrade	Upgrade wardrobe department	\$ 83,000	B	Res							\$ -
24-05	Renewal	Restore Stage Surface	Deep restoration and refinish of stage surface	\$ 59,000	B	Res	→	59,000					\$ 59,000
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	\$ 250,000	B	Other	→		100,000				\$ 100,000
25-01	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant	→		100,000				\$ 100,000
25-01	Replacement	Replace Seats and Aisle Lights in Balcony	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 batteries	\$ 15,000	E	Res		15,000					\$ 15,000
25-03	Replacement	Replace Automated Lighting Fixtures	Replace lighting fixtures with new supported system with energy efficient LED technology	\$ 135,000	E	Res		135,000					\$ 135,000
25-04	Replacement	Replace Security Camera System	Replace aging security camera system	\$ 32,000	E	Res		32,000					\$ 32,000
25-05	Replacement	Replace Main Electrical Panel	Replace 22 year old water damaged main electrical panel	\$ 130,000	E	Res		130,000					\$ 130,000
25-06	Renewal	Add new storage in bar and concession	Add new storage in bar and concession for efficiency and security of inventory	\$ 12,000	B	Res		12,000					\$ 12,000
25-07	Replacement	Replace Green Room and Dressing Room Furniture	Replace chairs purchased in 2002 and reupholster modular couches	\$ 33,000	E	Res		33,000					\$ 33,000
25-08	Defer	Emergency Repairs	Unforeseen emergency repairs.	\$ 50,000	B	Res		50,000					\$ 50,000
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	\$ 4,053,500				\$ 1,403,000	\$ 1,098,000	\$ -	\$ 16,500	\$ -	\$ 2,517,500

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.

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.

Project Number 25-01 **Capital Project Title** Replace Seats and Aisle Lights in balcony **Capital Project Description** Replace 20 year old seats in balcony
Project Rationale Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.

Service: 1.290 Royal Theatre			
Project Number	25-02	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	25-03	Capital Project Title	Replace Automated Lighting Fixtures
Capital Project Description	Replace lighting fixtures with new supported system with energy efficient LED technology		
Project Rationale	Original fixtures have not been supported by the manufacturer for over 7 years and parts are no longer available. New fixtures will have energy efficient LED technology and purchased as a system will ensure consistent build quality, internal parts and firmware.		
Project Number	25-04	Capital Project Title	Replace Security Camera System
Capital Project Description	Replace aging security camera system		
Project Rationale	Current security camera system legacy equipment is not supported by current security monitoring company. Purchase of new CRD supplied cameras and supporting hardware provides longevity and support for safety and security at the theatre.		
Project Number	25-05	Capital Project Title	Replace Main Electrical Panel
Capital Project Description	Replace 22 year old water damaged main electrical panel		
Project Rationale	Main electrical panel has been damaged by water and is no longer reliable.		
Project Number	25-06	Capital Project Title	Add new storage in bar and concession
Capital Project Description	Add new storage in bar and concession for efficiency and security of inventory		
Project Rationale	Adding new lockable storage cabinet in the bar and concession will improve efficiency and security of inventory.		
Project Number	25-07	Capital Project Title	Replace Green Room and Dressing Room Furniture
Capital Project Description	Replace chairs purchased in 2002 and reupholster modular couches		
Project Rationale	Replacing chairs purchased in 2002 and reupholstering modular couches in dressing rooms and green for improved artist comfort and service.		
Project Number	25-08	Capital Project Title	Emergency Repairs
Capital Project Description	Unforeseen emergency repairs.		
Project Rationale	Capital funds to accommodate any emergency repairs to the building.		

Service: 1.290 Royal Theatre

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.				

1.290 Royal Theatre
Asset and Reserve Summary
2025 - 2029 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

	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,235,072	1,153,072	682,072	729,072	1,110,072	1,474,572
Planned Capital Expenditure (Based on Capital Plan)	(517,000)	(916,000)	(338,000)	-	(16,500)	-
Transfer from Operating Budget	375,000	385,000	385,000	381,000	381,000	377,000
Interest Income**	60,000	60,000				
Total projected year end balance	1,153,072	682,072	729,072	1,110,072	1,474,572	1,851,572

** 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

2025 BUDGET

McPherson Theatre

ROYAL AND MCPHERSON THEATRE 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 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	306,282	306,282	306,081	-	-	306,081	304,808	303,856	302,882	301,888
Standard Overhead Allocation	34,959	34,959	34,911	-	-	34,911	35,958	36,677	37,411	38,159
Arts Manager Allocation	7,565	7,565	7,814	-	-	7,814	8,040	8,273	8,513	8,759
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	349,106	349,106	349,106	-	-	349,106	349,106	349,106	349,106	349,106
*Percentage Increase		0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	90,000	90,000	90,000	-	-	90,000	90,000	94,000	94,000	98,000
Transfer to Reserve Fund	346,233	346,233	346,233	-	-	346,233	346,233	342,233	342,233	338,233
TOTAL CAPITAL / RESERVES	436,233	436,233	436,233	-	-	436,233	436,233	436,233	436,233	436,233
TOTAL COSTS	785,339	785,339	785,339	-	-	785,339	785,339	785,339	785,339	785,339
<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	(35,339)	(35,339)	(35,339)	-	-	(35,339)	(35,339)	(35,339)	(35,339)	(35,339)
TOTAL REVENUE	(35,339)	(35,339)	(35,339)	-	-	(35,339)	(35,339)	(35,339)	(35,339)	(35,339)
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 - 2025 to 2029

Service No.	1.295 McPherson Theatre	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$554,000	\$238,000	\$190,000	\$0	\$0	\$982,000
Equipment	\$0	\$122,000	\$44,000	\$0	\$16,500	\$0	\$182,500
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	\$676,000	\$282,000	\$190,000	\$16,500	\$0	\$1,164,500

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	\$676,000	\$282,000	\$190,000	\$16,500	\$0	\$1,164,500
	\$0	\$676,000	\$282,000	\$190,000	\$16,500	\$0	\$1,164,500

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #:

1.295

Service Name:

McPherson Theatre

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	\$ 1,163,000	B	Res		\$ 300,000	\$ 238,000	\$ 190,000			\$ 728,000
22-06	Renewal	Recoating of Fibreglass Façade	Recoating of fibreglass façade	\$ 26,000	B	Res							\$ -
22-07	Renewal	Repair Stand-alone canopies	Repair stand-alone canopies	\$ 5,000	B	Res							\$ -
24-02	Replacement	Replace Architectural Detail Lighting	Replace tungsten and quartz architectural lights with LED technology	\$ 20,000	B	Res							\$ -
24-05	Replacement	Remove Concrete Canopies	Remove concrete canopies	\$ 40,000	B	Res							\$ -
25-01	Replacement	Replace APs and UPS	Replace wireless access points and back up batteries	\$ 15,000	E	Res		\$ 15,000					\$ 15,000
25-02	Replacement	Replace Outdoor Digital Sign	Replace outdoor digital sign with new hardware and new LED panels	\$ 81,000	E	Res		\$ 81,000					\$ 81,000
25-03	Replacement	Balcony Lighting Pipes and LED Fixtures Upgrade	Upgrade the balcony lighting positions including fall protection to meet safety and seismic regulations and automated lighting fixtures	\$ 204,000	B	Res		\$ 204,000					\$ 204,000
25-04	Replacement	Replace Security Camera System	Replace aging security camera system	\$ 26,000	E	Res		\$ 26,000					\$ 26,000
25-05	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		\$ 50,000					\$ 50,000
26-01	Replacement	Replace Switches	Replace network switches	\$ 44,000	E	Res			\$ 44,000				\$ 44,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	\$ 16,500	E	Res					\$ 16,500		\$ 16,500
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 1,690,500				\$ 676,000	\$ 282,000	\$ 190,000	\$ 16,500	\$ -	\$ 1,164,500

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 24-02 **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 24-05 **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.

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 25-02 **Capital Project Title** Replace Outdoor Digital Sign **Capital Project Description** Replace outdoor digital sign with new hardware and new LED panels

Project Rationale The current sign is degrading and the LED modules and connectivity through the network controller are failing. The new LED panels have a much longer lifespan. A new sign will provide information on upcoming events.

Service: 1.295 McPherson Theatre

Project Number 25-03

Capital Project Title Balcony Lighting Pipes and LED Fixtures Upgrade

Capital Project Description Upgrade the balcony lighting positions including fall protection to meet safety and seismic regulations and automated lighting fixtures

Project Rationale Upgrade the balcony hanging lighting positions including engineered fall protection to meet safety and seismic regulations and replace lighting fixtures with energy efficient automated fixtures so the fixtures can be accessed remotely.

Project Number 25-04

Capital Project Title Replace Security Camera System

Capital Project Description Replace aging security camera system

Project Rationale Current security camera system legacy equipment is not supported by current security monitoring company. Purchase of new CRD supplied cameras and supporting hardware provides longevity and support for safety and security at the theatre.

Project Number 25-05

Capital Project Title Emergency Repairs

Capital Project Description For Unforeseen Emergency Repairs

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

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
2025 - 2029 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

Beginning Balance

Planned Capital Expenditure (Based on Capital Plan)

Transfer from Operating Budget

Interest Income*

Total projected year end balance

Est Actual	Budget				
2024	2025	2026	2027	2028	2029
2,583,224	2,712,633	2,482,866	2,547,099	2,699,332	3,025,065
(332,000)	(676,000)	(282,000)	(190,000)	(16,500)	-
346,233	346,233	346,233	342,233	342,233	338,233
115,176	100,000				
2,712,633	2,482,866	2,547,099	2,699,332	3,025,065	3,363,298

* 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.



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

SUBJECT 2025 Preliminary Local Community Commission Budget Review

ISSUE SUMMARY

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

BACKGROUND

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

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

Budget Approval Process

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

Service Planning and Budget Development

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

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

¹ 2021 Census Data

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

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

ALTERNATIVES

Alternative 1

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

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

Alternative 2

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

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

IMPLICATIONS

Financial Implications

Requisition

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

Table 1: 2025 Provisional vs 2024 Final Requisition

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

*Services funded by Parcel Tax

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

Operating Budget Overview

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

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

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

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

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

Capital Budget Overview

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

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

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

Table 3 - Summary of 2025 Provisional Capital Plan

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

Advanced Approvals

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

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

Additional 2025 Budget Items for Consideration

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

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

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

Summary

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

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

CONCLUSION

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

RECOMMENDATION

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

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

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

ATTACHMENT(S)

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

[Appendix B: 2025 January Approval](#)

Appendix C: 2025 Additional Budget Items

Appendix A: LCC Service Budgets

Local Community Commission

1.116 SSI Grants in Aid
1.124 SSI Economic Development
1.141 SSI Public Library
1.234 SSI Street Lighting
1.236 Fernwood Dock
1.238A Community Transit
1.238B Community Transportation
1.299 SSI Arts
1.342 Livestock Injury Compensation
1.378 SSI Search and Rescue
1.45X SSI Pool, Parks & Recreation
1.455 SSI Community Parks
1.458 SSI Community Recreation
1.459 SSI Pool & Parks Land
3.705 Septage/Composting

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Grants in Aid

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.116 SSI Grants in Aid

Commission: Salt Spring Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Local Community Commission

FUNDING:

Requisition

1.116 - SSI Grants in Aid

OPERATING COSTS

Grants in Aid
Allocations
Other Expenses

TOTAL OPERATING COSTS

*Percentage Increase over prior year

FUNDING SOURCES (REVENUE)

Surplus c/fwd from 2023 to 2024
Grants in Lieu of Taxes
Other Revenue

TOTAL REVENUE

REQUISITION

*Percentage increase over prior year
Requisition

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Grants in Aid	53,986	53,986	53,986	25,000	-	78,986	80,570	82,180	83,820	85,500
Allocations	4,799	4,799	5,009	-	-	5,009	5,137	5,238	5,340	5,443
Other Expenses	-	78	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	58,785	58,863	58,995	25,000	-	83,995	85,707	87,418	89,160	90,943
*Percentage Increase over prior year			0.4%	42.5%		42.9%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Surplus c/fwd from 2023 to 2024	(14,773)	(14,773)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(40)	(38)	(40)	-	-	(40)	(50)	(50)	(50)	(50)
Other Revenue	(220)	(300)	(230)	-	-	(230)	(230)	(230)	(230)	(230)
TOTAL REVENUE	(15,033)	(15,111)	(270)	-	-	(270)	(280)	(280)	(280)	(280)
REQUISITION	(43,752)	(43,752)	(58,725)	(25,000)	-	(83,725)	(85,427)	(87,138)	(88,880)	(90,663)
*Percentage increase over prior year Requisition			34.2%	57.1%		91.4%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Economic Development

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.124 SSI Economic Development Sustainability

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

None stated

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025**Service: 1.124 SSI Economic Development****Total Expenditure****Comments****2024 Budget****129,349****Other Changes:**

2024 one-time contribution for Program Development

(60,000)

Integrated housing strategy - funded by ORF

Other Costs

(912)

Total Other Changes

(60,912)

2025 Budget**68,437**

Summary of % Expense Change

Integrated housing strategy (2024 one-time)

-46.4%

Balance of change

-0.7%

% expense change from 2024:

-47.1%

% Requisition increase from 2024 (if applicable):

20%

Requisition funding is (94.2)% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

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

1.124 - SSI Economic Development

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Public Library

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: **1.141 SSI Public Library**

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island.

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

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

FUNDING:

Requisition

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

	Total Expenditure	Comments
2024 Budget	718,950	
Other Changes:		
Annual contribution to SSI Public Library Association	51,240	Increase in requested contribution to SSI Public Library Association
Insurance costs	4,860	Recognize growing insurance premiums
SSI EA Management Allocation	2,000	New allocation from SSI Admin budget (1.111) reflecting ongoing support from the staff
Other Costs	1,568	Increase in other costs such as maintenance, travel, etc.
Total Other Changes	59,668	
2025 Budget	778,618	
Summary of % Expense Change		
2025 contribution to SSI Public Library Association	7.1%	
Insurance costs	0.7%	
Balance of change	0.5%	
% expense increase from 2024:	8.3%	
% Requisition increase from 2024 (if applicable):	8.3%	Requisition funding is 99.8% of service revenue

Overall 2024 Budget Performance
(expected variance to budget and surplus treatment)

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

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

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

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

EXPENDITURE

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

\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000

SOURCE OF FUNDS

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

\$10,000	\$40,000	\$10,000	\$10,000	\$25,000	\$6,000	\$91,000

Definitions for the 5-year Capital Plan

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

5 YEAR CAPITAL PLAN

Service #:

1.141

Service Name:

SSI Public Library

[illegible]

Service: 1.141 SSI Public Library

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

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

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

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Street Lighting

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.234 SSI Street Lighting

Commission: Salt Spring Island Local Community Commission

DEFINITION:

To provide street lighting on Salt Spring Island.

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

PARTICIPATION:

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

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

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

Reserve Schedule

Reserve Fund: 1.234 SSI Street Lighting - Operating Reserve Fund

Bylaw No. 4584
Newly created in 2023

Reserve Cash Flow

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

Assumptions/Backgrounds:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Fernwood Dock (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Parcel Tax

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

[illegible]

Service: 1.236 SSI Small Craft Harbour (Fernwood Dock)

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

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

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transit (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

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

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

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

Change in Budget 2024 to 2025**Service: 1.238A Community Transit****Total Expenditure****Comments****2024 Budget****632,673****Other Changes:**

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

2025 Budget**712,708****Summary of % Expense Increase**

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

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

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

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

1.238A - Community Transit (SSI)

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Gross Municipal Obligation	600,009	576,000	632,938	-	-	632,938	675,804	689,320	703,106	717,168
Allocations	30,084	30,084	33,534	-	-	33,534	34,523	35,214	35,919	36,637
Other Operating Expenses	2,580	3,550	3,166	-	-	3,166	3,315	3,474	3,645	3,830
TOTAL OPERATING COSTS	632,673	609,634	669,638	-	-	669,638	713,642	728,008	742,670	757,635
*Percentage Increase over prior year			5.8%			5.8%	6.6%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund	-	-	20,000	-	-	20,000	21,235	8,000	8,000	7,000
Transfer to Operating Reserve Fund	-	11,992	23,070	-	-	23,070	-	-	-	-
TOTAL CAPITAL / RESERVES	-	11,992	43,070	-	-	43,070	21,235	8,000	8,000	7,000
TOTAL COSTS	632,673	621,626	712,708	-	-	712,708	734,877	736,008	750,670	764,635
*Percentage Increase over prior year			12.7%			12.7%	3.1%	0.2%	2.0%	1.9%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(67,000)	(67,000)	-	-	-	-	(10,000)	(6,737)	(16,918)	(26,312)
Transit Pass Revenue	(211,324)	(200,000)	(216,867)	-	-	(216,867)	(219,177)	(223,561)	(228,032)	(232,593)
Safe Restart Funding Allocation	-	-	-	-	-	-	-	-	-	-
Other Income	(520)	(800)	(540)	-	-	(540)	(550)	(560)	(570)	(580)
Grants in Lieu of Taxes	(150)	(147)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(278,994)	(267,947)	(217,557)	-	-	(217,557)	(229,877)	(231,008)	(245,670)	(259,635)
REQUISITION	(353,679)	(353,679)	(495,151)	-	-	(495,151)	(505,000)	(505,000)	(505,000)	(505,000)
*Percentage increase over prior year Requisition			40.0%			40.0%	2.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2025 to 2029

Service No.	1.238A Community Transit (SSI)	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

SOURCE OF FUNDS

Capital Funds on Hand	\$105,000	\$105,000	\$0	\$0	\$0	\$0	\$105,000
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)	\$55,000	\$60,000	\$55,000	\$55,000	\$55,000	\$55,000	\$280,000
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	\$70,000

\$160,000	\$175,000	\$70,000	\$70,000	\$70,000	\$70,000	\$455,000

Definitions for the 5-year Capital Plan

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

Service #:	1.238A
Service Name:	Community Transit (SSI)

[illegible]

Service: 1.238A Community Transit (SSI)

Project Number	23-01	Capital Project Title	Bus Shelters	Capital Project Description	Bus Shelter program. Location TBA. Construction. (MoTI Transit Minor Betterments Grant)
Project Rationale	Continuation of the Bus Shelter program. The plan is to design and build one bus shelter per year with the design one year and the construction the next. Locations TBA.				

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

Project Number	18-01	Capital Project Title	Bus Shelter	Capital Project Description	Bus shelter-Mobrae
Project Rationale	Design build public art inspired bus shelters				

Project Number	22-01	Capital Project Title	Bus Shelter	Capital Project Description	Bus shelter-Horel
Project Rationale	Design build public art inspired bus shelters				

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

Reserve/Fund Summary

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

Reserve Schedule

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

Reserve Cash Flow

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

Assumptions/Background:

To fund service expansions & bus leasing costs

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Community Transportation (SSI)

Local Community Commission (LCC) Review

SEPTEMBER 2024

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

Commission: Salt Spring Island Local Community Commission

SERVICE DESCRIPTION:

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

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

1.238B - Community Transportation (SSI)

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

5 YEAR CAPITAL PLAN

Service #:

1.238B

Service Name:

Community Transportation (SSI)

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)	\$ 177,000	S	Grant	\$ 56,000	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ 56,000
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	CRD Project Management		S	Cap	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
22-04	New	Construction Program for Pathway Network Merchant Mews (300 m)	Construction of pathway at Merchant Mews to just south of Leisure Lane. (70% BCAT 30% CWF)		S	Grant	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	Identify condition of pathways, develop prioritized list of maintenance and long term planning including accessibility assessment.	\$ 55,000	S	Grant	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
24-01	New	Strategic Asset Management Plan & Accessibility Assessment	CRD Project Management		S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
22-06	New	Lower Ganges Road - Barrier removal or relocation.	Removal of barriers along Lower Ganges Road from Baker Road south. Includes CRD project management.	\$ 14,000	S	Res	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -	\$ 14,000
22-08	New	Lower Ganges Road - Concrete Barrier removal or relocation.	Remove and/or relocate concrete barriers along Lower Ganges Road from Booth Canal Road north. Includes CRD project management.	\$ 69,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,000	\$ 69,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)	\$ 1,015,000	S	Grant	\$ -	\$ -	\$ 710,000	\$ -	\$ -	\$ -	\$ 710,000
22-12	New	Design and Construction of Pathway - Rainbow Road (350 m)	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ 305,000	\$ -	\$ -	\$ -	\$ 305,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.	\$ 485,000	S	Res	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ -	\$ 320,000
22-14	New	Design and Construction of Pathway - Swanson Road (600 m)	Construction of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ -	\$ 135,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.	\$ 1,120,000	S	Cap	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ 750,000	\$ -	\$ -	\$ -	\$ 750,000
23-03	New	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Construction of a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road. Includes construction administration and CRD project management. (30%)		S	Debt	\$ -	\$ -	\$ 320,000	\$ -	\$ -	\$ -	\$ 320,000
22-09	New	Pathway Standards and Maintenance Development	Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.	\$ 20,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
23-05	New	Pathway Maintenance Equipment	Purchase of equipment for snow removal and pathway repairs and maintenance.	\$ 55,000	E	Cap	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. Includes 30% of construction and CRD project management	\$ 230,000	S	Res	\$ -	\$ -	\$ -	\$ 90,000	\$ -	\$ -	\$ 90,000
24-03	New	McPhillips Avenue Pedestrian Facilities	Construction of pedestrian facilities along McPhillips Avenue. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ 140,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Detailed design and obtain permits and regulatory approvals - Lower Ganges Road to 221 Drake Road along Drake Road.	\$ 485,000	S	Res	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 30,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management. (70% BCAT)		S	Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000
28-01	New	Design and Construction of Pathway - Drake Road (650 m)	Construction of a pathway from Lower Ganges Road to 221 Drake Road along Drake Road. Includes construction administration and CRD project management.		S	Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000	\$ 135,000
24-04	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 35,000	S	Res	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management. (70% BCAT)	\$ 225,000	S	Grant	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ -	\$ 140,000
26-01	New	Construction of Pathway - Jackson Road (310 m)	Construction of a pathway from Rainbow Road to Seaview Avenue along Jackson Road. Includes construction administration and CRD project management.		S	Res	\$ -	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
25-02	New	Legal Survey of Drake Road proposed pathway	Legal survey of Drake Road proposed pathway to better understand pedestrian and cycling options. Includes CRD PM time.	\$ 15,000	S	Res	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
26-02	New	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant.	Prepare designs in support of application for the BC Active Transportation Infrastructure Grant for Lower Ganges and Fulford - Ganges Road from Rainbow Road to Seaview Avenue, McPhillips Avenue (Option 1, 2023 Active Transpiration Network Plan), Jackson Avenue and South Rainbow Road.	\$ 130,000	S	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
22-13	New	Design and Permitting Swanson Road Pathway	Design and Permitting Swanson Road Pathway	\$ 25,000	S	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
22-11	New	Design and Permitting Rainbow Road Pathway	Design and Permitting Rainbow Road Pathway	\$ 30,000	S	Cap	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
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Service:	1.238B	Community Transportation (SSI)

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

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

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

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

Service:	1.238B	Community Transportation (SSI)

Project Number	22-12	Capital Project Title	Design and Construction of Pathway - Rainbow Road (350 m)	Capital Project Description	Construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road including left turn lane near LGR. Includes construction administration and CRD project management. (70% BCAT)
Project Rationale	This project is part of the Active Transportation network. Design and construct an asphalt sidewalk along the south side of Rainbow Road from Lower Ganges Road to 100-167 Rainbow Road.				

Project Number	22-14	Capital Project Title	Design and Construction of Pathway - Swanson Road (600 m)	Capital Project Description	Design of pathway network sections that has been designed in the previous year - Swanson Road from Atkins to end of Lakeview Crescent.
Project Rationale	This project is part of the Active transportation. Design and construction of pathway network sections that have been designed in the previous year - Swanson Road from Atkins to Lakeview Crescent.				

Project Number	23-03	Capital Project Title	Design and construction of Pathway along harbour side on Lower Ganges Road. (400 m)	Capital Project Description	Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.
Project Rationale	This project is part of the Active Transportation network. Design and engineering for a pathway along Lower Ganges Road on the harbour side from Upper Ganges Road to the intersection at Rainbow Road.				

Project Number	22-09	Capital Project Title	Pathway Standards and Maintenance Development	Capital Project Description	Develop a set of standards and specifications for pathway design, construction and maintenance. Includes CRD project management.
Project Rationale	Develop a set of standards and specifications for pathway design, construction and maintenance.				

Service:	1.238B	Community Transportation (SSI)

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

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

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

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

Service:	1.238B	Community Transportation (SSI)

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

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

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

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

Service:1.238BCommunity Transportation (SSI)

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

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

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

Reserve Schedule

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

For non-recurring repairs and maintenance on paths and trails

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

For Pathway and Bike Lane infrastructure

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

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

Bylaw 3943
Sidewalks

Reserve Cash Flow

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

Assumptions/Background:

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island Arts

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.299 SSI Arts

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Livestock Injury Compensation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.342 SSI Livestock Injury Compensation

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

PARTICIPATION:

Salt Spring Island Electoral Area.

MAXIMUM LEVY:

None stated

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Search and Rescue

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: **1.378 SSI Search and Rescue**

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

The CRD has no operational responsibility beyond payment for overhead.

PARTICIPATION:

The Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

FUNDING:

Requisition

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

CAPITAL REGIONAL DISTRICT

2025 Budget

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

Local Community Commission (LCC) Review

SEPTEMBER 2024

1.455 / 1.458 / 1.459

**Salt Spring Island Parks & Rec -
All Service Areas**

OPERATING COSTS

	2024 BOARD BUDGET	ESTIMATED ACTUAL
Swimming Pool	1,066,447	1,076,584
Park Land	1,223,265	1,219,391
Community Recreation	384,702	372,327
Community Parks	962,085	909,296
TOTAL OPERATING COSTS	3,636,499	3,577,598

*Percentage Increase

CAPITAL / RESERVE

Swimming Pool	65,000	62,063
Park Land	25,000	35,594
Community Recreation	5,000	2,248
Community Parks	28,000	28,555

DEBT CHARGES - -

TOTAL CAPITAL / RESERVES / DEBT 123,000 128,460

TOTAL COSTS 3,759,499 3,706,058

*Percentage Increase

Internal Recoveries (492,990) (448,630)

OPERATING LESS RECOVERIES 3,266,509 3,257,428

FUNDING SOURCES (REVENUE)

Swimming Pool	(230,143)	(237,343)
Park Land	(173,136)	(179,856)
Community Recreation	(270,727)	(255,600)
Community Parks	3,012	10,886

TOTAL REVENUE (670,994) (661,913)

REQUISITION (2,595,515) (2,595,515)

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:
Salaried 11.93

BUDGET REQUEST

2025
CORE
BUDGET ONGOING ONE-TIME TOTAL

1,168,516	41,506	15,000	1,225,022
1,250,297	96,491	8,604	1,355,392
399,878	-	-	399,878
990,001	17,000	-	1,007,001
3,808,692	154,997	23,604	3,987,293

4.7% 4.3% 0.6% 9.6%

95,000	-	-	95,000
93,000	-	-	93,000
2,500	-	-	2,500
28,000	-	-	28,000

- - - -

218,500 - - 218,500

4,027,192 154,997 23,604 4,205,793

7.1% 4.1% 0.6% 11.9%

(508,635) 44,695 - (463,940)

3,518,557 199,692 23,604 3,741,853

(344,340)	-	(15,000)	(359,340)
(168,310)	-	-	(168,310)
(267,270)	-	-	(267,270)
(24,650)	-	-	(24,650)

(804,570) - (15,000) (819,570)

(2,713,987) (199,692) (8,604) (2,922,283)

4.6% 7.7% 0.3% 12.6%

11.93 1.10 13.03

FUTURE PROJECTIONS

2026 2027 2028 2029

1,238,325	1,202,810	1,230,850	1,259,610
1,389,059	1,423,341	1,459,516	1,497,064
410,171	420,274	430,100	440,193
1,039,148	1,059,973	1,094,319	1,121,129
4,076,703	4,106,398	4,214,785	4,317,996

2.2% 0.7% 2.6% 2.4%

138,845	139,525	140,850	142,040
225,740	223,505	220,015	215,800
6,800	8,000	8,100	8,120
25,500	29,255	20,060	18,990

42,000 126,109 126,109 126,109

438,885 526,394 515,134 511,059

4,515,588 4,632,792 4,729,919 4,829,055

7.4% 2.6% 2.1% 2.1%

(473,218) (482,682) (492,336) (502,182)

4,042,370 4,150,110 4,237,583 4,326,873

(351,230)	(358,250)	(365,410)	(372,710)
(166,320)	(169,400)	(172,540)	(175,730)
(272,410)	(277,660)	(283,000)	(288,450)
(25,130)	(25,610)	(26,100)	(26,610)

(815,090) (830,920) (847,050) (863,500)

(3,227,280) (3,319,190) (3,390,533) (3,463,373)

10.4% 2.8% 2.1% 2.1%

13.03 13.03 13.03 13.03

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

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Parks

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.455 SSI Community Parks

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.455

Service Name: SSI Community Parks

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

Service:

1.455

SSI Community Parks

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

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

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

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

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

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

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

Reserve/Fund Summary

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

Assumptions/Background:

Reserve Schedule

1.455 - Community Parks - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.455 - Community Parks - Capital Reserve Fund

Bylaw 3085

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.455 - Community Park Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.455 SSI Parks - Equipment Replacement Fund

For replacement of equipment and vehicles belonging to SSI Parks.

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Community Recreation

Local Community Commission (LCC) Review

SEPTEMBER 2024

Service: 1.458 SSI Community Recreation

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

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

OPERATING COSTS

	2024 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST				FUTURE PROJECTIONS			
			CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
Salaries and Wages	200,767	201,587	221,548	-	-	221,548	227,283	233,157	239,195	245,389
Recreation Programs	117,505	109,700	110,930	-	-	110,930	113,150	115,410	117,720	120,070
Program Supplies	13,470	8,543	7,890	-	-	7,890	8,040	8,190	8,350	8,520
Internal Allocations	41,585	41,585	49,330	-	-	49,330	51,293	52,891	53,973	55,098
Travel and Insurance	2,370	500	1,150	-	-	1,150	1,215	1,286	1,362	1,446
Other Operating	9,005	10,412	9,030	-	-	9,030	9,190	9,340	9,500	9,670
TOTAL OPERATING COSTS	384,702	372,327	399,878	-	-	399,878	410,171	420,274	430,100	440,193

*Percentage Increase

CAPITAL / RESERVES

Transfer to Operating Reserve Fund	5,000	2,248	2,500	-	-	2,500	6,800	8,000	8,100	8,120
TOTAL COSTS	389,702	374,575	402,378	-	-	402,378	416,971	428,274	438,200	448,313

*Percentage Increase

FUNDING SOURCES (REVENUE)

Balance c/fwd from 2023 to 2024	9,533	9,533	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Revenue - Fees	(270,220)	(249,602)	(257,230)	-	-	(257,230)	(262,370)	(267,620)	(272,960)	(278,410)
Grants in Lieu of Taxes	(40)	(41)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
Federal Grant	(10,000)	(15,490)	(10,000)	-	-	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
TOTAL REVENUE	(270,727)	(255,600)	(267,270)	-	-	(267,270)	(272,410)	(277,660)	(283,000)	(288,450)

REQUISITION	(118,975)	(118,975)	(135,108)	-	-	(135,108)	(144,561)	(150,614)	(155,200)	(159,863)

*Percentage increase over prior year requisition

AUTHORIZED POSITIONS:

Salaried	1.48		1.48			1.48	1.48	1.48	1.48	1.48
User Funding %	69.3%		63.9%			63.9%	62.9%	62.5%	62.3%	62.1%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

5 YEAR CAPITAL PLAN

1.458

Service Name:

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
24-01	Replacement	Office and Computer Equipment	Upgrade and replace office and computer equipment	\$ 25,000	E	ERF	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 25,000
22-02	Renewal	Bike Park Annual Repairs and Upgrades	Upgrades and repairs to Lions Bike Park	\$ 20,000	S	Res	\$ 2,500	\$ 5,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 15,000
23-06	New	Recreation Program Equipment	Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment	\$ 40,000	E	Res	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 20,000
24-04	Study	Accessibility Assessments	Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plan	\$ 20,000	E	Res	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
24-02	New	Ganges Harbour Walk (Detailed Design & Construction Documents)	Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction.	\$ 360,000	S	Res	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-02			Detailed design & construction for the Ganges Harbour Walk are required to secure a Statutory Right of Way needed for future construction.		S	Grant	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
25-01	New	Skate Park Upgrades	Upgrades or expansion to Kanake Skate Park	\$ 5,000	S	Res	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
Grand Total				\$ 470,000				\$ 240,000	\$ 12,500	\$ 12,500	\$ 12,500	\$ 7,500	\$ 285,000

Service:

1.458

SSI Community Recreation

Project Number

24-01

Capital Project Title

Office and Computer Equipment

Capital Project Description

Upgrade and replace office and computer equipment

Project Rationale Equipment replacement to support current service levels

Project Number

22-02

Capital Project Title

Bike Park Annual Repairs and Upgrades

Capital Project Description

Upgrades and repairs to Lions Bike Park

Project Rationale Annual preventative maintenance

Project Number

23-06

Capital Project Title

Recreation Program Equipment

Capital Project Description

Purchase of large equipment for new programs i.e. mats, bars, foam, mirrors, equipment

Project Rationale New Program Development

Project Number

24-04

Capital Project Title

Accessibility Assessments

Capital Project Description

Accessibility assessments for Rainbow Recreation Centre, SIMS, Portlock, Master Plans

Project Rationale Assessment required to meet regulatory requirement

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

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

Reserve/Fund Summary

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

<u>Assumptions/Background:</u>

Reserve Schedule

1.458 - Community Recreation - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

1.458 - Community Recreation Facilities - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.458 SSI Recreation - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Salt Spring Island - Pool & Park Land

Local Community Commission (LLC) Review

SEPTEMBER 2024

Service: 1.459 SSI Pool & Park Land

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Salt Spring Island Local Community Commission

FUNDING:

Requisition

Change in Budget 2024 to 2025**Service: 1.459 SSI Pool & Parkland****Total Expenditure****2024 Budget****2,379,712****Change in Salaries:**

SSI Pool 130,363

SSI Park Land 31,131

Total Change in Salaries 161,494**Other Changes:**

SSI Pool 58,212

SSI Park Land 168,996

Total Other Changes 227,208**2025 Budget****2,768,414****Summary of % Expense Change**

Pool - Regular salaries increase 5.5%

Pool - Repair and supplies costs 2.1%

Pool-reduction in SSI Parks maintenance allocation -1.9%

Pool - Transfer to reserves 1.3%

Park Land - Salaries increase 1.3%

Park Land - Transfer to reserves 2.9%

Park Land - Phoenix elementary 2.0%

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

Balance of change 1.9%

% expense increase from 2024: 16.3%**% Requisition increase from 2024 (if applicable): 13.8%***Requisition funding is 80.7% of service revenue*

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

Change in Budget 2024 to 2025

Service: 1.459 SSI Pool

Total Expenditure

Comments

2024 Budget

1,131,447

Change in Salaries:

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

Other Changes:

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

2025 Budget

1,320,022

Summary of % Expense Change		
2025 Base salary and benefit change	1.1%	
0.6 FTE; 2025 IBC 16b-1.2	4.6%	
Pool auxiliary wages	5.8%	
Supplies and pool R&M	4.5%	
Transfer to reserves	2.7%	
SSI Parks maintenance workers allocation	-4.0%	
Balance of change	2.0%	
% expense increase from 2024:	16.7%	
% Requisition increase from 2024 (if applicable):	6.7%	Requisition funding is 72.3% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus/deficit treatment)

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

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

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

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

1.459 - Salt Spring Island - Park Land	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	402,043	404,043	391,333	41,841	-	433,174	445,101	457,359	469,946	482,877
Allocation to SSI Admin	163,920	163,920	168,840	-	-	168,840	172,220	175,660	179,170	182,750
Maintenance, Disposal & Security	45,100	51,609	53,094	-	-	53,094	54,174	55,284	56,404	57,543
Utilities	128,133	121,199	109,345	-	-	109,345	111,540	113,770	116,050	118,380
Contract for Services, Rent & Legal	116,770	129,039	120,795	7,500	-	128,295	130,870	133,500	136,180	138,900
Program Development	1,000	1,000	2,500	-	-	2,500	2,550	2,600	2,650	2,700
Advertsing, Promotion & Planning	14,220	13,242	14,340	-	-	14,340	14,630	14,920	15,220	15,540
Internal Allocations	179,362	151,291	196,417	-	3,604	200,021	208,932	212,458	216,827	221,405
Travel & Training	5,520	5,520	6,540	-	-	6,540	6,670	6,800	6,930	7,070
Licences, Fees & Insurance	39,970	56,277	57,860	-	-	57,860	62,443	67,466	72,960	78,984
Supplies & Other	31,807	26,831	30,950	-	5,000	35,950	31,570	32,190	32,810	33,450
Parks Maintenance Labour	95,420	95,420	98,283	-	-	98,283	100,249	102,254	104,299	106,385
Phoenix Elementary	-	-	-	47,150	-	47,150	48,110	49,080	50,070	51,080
TOTAL OPERATING COSTS	1,223,265	1,219,391	1,250,297	96,491	8,604	1,355,392	1,389,059	1,423,341	1,459,516	1,497,064
*Percentage Increase			2.2%	7.9%	0.7%	10.8%	2.5%	2.5%	2.5%	2.6%
<u>CAPITAL / RESERVES</u>										
Transfer to Capital Reserve Fund - Parkland	5,000	15,594	73,000	-	-	73,000	189,740	187,505	184,015	179,800
Transfer to Equipment Replacement Fund	15,000	15,000	15,000	-	-	15,000	16,000	16,000	16,000	16,000
Transfer to Operating Reserve Fund - Parkland	5,000	5,000	5,000	-	-	5,000	20,000	20,000	20,000	20,000
TOTAL CAPITAL / RESERVES	25,000	35,594	93,000	-	-	93,000	225,740	223,505	220,015	215,800
TOTAL COSTS	1,248,265	1,254,985	1,343,297	96,491	8,604	1,448,392	1,614,799	1,646,846	1,679,531	1,712,864
*Percentage Increase			7.6%	7.7%	0.7%	16.0%	11.5%	2.0%	2.0%	2.0%
Internal Recoveries	(66,410)	(66,410)	(68,403)	(1,000)	-	(69,403)	(70,791)	(72,206)	(73,650)	(75,123)
OPERATING LESS RECOVERIES	1,181,855	1,188,575	1,274,894	95,491	8,604	1,378,989	1,544,008	1,574,640	1,605,881	1,637,741
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2023 to 2024	(8,059)	(8,059)	-	-	-	-	-	-	-	-
Lease Income	(12,680)	(18,500)	(17,680)	-	-	(17,680)	(12,680)	(12,680)	(12,680)	(12,680)
Rental Income	(151,750)	(142,650)	(149,960)	-	-	(149,960)	(152,960)	(156,030)	(159,160)	(162,340)
Grants in Lieu of Taxes	(647)	(647)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(173,136)	(179,856)	(168,310)	-	-	(168,310)	(166,320)	(169,400)	(172,540)	(175,730)
REQUISITION	(1,008,719)	(1,008,719)	(1,106,584)	(95,491)	(8,604)	(1,210,679)	(1,377,688)	(1,405,240)	(1,433,341)	(1,462,011)
*Percentage increase over prior year requisition			9.7%	9.5%	0.9%	20.0%	13.8%	2.0%	2.0%	2.0%
AUTHORIZED POSITIONS:										
Salaried	2.25		2.25	0.50		2.75	2.75	2.75	2.75	2.75
User Funding %	12.2%					10.4%	9.5%	9.5%	9.5%	9.5%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

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Service #:

1.459

Service Name:

SSI Park Land & Pool Programs

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

Service: 1.459 SSI Park Land & Pool Programs

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Reserve/Fund Summary

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

Assumptions/Background:

Reserve Schedule

1.459 - Pool & Park Land - Operating Reserve Fund

For requisition rate stabilization during periods of fluctuating revenues.

Reserve Cash Flow

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

Assumptions/Background:

2025 - \$15,000 HVAC duct cleaning - cyclical expense every 5-years

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

Reserve Schedule

1.459 - Salt Spring Island Pool - Capital Reserve Fund

Bylaw 3686

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 - Park Land - Capital Reserve Fund

Bylaw 2859

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 - Parkland Acquisition

Bylaw 2110

Reserve Cash Flow

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

Assumptions/Background:

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

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

Reserve Schedule

1.459 SSI Pool - Equipment Replacement Fund

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

Reserve Cash Flow

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

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 Budget

SSI Septage/Composting

Local Community Commission (LCC)

SEPTEMBER 2024

Service:

3.705 SSI Liquid Waste Disposal

Commission: Salt Spring Island Local Community Commission

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

COMMISSION:

Salt Spring Island Local Community Commission (LCC)

FUNDING:

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

RESERVE FUND:

Bylaw No. 2274 (Feb 22, 1995)

3.705 - SSI Septage/Composting

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Sludge Hauling Contract	747,500	700,000	728,000	-	-	728,000	742,560	757,410	772,560	788,010
Grit & Waste Sludge Disposal	3,730	2,600	3,840	-	-	3,840	3,920	4,000	4,080	4,160
Repairs & Maintenance	8,160	21,000	8,400	-	30,000	38,400	23,560	9,020	9,200	9,380
Allocations	45,325	45,325	56,974	-	-	56,974	58,634	59,804	60,995	62,208
Electricity	6,680	8,170	8,300	-	-	8,300	8,470	8,640	8,810	8,990
Supplies	8,190	9,000	8,440	-	-	8,440	8,610	8,780	8,960	9,140
Labour Charges	182,494	152,218	190,942	-	-	190,942	194,770	198,669	202,639	206,689
Contribution Composting Facility Operation	10,000	22,000	16,500	-	-	16,500	22,375	15,000	10,625	10,000
Other Operating Expenses	15,490	10,190	16,760	-	-	16,760	17,309	17,910	18,546	19,231
TOTAL OPERATING COSTS	1,027,569	970,503	1,038,156	-	30,000	1,068,156	1,080,208	1,079,233	1,096,415	1,117,808
*Percentage Increase over prior year			1.0%	0.0%	2.9%	3.9%	1.1%	-0.1%	1.6%	2.0%
<u>DEBT / RESERVES</u>										
MFA Debt Reserve	1,820	620	580	1,200	-	1,780	23,380	1,405	580	580
MFA Debt Principal	110,188	110,188	76,228	-	-	76,228	44,375	102,136	104,226	62,892
MFA Debt Interest	56,594	55,274	38,964	1,365	-	40,329	65,344	141,492	144,214	109,410
Transfer to Operating Reserve Fund	6,000	15,000	15,000	-	-	15,000	25,000	25,000	25,000	25,000
Transfer to Capital Reserve Fund	6,000	17,786	47,390	-	-	47,390	68,620	20,085	26,285	108,945
TOTAL DEBT / RESERVES	180,602	198,868	178,162	2,565	-	180,727	226,719	290,118	300,305	306,827
TOTAL COSTS	1,208,171	1,169,371	1,216,318	2,565	30,000	1,248,883	1,306,927	1,369,351	1,396,720	1,424,635
*Percentage Increase over prior year			0.7%	0.2%	2.5%	3.4%	4.6%	4.8%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	-	-	-	-	(30,000)	(30,000)	(15,000)	-	-	-
Sale - Septage Sludge	(528,650)	(478,510)	(500,460)	-	-	(500,460)	(530,490)	(562,320)	(573,570)	(585,040)
Sale - Sewage Sludge	(261,600)	(272,936)	(285,456)	-	-	(285,456)	(302,580)	(320,730)	(327,140)	(333,680)
Grants in Lieu of Taxes	(541)	(541)	(560)	-	-	(560)	(570)	(580)	(590)	(600)
Other Revenue	(1,255)	(1,259)	(1,230)	-	-	(1,230)	(1,240)	(1,250)	(1,260)	(1,270)
TOTAL REVENUE	(792,046)	(753,246)	(787,706)	-	(30,000)	(817,706)	(849,880)	(884,880)	(902,560)	(920,590)
REQUISITION - PARCEL TAX	(416,125)	(416,125)	(428,612)	(2,565)	-	(431,177)	(457,047)	(484,471)	(494,160)	(504,045)
*Percentage increase over prior year Requisition			3.0%	0.6%	0.0%	3.6%	6.0%	6.0%	2.0%	2.0%

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

5 YEAR CAPITAL PLAN

Service Name: SSI Septage / Composting

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2025	2026	2027	2028	2029	5 - Year Total auto-populates
21-01	Study	Strategic Asset management plan	Develop an asset management plan to develop asset inventory, asset conditions and develop strategies for near, medium, and long term capital/maintenance projects.	\$ 50,000	S	Grant	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
21-01	Study		CRD Project Management		S	Res	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
23-01	New	Grit Chamber	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.	\$ 26,000	S	Cap	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
23-01	New	Grit Chamber (Early Approval)	Design review, sizing, and installation of Grit Chamber to substantially reduce maintenance costs. Includes CRD Project Management.		S	Res	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000
24-02	New	Referendum or Alternative Approval Process - Funding for Future Projects	Seek service area electors approval to fund projects. Public Engagement for Future Projects. Undertake a referendum or AAP to borrow funds.	\$ 35,000	S	Res	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
25-01	New	Burgoyne Septage Treatment Facility	Burgoyne Septage Treatment Facility - Design, Construction, Construction Services, Lagoon Closure and CRD Project Management.	\$ 2,482,500	S	Debt	\$ 120,000	\$ 120,000	\$ 2,280,000	\$ 82,500	\$ -	\$ -	\$ 2,482,500
24-03	New	Evaluating alternatives to liquid waste disposal	Evaluating alternatives to liquid waste disposal	\$ 60,000	S	Cap	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
22-01	New	Composting Facility	Composter and composting infrastructure - from Island Trust	\$ 261,658	S	Other	\$ 33,196	\$ 33,196	\$ -	\$ -	\$ -	\$ -	\$ 33,196
22-01	New	Composting Facility			S	Res	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 2,915,158				\$ 309,196	\$ 2,330,000	\$ 82,500	\$ -	\$ -	\$ 2,721,696

Service: 3.705 SSI Septage / Composting

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

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

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

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

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

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

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

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

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

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

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

Project Rationale Service expansion into solid waste composting function.

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

Reserve/Fund Summary

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Reserve Schedule

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

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

Reserve Cash Flow

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

Assumptions/Background:

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

Appendix B: January 2025 Approvals (LCC Services)

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

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

APPENDIX C

2025 Additional Budget Items

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

REPORT TO COMMITTEE OF THE WHOLE MEETING OF WEDNESDAY, OCTOBER 30, 2024

SUBJECT Potential Adjustments to the Provisional 2025 Financial Plan

ISSUE SUMMARY

To provide an overview of potential Provisional 2025 Financial Plan adjustments.

BACKGROUND

The Capital Regional District (CRD) Board carried the following recommendation from the Governance Committee at its meeting of October 9, 2024: *“To ask staff to report to Committee of the Whole on October 30th meeting regarding possible cost-savings in the entire Provisional 2025 Budget.”*

The CRD's service and financial planning process is an annual coordinated assessment and prioritization process which starts in March and concludes with the CRD Board approval of the provisional budget in the fall. Through this process, the Executive Leadership Team (ELT) assesses new initiative business cases, including the approach, phasing and organizational impacts, Community Need Summaries and financial implications. The ELT then prioritizes initiatives in consideration of fiscal constraints, organizational capacity and workforce pressures.

For 2025, almost 80 initiatives were contemplated by staff and 61 initiatives were recommended for advancement to the ELT. Following several rounds of assessments and prioritization, the ELT directed that 49 initiatives be advanced in 2025, 16 of which were re-phased to smooth out their financial, service and other operational impacts. These were included in the 2025 Provisional Budget at the beginning of September. The ELT also deferred 12 initiatives to future years, and these were included as forecasts in the Community Need Summaries report. Deferred initiatives are reconsidered annually.

Process to identify potential adjustments

In response to the CRD Board direction, and with support from staff, between October 9 and October 25, 2024, the ELT conducted an in-depth review of the service and financial planning process outcomes to identify potential adjustments and evaluate impact on services, workplans, operational risks, and financial implications. Altogether, 25 proposals to slow down or postpone activities have been put forward for the CRD Board's consideration. The list is available in Appendix A.

To support the CRD Board in navigating the proposals, they have been grouped into three tiers from lowest to highest impacts, as defined below. Additional context for each proposal has been included in the Service Delivery Implications section.

- **Tier 1 – “Lowest Impacts” Proposals:** the risks associated with not proceeding can be managed or contained *in the short term*. The activities envisaged will either be slowed down or delivered through other means, such as continuing with contracted services rather than building in-house staff capacity. Some impacts on service levels are expected. Management

strategies may lead to re-evaluation or re-prioritization of service levels, and potentially higher costs (e.g., contracted services are typically more expensive than in-house delivery).

- **Tier 2 – “Medium Impacts” Proposals:** risks associated with not proceeding can be managed or contained *in the short term*, but work cannot proceed without additional resourcing. The activities envisaged will be paused until resourcing can be secured in a future year or will be rescoped within available resources. Some impacts on service levels are expected both in the short and longer term, as workplans will need to be rephased in future years to accommodate postponed activities. Delivery costs may also be higher in future years. Rescoping activities may limit staff’s ability to realize the full breadth of benefits envisaged. This category also includes some short-term opportunities related to certain capital plans.
- **Tier 3 – “Highest Impacts” Proposals:** risks associated with not proceeding will be felt organizationally, with few or no opportunities for additional risk containment or management. Postponing or rescaping the work is not an option due to regulatory, service or political imperatives. Consequently, existing capacity will have to be redirected to advance work without a resource adjustment. There is a high likelihood of flow-down impact on other service levels as capacity is shifted, which are difficult to predict but will be monitored.

The ELT’s service planning assessment concluded that all the initiatives included in the 2025 Provisional Budget are necessary for the continued success of the CRD and commensurate to the size of the organizational challenges the CRD faces. Consequently, all proposals are to defer the activities and initiatives proposed. There are no proposals to cancel work altogether or to reduce service levels or stop activities. Making recommendations to stop activities would require a much deeper review of services to identify and plan for service realignments.

Creating new regular ongoing positions generates a long-term financial commitment for the organization. Potential adjustments have been included that maintain service reliance on contracted services, instead of building in-house staffing capacity, which may result in short term cost increases. Those saving opportunities will be felt in the longer term and will reduce the incremental staffing increases in 2025.

A revised Staff Establishment Chart (SEC) has been enclosed as Appendix B. It highlights the impact on the SEC of accepting all potential adjustments proposed. For planning purposes, the positions forecasted in the Provisional 2025 Financial Plan for 2026 and 2027 have also been deferred by a year, to 2027 and 2028 respectively. This forecast will be reconsidered through the service and financial planning process next year.

All other initiatives to support core service delivery that have not been included as potential adjustments are essential to support the operations of the organization.

IMPLICATIONS

Service Delivery Implications

A total of 25 potential short-term adjustment have been identified, primarily through deferrals of initiatives to 2026 or beyond. The service delivery implications of proceeding with each proposal have been highlighted below. Initiatives have been listed in the order they appear in Appendix A.

Tier 1 – “Lowest Impacts” Proposals

1. 2a-8.3 Laboratory Assistant: Proposal to defer the new role from 2025 to 2026. The driver for this new role was to reduce outsourced laboratory costs. The work can be outsourced (i.e., contracted to third-party providers). However, contracted costs are expected to be higher than delivering the work in-house. Unavailability of contractors could increase service risks, including not meeting regulatory requirements and potential risks to public health.
2. Operating budget adjustment for Regional Water Supply: Proposal to defer increased funding for Demand Management public outreach from 2025 to 2026. Incorporating demand management and actively promoting responsible water use enhances the sustainability and quality of the existing water supply. Deferring this increase will result in the postponement of some public engagement activities.
3. 2b-2.4 Systems Maintenance Electrician: Proposal to defer new role from 2025 to 2026. The driver for this new role was to address an existing capacity gap. The work can be outsourced (i.e., contracted to third-party providers). However, contracted costs are expected to be higher than delivering the work in-house. Unavailability of resources may cause potential delays to electrical equipment maintenance and capital project work.
4. 6b-2.1 Corporate Fleet Mechanic: Proposal to defer new role from 2025 to 2026. The plan for this role was to reduce outsourced contract costs. The work can continue to be outsourced (i.e., contracted to third-party providers). However, contracted costs are expected to be higher than delivering the work in-house. Service levels may be impacted by the continued reliance on external providers as lack of availability could increase vehicle downtime.
5. 7c-4.1 Regional Parks Maintenance Workers: Proposal to defer auxiliary staffing conversions from 2025 to 3.2 Full Time Equivalent¹ (FTE) (equivalent to four 0.8 FTEs) in 2026 and 3.2 FTE in 2027. Operations will remain as they are going into 2025. However, maintaining a high number of short-term auxiliary positions can result in difficulties attracting and retaining qualified candidates, experience and knowledge gaps, as well as increased levels of administration and supervision.
6. 10c-1.3 Aquatic Program Assistant – Panorama Recreation: Proposal to defer auxiliary staffing conversion from 2025 to 2026. This initiative supports a Peninsula Recreation Commission priority. The deferral to 2026 will result in an inability to meet community demand for programming at Panorama.
7. 10c-1.4 Maintain Recreation Staffing Levels – Panorama Recreation: Proposal to defer auxiliary staffing conversions from 2025 to 2026. This initiative supports a Peninsula Recreation Commission priority. The deferral to 2026 will result in an inability to meet community demand for programming at Panorama.
8. 10c-2.1 Maintain SEAPARC Reception Staffing: Proposal to defer auxiliary staffing conversion from 2025 to 2026. Operations will remain as they are going into 2025. However, if this role becomes vacant in 2025, operational challenges are expected as demand for services continues to grow, and reception hours increase in tandem.

¹ Standard measurement of employment where 1 FTE equals to the total number of hours worked annually by a full-time employee.

9. Operating budget adjustment for IT (Technology & Digital Transformation): Proposal to defer operating expenses related to the MNP Digital Transformation Services Review from 2025 to 2026. This will defer some of the work associated with the continued implementation of the recommendations from the IT service review conducted in 2022.
10. Support Division IBCs – 13d-1.1 Financial Services: This IBC is developed in principle to maintain current service level support as the scale of the organization continues to grow. In Financial Services this includes maintaining status quo service levels for Treasury, Financial Planning, Financial Reporting, Financial Operations (Accounts Payable/ Accounts Receivable/ Payroll) and Client Advisory Services.
11. Support Division IBCs - 13d-1.2 Technology & Digital Services: This IBC is developed in principle to maintain current service level support as the scale of the organization continues to grow. In Technology & Digital Services this includes maintaining status quo service levels for providing direct and indirect support for onboarding, offboarding and steady state operational support including helpdesk support for software and hardware requests.
12. Capital Plan adjustment: Reduce the budget for the upgrade of the Integrated Water Services Field Operations Centre facility in Goldstream from around \$5M to around \$3M. The project will be rescoped to remove the design of a third floor for the new building.

Tier 2 – “Medium Impacts” Proposals:

13. 3a-1.3 Hartland 2100: This initiative supports the Climate Action & Environment Board Priority. The proposal is to defer one new role and three programs associated with the new position from 2025 to 2026. This deferral will result in the re-timing of some activities related to the implementation of the Solid Waste Management Plan. It is expected that the following programs under development will be deferred to 2026: ReThink Waste Grants, Depot Funding Strategy, and Business Coaching Program.
14. 4b-4.1 Regional Trestles Renewal, Trails Widening & Lighting Project: This initiative is connected to the Transportation Board Priority. The proposal is to defer one new Term FTE from 2025 to 2026. Efforts will be made to maintain the project schedule as it is. However, the scope of work in 2025 will have to be adjusted considering the revised resourcing.
15. Equipment Reserve Fund contributions adjustment for Regional Parks: This supports the Climate Action & Environment Board Priority. Proposal to defer contribution for decarbonization from 2025 to 2026.
16. Land Acquisition: The 2025 Provisional Plan for Regional Parks included \$2M for future land acquisitions and associated debt servicing expenses. This proposal is to remove this funding from the capital plan for 2025 and reduce the associated debt servicing costs. The removal of these assumptions in the budget does not prevent the CRD Board from acquiring additional properties in 2025, should opportunities to do so emerge. A budget amendment would be required. This proposal only impacts 2025; future years have not been changed.

17. Capital Reserve Fund contributions adjustment for SEAPARC: This supports the Climate Action & Environment Board Priority. Proposal to defer contribution for decarbonization from 2025 to 2026. Some funding has already set aside to support decarbonization goals longer term.
18. 13a-5.1 New Corporate Project & Service Management Platform: Proposal to defer the new role and operating expenditure from 2025 to 2026. This platform is a replacement for a platform used by the former Core Area Wastewater Treatment Project and will be offered as a new platform for the management of corporate and capital projects. This deferral will delay some of the anticipated improvements, including improved efficiency, enhanced collaboration, and streamlined processes.
19. 13a-5.2 MyCRD and Supporting Platforms: Proposal to defer the new role and operating expenditure from 2025 to 2026. This initiative, which is significant in scope and size, is necessary to make improvements to and modernize online billing and payments for CRD service users. A deferral means that existing processes will remain unchanged, including manual payment processes which are more time and labour intensive.
20. Operating budget adjustment for IT (Technology & Digital Transformation): Proposal to defer operating expenses associated with governance activities, Security Threat and Risk Assessment (STRA), Privacy Impact Assessment, and licensing costs for Microsoft Co-Pilot (AI) from 2025 to 2026. This deferral will delay the deployment and adoption of AI tools and any resulting efficiency benefits.
21. 5a-1.4 Maintain CRHC Operations: This initiative supports the Housing Board Priority. The proposal is to defer three new roles associated with unit turnover from 2025 to 2026. As existing units become vacant, this team is responsible for completing any necessary remedial work to put the unit back on the market as soon as possible. The CRHC's target is to ensure the turnover of units is no greater than 30 days, but this has proved to be a challenge due, in part, to staff and contractor availability. While the work will be advanced through contracted services for an additional year, it is unlikely that the CRHC will be able to meet this target without the additional resourcing.
22. 2024 IBC 12b-4.1 Meeting Management Improvements: Proposal to defer all Boardroom improvements from 2025 to 2026. The drivers for this initiative were to prepare for future planned growth of the CRD Board, including the future inclusion of First Nations representatives and additional municipal directors, and to improve the technology available to support meetings. Making improvements, including Board table and technology upgrades, will result in disruption to CRD Board operations. It is preferable to proceed with all upgrades at the same time to minimize impacts. This deferral may result in unplanned emergency works should a technology failure occur.

Tier 3 – 'Highest Impacts' Proposals:

23. 2a-5.1 Seasonal Watershed Operators 2s: Proposal to defer auxiliary conversions from 2025 to 2026. These positions have, to date, been filled for nine months of the year with auxiliary labour. However, recent labour changes to the labour union have resulted in the need to either convert the positions to regular ongoing (nine months per year) or maintain the roles as auxiliaries and reduce their terms to six months per year. This deferral would reduce the

wildfire preparedness capacity for a year, which could impact the CRD's ability to proactively reduce risks in the watershed.

24. 5a-1.6 Manager Finance, Regional Housing: This initiative is connected to the Housing Board Priority. The proposal is to defer a new Term role from 2025 to 2026. The CRHC is growing at a rapid pace. This position is intended to fill a capacity gap to support the CRHC's long-term sustainability, resiliency and competitiveness goals. Without this additional capacity, the CRHC may be challenged to effectively scale up its operational systems, which could impact staff and service levels.
25. 11b-1.2 Manager, Safety: Proposal to defer new role from 2025 to 2026. This position will strengthen the Occupational Health & Safety service delivery model to ensure strategic and regulatory requirements are met, including responding to regulatory and legislative changes. This deferral could increase the risks of non-compliance with regulatory requirements, including special initiatives required by WorkSafeBC.

Financial Implications

The potential adjustments proposed above are summarized by impact level in Table 1 below:

Table 1. Incremental 2025 Proposed Potential Adjustment by Impact Level.

Level of Impact	FTE Adjustment	Requisition	Operating Expense	Capital Expense
Lowest	-11.9	-49,000	-353,104	-2,000,000
Medium	-6.5	-368,788	-2,507,526	-2,550,000
Highest	-3.5	-59,260	-307,215	0
TOTAL	-21.9	-477,048	-3,167,845	-4,550,000

For any potential adjustments that the CRD Board seeks to direct to the Provisional 2025 Financial Plan, once identified and specified, adjustments will be needed to individual service budgets for Final Budget approval in March 2025.

Note that a number of the potential adjustments will have minimal impact on requisition compared to expenses, due to the nature and funding of these initiatives.

CONCLUSION

The CRD Board directed staff to bring a list of potential adjustments to the Provisional 2025 Financial Plan, to be considered at the same time as the Community Need Summaries and the Provisional Financial Plan. The ELT has provided 25 proposals which have been grouped based on level of organizational and service impact. All proposals are to postpone or slow down activities.

RECOMMENDATION

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

Submitted by:	Fran Lopez, Manager, Strategic Planning
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: List of Potential Adjustments to the Provisional 2025 Financial Plan
Appendix B: Revised Staff Establishment Chart with Potential Adjustments

Potential Adjustments: 2025 CRD Provisional Financial Plan

Appendix A

IBC no.	Community Need	EA or Regional/ Subregional	Impact Category	IBC name / Nature of Expense	Service Name	Nature of Proposed Adjustment	Ongoing	Term	Term Ext.	Term > Regular	Auxiliary > Regular	FTE Count	Incremental 2025 Expense \$	Incremental 2025 Requisition \$
2a-8.3	Water	Regional	Lowest	Laboratory Assistant*	Environmental Water Quality	Defer new FTE from 2025 to 2026	- 1.00					- 1.00	64,782	
n/a	Water		Lowest	Demand Management - public engagement	Regional Water Supply	Defer demand management public engagement work from 2025-2026						-	98,570	
2b-2.4	Water	Regional	Lowest	Systems Maintenance Electrician	Wastewater Operations	Defer new FTE from 2025 to 2026	- 1.00					- 1.00	65,752	
6b-2.1	Climate Action	Regional	Lowest	Corporate Fleet Mechanic* - net cost impact \$0	Regional Water Supply	Defer new FTE from 2025 to 2026	- 1.00					- 1.00	-	
7c-4.1	Regional Parks	Regional	Lowest	Regional Parks Maintenance Workers - net cost impact \$0	Regional Parks	Defer Auxiliary Conversion from 2025: 4x0.8 FTEs to 2026; 4x0.8 FTEs to 2027					- 6.40	- 6.40	-	-
10c-1.3	Arts + Recreation	Subregional	Lowest	Aquatic Program Assistant	Panorama Recreation	Defer Auxiliary Conversion from 2025 to 2026					- 0.50	- 0.50	2,000	2,000
10c-1.4	Arts + Recreation	Subregional	Lowest	Maintain Recreation Staffing Levels	Panorama Recreation	Defer Auxiliary Conversion from 2025 to 2026					- 1.50	- 1.50	25,000	25,000
10c-2.1	Arts + Recreation	Subregional	Lowest	Maintain SEAPARC Reception Staffing	SEAPARC	Defer Auxiliary Conversion from 2025 to 2026					- 0.50	- 0.50	22,000	22,000
n/a	Business Systems + Processes	Regional	Lowest	MNP Digital Transformation Service Review \$75k	IT	Defer operating work from 2025 to 2026						-	75,000	
13d-1.1	Business Systems + Processes	Regional	Lowest	Support Division IBC - Financial Services	Finance	To be reassessed						-	-	
13d-1.2	Business Systems + Processes	Regional	Lowest	Support Division IBC - ITG&IS	IT	To be reassessed						-	-	
3a-1.3	Solid Waste + Recycling	Regional	Medium	Hartland 2100	Environmental Resource Management	Defer Solid Waste analyst from 2025 to 2026; defer term conversion to future years - require term extension for this role in 2025	- 1.00		1.00	- 1.00		- 1.00	134,962	
n/a	Solid Waste + Recycling	Regional	Medium	Solid Waste Program Development - ReThink Waste Grants	Environmental Resource Management	Defer program management from 2025 to 2026: ReThink Waste Grants						-	500,000	
n/a	Solid Waste + Recycling	Regional	Medium	Solid Waste Program Development - Depot Funding Strategy	Environmental Resource Management	Defer program management from 2025 to 2026: Depot Funding Strategy						-	500,000	
n/a	Solid Waste + Recycling	Regional	Medium	Solid Waste Program Development - Business Coaching Program	Environmental Resource Management	Defer program management from 2025 to 2026: Business Coaching Program						-	120,000	
4b-4.1	Transportation	Regional	Medium	Regional Trestles Renewal, Trails Widening & Lighting Project Team	Environmental Engineering	Defer 1.0 Term FTE from 2025 to 2026		- 1.00				- 1.00	142,000	
n/a	Regional Parks	Regional	Medium	Equipment Replacement reserve contribution - decarbonization	Regional Parks	Defer ERF transfer from 2025 to 2026 for decarbonization						-	175,000	175,000
n/a	Regional Parks	Regional	Medium	Land Acquisition debt revision - revise after 2025 Capital Plan adjustment from \$2m to \$0. **	Regional Parks	Revision in Debt servicing for 2025 for land acquisition						-	43,000	43,000
n/a	Arts + Recreation	Subregional	Medium	Capital Reserve contribution - decarbonization	SEAPARC	Defer capital reserve transfer from 2025 to 2026 for decarbonization						-	50,000	50,000
13a-5.1	Business Systems + Processes	Regional	Medium	New Corporate Project and Service Management Platform	IT	Defer new FTE and operating expense from 2025 to 2026	- 0.50					- 0.50	294,975	56,045
13a-5.2	Business Systems + Processes	Regional	Medium	MyCRD and Supporting Platforms	IT	Defer new FTE and operating expense from 2025 to 2026	- 1.00					- 1.00	235,487	44,743
n/a	Business Systems + Processes	Regional	Medium	Microsoft CoPilot - governance STRA and PIA \$25k	IT	Defer operating work from 2025 to 2026						-	25,000	
2a-5.1	Water	Regional	Highest	Seasonal Watershed Operator 2s	Regional Water Supply	Auxiliary Conversion of 2 x 0.75 FTE, from 2025 to 2026					- 1.50	- 1.50	46,879	
5a-1.6	Housing + Health	Regional	Highest	Manager Finance Regional Housing	Finance	Defer 1.0 Term FTE from 2025 to 2026		- 1.00				- 1.00	179,577	59,260
11b-1.2	People	Regional	Highest	Manager, Safety	Human Resources	Defer new FTE from 2025 to 2026 - no financial impact as funded through HR Allocation	- 1.00					- 1.00	80,759	-
TOTAL CRD							- 6.50	- 2.00	1.00	- 1.00	- 10.40	- 18.90	2,880,743	477,048
														-
5a-1.4	Housing + Health	CRHC	Medium	Maintaining CRHC Operations	Capital Regional Housing Corporation	Defer Unit turnover team of 3.0FTEs to 2026; add back contract for services budget	- 3.00					- 3.00	287,102	-
TOTAL CRD + CRHC							- 9.50	- 2.00	1.00	- 1.00	- 10.40	- 21.90	3,167,845	477,048

* Impact on multiple services
** Linked with Capital Plan change for Regional Parks below

Other Potential Cost Reductions - CAPITAL - for Final Budget Consideration

		Regional	Lowest	FOC Capital Contribution	Finance/Facilities	FOC Capital contribution revision from \$5m to \$3m for 2025; move from Finance to Facilities budget						- 2,000,000	
	Regional Parks	Regional	Medium	Land Acquisition revision - revise 2025 Capital Plan from \$2m to \$0.	Regional Parks	Remove 2025 Land Acquisition from capital plan, keep the out-years						- 2,000,000	
12b-4.1 (2024)	Business Systems + Processes	Regional	Medium	Boardroom Improvements	Board Expenditures	Boardroom improvements, deferred from 2025 to 2026 - amount to be confirmed by Kristen Morley						- 550,000	

REGULAR POSITIONS - ONGOING			Approved		Proposed						
Department/Division	2023	2024	2025 (Original)	Potential Adjustments	2025 (NEW)	2026	2027	2028	2029	Community Need	IBC Reference
Executive Services											
Executive Operations	5.00	6.00	6.00		6.00	6.00	6.00	6.00	6.00	Open Government	12c-1.1 Support Division IBC (2027:1)
Corporate Communications	8.00	8.00	11.50		11.50	11.50	12.50	12.50	12.50		11b-1.2 Manager, Safety (2026:1)
Human Resources & Corporate Safety	14.00	17.00	18.00	-1.00	17.00	18.00	21.00	23.00	23.00	People	11b-1.1 HRIS Talent Suite (2028:1) 11b-1.4 Corporate Recruiting (2027:2, 2028:1) 11b-3.1 Benefits, Wellness & Abilities Management (2027:1)
TOTAL EXECUTIVE SERVICES	27.00	31.00	35.50	-1.00	34.50	35.50	39.50	41.50	41.50		
SSI Administration (Executive Svcs)											
SSI Administration	6.00	7.00	7.00		7.00	7.00	7.00	7.00	7.00	Local Government	16b-1.2 SSI Parks & Recreation Staffing (2025:0.3)
SSI Parks & Recreation	12.33	11.93	12.23		12.23	12.23	12.23	12.23	12.23		
TOTAL SSI ADMINISTRATION	18.33	18.93	19.23	0.00	19.23	19.23	19.23	19.23	19.23		
Electoral Area Services											
Electoral Area Services			2.00		2.00	2.00	2.00	2.00	2.00	Local Government	16e-5.1 Electoral Area Services Department Oversight (2025:2)
TOTAL ELECTORAL AREA SERVICES	0.00	0.00	2.00	0.00	2.00	2.00	2.00	2.00	2.00		
Corporate Services											
Administration, Legal and Risk Management	9.00	10.00	10.00		10.00	10.00	11.00	11.00	11.00	Business Systems & Processes	13a-1.4 Departmental Administrator - Paralegal & Legal Assistant (2027:1)
Privacy and Information Services	4.60	5.60	6.60		6.60	7.60	8.60	8.60	8.60	Business Systems & Processes	13a-3.1 M365 SharePoint Online Transition to IM (2025:1, 2027:1, 2028:1)
Legislative Services	4.00	4.00	4.00		4.00	4.00	4.00	4.00	4.00	First Nations	(2024 Approval) 15a-1.2 First Nations Relations Staffing (2025:1)
First Nations Relations	4.00	5.00	6.00		6.00	6.00	6.00	6.00	6.00		
Real Estate and SGI Administration	4.00	4.00	4.00		4.00	4.00	4.00	4.00	4.00		
TOTAL CORPORATE SERVICES	25.60	28.60	30.60	0.00	30.60	31.60	33.60	33.60	33.60		
Finance & Technology											
Administration and Corporate Finance	7.50	7.50	7.00		7.00	7.00	7.00	7.00	7.00	Business Systems & Processes	13c-1.3 Senior Financial Advisor (2025:1)
Financial Services	47.50	48.50	49.00		49.00	51.00	51.00	51.00	51.00		13d-1.1 Support Division IBC - Financial Services (2025:2, 2026:2) To be reassessed
											13a-1.2 Manager of Procurement (2025:1)
											13a-4.1 Data Architect (2027:1)
Technology & Digital Transformation	48.27	49.27	54.77	-1.50	53.27	57.77	59.27	59.77	59.77	Business Systems & Processes	13a-4.5 Alternate Data Centre (2028:0.5) 13a-5.1 New Corporate Project and Service Mgmt Platform (2026:0.5) 13a-5.2 MyCRD and Supporting Platforms (2026:1) 13a-6.2 Cybersecurity Risk Specialist (2025:1) 13a-6.3 Senior IT Administrative Coordinator - Conversion (2025:1)
Arts & Culture	3.00	3.00	3.00		3.00	3.00	3.00	3.00	3.00		13d-1.2 Support Division IBC - IT&GIS (2025:2, 2026:0.5) To be reassessed
TOTAL FINANCE & TECHNOLOGY	106.27	108.27	113.77	-1.50	112.27	118.77	120.27	120.77	120.77		
Integrated Water Services											
Administration	8.29	9.29	7.29		7.29	7.29	7.29	7.29	7.29	Business Systems & Processes Climate Action	13b-2.1 Enterprise Asset Management System (2025:1)
Corporate Asset & Maintenance Management	17.00	17.00	22.00	-1.00	21.00	22.00	22.00	22.00	22.00		6b-2.1 Corporate Fleet Mechanic (2026:1) (2024 Approval) 2b-1.1 Dam Safety Program (2025:2, 2026:3)
Infrastructure Engineering	27.00	28.00	31.00		31.00	34.00	34.00	34.00	34.00	Climate Action	2b-2.2 Capital Projects Resource (2025:1)
Wastewater Infrastructure Operations	74.50	74.50	76.50	-1.00	75.50	76.50	76.50	76.50	76.50	Water	2b-2.3 Systems Maintenance Electronics Technologist (2025:1)
Water Infrastructure Operations	50.00	51.00	54.00		54.00	54.00	54.00	54.00	54.00	Water	2b-2.4 Systems Maintenance Electrician (2026:1) (2024 Approval) 2b-1.1 Dam Safety Program (2025:1)
Watershed Protection	27.00	27.00	28.50	-1.50	27.00	28.50	28.50	28.50	28.50	Water	2b-2.1 Utility Operator - Water Operations (2025:1)
TOTAL INTEGRATED WATER SERVICES	203.79	206.79	219.29	-3.50	215.79	222.29	222.29	222.29	222.29		2a-5.1 Seasonal Watershed Operators (2026:1.5)
Parks, Recreation & Environmental Services											
Administration	3.00	3.00	3.00		3.00	3.00	3.00	3.00	3.00	Climate Action	6a-1.1 Implement Climate Action Strategy 2026 (2026:1)
Climate Action Programs	5.00	5.00	5.00		5.00	6.00	6.00	6.00	6.00		
Environmental Protection	54.30	54.30	52.40	-1.00	51.40	52.40	52.40	52.40	52.40	Water	2a-8.2 Water Quality Sampling Technician (2025:0.6) 2a-8.3 Laboratory Assistant (2026:1)
Environmental Resource Mgmt.	25.70	28.70	34.70	-2.00	32.70	35.20	35.20	35.20	35.20	Solid Waste & Recycling Wastewater	3a-1.3 Hartland 2100 (2025:1, 2026:2.5) 1b-4.2 - Innovative Projects Work Unit (2025:2)
Facility Mgmt. & Engineering	25.00	26.00	27.00		27.00	27.00	27.00	27.00	27.00		
Panorama Recreation	36.85	37.75	39.75	-2.00	37.75	39.75	39.75	39.75	39.75	Arts & Recreation	10c-1.3 Aquatic Program Assistant (2026:0.5)
Regional Parks	77.00	77.00	83.40	-6.40	77.00	80.20	83.40	83.40	83.40	Regional Parks	10c-1.4 Maintain Recreation Staffing Levels (2026:1.5)
SEAPARC	19.10	20.10	20.60	-0.50	20.10	20.60	20.60	20.60	20.60	Arts & Recreation	7c-4.1 Regional Parks Maintenance Workers (2026:3.2, 2027:3.2)
TOTAL PARKS & ENVIRONMENTAL SERVICES	245.95	251.85	265.85	-11.90	253.95	264.15	267.35	267.35	267.35		10c-2.1 Maintain SEAPARC Reception Staffing (2026:0.5)
Planning & Protective Services											
Administration	3.00	3.00	3.00		3.00	3.00	3.00	3.00	3.00	Local Government	16f-1.1 Maintaining Building Inspection Operations (2025:0.4)
Building Inspection	11.20	11.20	11.60		11.60	11.60	11.60	11.60	11.60		
Health & Capital Planning	2.00	2.00	2.00		2.00	2.00	2.00	2.00	2.00		
JDFEA Services	4.30	4.30	4.30		4.30	4.30	4.30	4.30	4.30		
Protective Services	19.50	21.00	24.00		24.00	25.00	25.00	26.00	26.00	Local Government Solid Waste & Recycling Safety & Emergency Management	16g-3.2 Electoral Area Fire Services Compliance (2025:0.5) 16g-3.4 Bylaw Enforcement Staffing (2025:1, 2028:1) 3a-1.3 Hartland 2100 (2025:0.5, 2026:1) 9a-2.1 Resiliency and Recovery Coordinator (2025:1)
Regional Planning	8.00	8.00	8.00		8.00	8.00	8.00	8.00	8.00	Transportation	4a-1.2 Transportation Service Implementation (2025:1*)
Regional Housing	57.00	62.00	71.00	-3.00	68.00	71.00	75.00	75.00	75.00	Housing & Health	5a-1.4 Maintaining CRHC Operations (2025:6, 2026:3, 2027:4)
TOTAL PLANNING & PROTECTIVE SERVICES	105.00	111.50	123.90	-3.00	120.90	124.90	128.90	129.90	129.90		
TOTAL CRD REGULAR POSITIONS (ONGOING)	731.94	756.94	810.14	-20.90	789.24	818.44	833.14	836.64	836.64		

REGULAR POSITIONS - FIXED DURATION			Approved		Proposed						
Department/Division	2023	2024	2025 (Original)	Potential Adjustments	2025 (NEW)	2026	2027	2028	2029	Community Need	IBC Reference
Executive Services											
Corporate Communications			1.00		1.00	1.00	1.00	1.00		Transportation	4b-4.1 Regional Trestles Renewal, Trails Widening Project (2025:1)
Human Resources & Corporate Safety			0.50		0.50	2.50	2.00			People	11b-1.1 HRIS Talent Suite (2026:2) 13a-3.2 SAP S4/HANA Enhancements (2025:0.5)
Finance & Technology											
Financial Services	2.50	3.50	4.00	-1.00	3.00	3.50	1.50	1.50	1.00	Housing & Health	5a-1.6 Manager Finance Regional Housing (2026:1)
Technology & Digital Transformation	4.00	4.00	3.00		3.00	3.00					
Parks, Recreation & Environmental Services											
Climate Action Programs	1.00	1.00	1.00		1.00	0.00				Transportation	6a-1.1 Implement Climate Action Strategy 2026 (-1 FTE)
Environmental Protection	3.50	3.50	3.50		3.50	3.50					
Environmental Resource Mgmt.	1.00	1.00	0.00	1.00	1.00						3a-1.3 Hartland 2100 Term Extension (2025:1)
Facility Mgmt. & Engineering	1.00	1.00	3.00	-1.00	2.00	3.00	3.00	3.00			4b-4.1 Regional Trestles Renewal, Trails Widening Project (2025:1, 2026:1)
Planning & Protective Services											
Health & Capital Planning	2.00	2.00	2.00		2.00	2.00	1.00			Housing & Health	5e-1.2 Health Capital Planning (2025:1) 5a-1.3 Increasing Housing Supply & Rural Pilot Program (2026:1)
Regional Housing	12.00	14.00	20.00		20.00	15.00	13.00	13.00	5.00	Housing & Health	5a-1.5 Capital Project Delivery (2025:5) 5d-1.1 Regional Data System & HIFIS (2025:1)
Regional Planning							0.00	0.00	0.00	Planning	8b-1.1 Foodlands Access - Service Creation & Activation (2027: 0.5*)
TOTAL CRD REGULAR POSITIONS (FIXED DURATION)	27.00	30.00	38.00	-1.00	37.00	33.50	21.50	18.50	6.00		
TOTAL CRD REGULAR POSITIONS (ALL)	758.94	786.94	848.14	-21.90	826.24	851.94	854.64	855.14	842.64		