



Notice of Meeting and Meeting Agenda Finance Committee

Wednesday, November 6, 2024

9:30 AM

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

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

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

1. Territorial Acknowledgement

2. Approval of Agenda

3. Adoption of Minutes

3.1. [24-1077](#) Minutes of the July 3, 2024 Finance Committee Meeting

Recommendation: That the minutes of the Finance Committee meeting of July 3, 2024 be adopted as circulated.

Attachments: [Minutes - July 3, 2024](#)

4. Chair's Remarks

5. Presentations/Delegations

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

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

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

6. Committee Business

6.1. [24-874](#) Capital Regional District External Grants Update

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

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

6.2. [24-923](#) 2025 Budget for the Royal Theatre Service and the McPherson Playhouse Service

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
(WP- Oak Bay, Saanich, Victoria)
2. That the maximum allowable contribution amount of \$750,000 be approved for the McPherson Playhouse Service.
(WP- Victoria)

Attachments: [Staff Report: RMTSAC Budget 2025](#)
 [Appendix A: 2023 Audited Financial Statements for the RMTS](#)
 [Appendix B: 2023 Annual Report for the RMTS](#)
 [Appendix C: 2025 Budget for the Royal Theatre Service](#)
 [Appendix D: 2025 Budget for the McPherson Playhouse Service](#)

6.3. [24-1093](#) Bylaw No. 4645: 2024 to 2028 Financial Plan Bylaw, 2024, Amendment No. 5, 2024

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

1. That Bylaw No. 4645, "2024 to 2028 Financial Plan Bylaw, 2024, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
(WA)
2. That Bylaw No. 4645 be adopted.
(WA, 2/3rds on adoption)

Attachments: [Staff Report: Bylaw No. 4645: 2024-28 Fin Plan Amend No. 5](#)
 [Appendix A: Bylaw No. 4645, with Schedules](#)

6.4. [24-899](#) Bylaw No. 4643: Revenue Anticipation (General Purpose) Bylaw No. 1, 2024

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

1. That Bylaw No. 4643, "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
(WA)
2. That Bylaw No. 4643 be adopted.
(WA, 2/3rds on adoption)

Attachments: [Staff Report: Bylaw No. 4643 Revenue Anticipation](#)
 [Appendix A: Bylaw No. 4643](#)

- 6.5.** [24-910](#) Bylaw Nos. 4637 and 4638: Amendments to Operating Reserve Fund Bylaws Nos. 4146 and 4102
- Recommendation:** The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4637, "Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
(WA)
 2. That Bylaw No. 4637 be adopted.
(WA, 2/3rds on adoption)
 3. That Bylaw No. 4638, "Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
(WA)
 4. That Bylaw No. 4638 be adopted.
(WA, 2/3rds on adoption)
- Attachments:** [Staff Report: BLs 4637 & 4638 Amend ORF BLs 4146 & 4102](#)
[Appendix A: Bylaw No. 4637](#)
[Appendix B: Bylaw No. 4638](#)
- 6.6.** [24-915](#) Bylaw No. 4635: Amendment to Capital Reserve Bylaw No. 3995
- Recommendation:** The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4635, "Fire Protection Services Reserve Fund Bylaw No. 1, 2015, Amendment Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
(WA)
 2. That Bylaw No. 4635 be adopted.
(WA, 2/3rds on adoption)
- Attachments:** [Staff Report: BL 4635: Amd. to Capital Reserve BL 3995](#)
[Appendix A: Bylaw No. 4635](#)
- 6.7.** [24-940](#) Bylaw Nos. 4632 and 4633: Capital Reserve Fund Bylaws
- Recommendation:** The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4632, "Emergency Response Telephone Extended Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
(WA)
 2. That Bylaw No. 4632 be adopted.
(WA, 2/3rds on adoption)
 3. That Bylaw No. 4633, "Juan de Fuca Community Parks Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
(WA)
 4. That Bylaw No. 4633 be adopted.
(WA, 2/3rds on adoption)
- Attachments:** [Staff Report: BLs 4632 & 4633: Cap. Reserve Fund Bylaws](#)
[Appendix A: Bylaw No. 4632](#)
[Appendix B: Bylaw No. 4633](#)

- 6.8.** [24-916](#) Bylaw No. 4618: Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024
- Recommendation:** The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4618, "Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
(WA)
 2. That Bylaw No. 4618 be adopted.
(WA, 2/3rds on adoption)
- Attachments:** [Staff Report: Bylaw 4618 Temp Borrowing Regional Trails](#)
[Appendix A: Bylaw No. 4618](#)
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- 6.9.** [24-912](#) Bylaw No. 4634: Recreation Services in the District of Sooke and the Juan de Fuca Electoral Area Loan Authorization Bylaw No. 1, 2024
- Recommendation:** The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4634, "Sooke and Electoral Area Recreation and Facilities Service 2025 Capital Project Loan Authorization Bylaw No. 1, 2024", be introduced and read a first, second and third time;
(WA)
 2. That participating area approval be obtained for the entire proposed service area by alternative approval process; and
(NWA, 2/3rds on AAP)
 3. That Bylaw No. 4634 be forwarded to the Inspector of Municipalities for approval.
(NWA)
- Attachments:** [Staff Report: Bylaw 4634 Rec Services Sooke JdF Loan Authorization](#)
[Appendix A: Bylaw No. 4634](#)
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- 6.10.** [24-1145](#) Motion Arising Clarification from the 2025 Provisional Financial Plan
- Recommendation:** [At the October 30, 2024 Capital Regional District Board Provisional Budget meeting, the below motion arising was referred to the Finance Committee to bring back options to clarify the wording of the below motion and report back to the Capital Regional District Board for consideration:
"To direct staff to report back on options to reduce the budget lift for 2026 by 1% at the next strategic priorities session."
- At the November 6, 2024 Finance Committee meeting, the attached staff report presented 4 options for rewording the motion which the Committee deliberated but did not recommend any motion directing a 1% reduction for the Board's consideration; however, the following motion arising was carried:]
The Finance Committee recommends to the Capital Regional District Board:
That a report providing options and detailing implications for undertaking CRD service reviews be provided to the May Strategic Priorities meeting or earlier.
- Attachments:** [Staff Report: Motion Arising Clarification-2025 Provisional Fin Plan](#)
[Appendix A: 2025 Operating Expenditures and Req](#)

7. Notice(s) of Motion

8. New Business

9. Adjournment

The next meeting will be held in 2025.

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

Meeting Minutes

Finance Committee

Wednesday, July 3, 2024

9:30 AM

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

PRESENT

Directors: S. Brice (Chair), P. Brent, C. Coleman, S. Goodmanson (9:31 am) (EP), D. Kobayashi, M. Little, K. Williams, R. Windsor

Staff: T. Robbins, Chief Administrative Officer; N. Chan, Chief Financial Officer (EP); S. Henderson, Senior Manager, Real Estate and Southern Gulf Islands Administration; A. Linwood, Controller, Financial Services; M. Lagoa, Deputy Corporate Officer; J. Dorman, Committee Clerk (Recorder)

EP - Electronic Participation

Regrets: Director(s) P. Jones, C. Plant

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

1. Territorial Acknowledgement

Chair Brice provided a Territorial Acknowledgement.

2. Approval of Agenda

MOVED by Director Brent, **SECONDED** by Director Coleman,
That the agenda for the July 3, 2024 Finance Committee meeting be approved.
CARRIED

3. Adoption of Minutes

3.1. [24-650](#) Minutes of the May 1, 2024 Finance Committee Meeting

Director Goodmanson joined the meeting electronically at 9:31 am.

MOVED by Director Brent, **SECONDED** by Director Kobayashi,
That the minutes of the Finance Committee meeting of May 1, 2024 be adopted
as circulated.
CARRIED

4. Chair's Remarks

There were no Chair's remarks.

5. Presentations/Delegations

There were no presentations or delegations.

6. Committee Business

6.1. [24-520](#) Bylaw No. 4617: Capital Regional District Recreation Services and Facilities Fees and Charges 2024-2025

N. Chan spoke to Item 6.1.

Discussion ensued on the following:

- commission fee structure update recommendations
- financial plan updates
- LIFE program

**MOVED by Director Windsor, SECONDED by Director Brent,
That the Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4617, "Capital Regional District Recreation Services and Facilities Fees and Charges Bylaw No. 1, 2009, Amendment Bylaw No. 19, 2024", be introduced and read a first, second and third time;
2. That Bylaw No. 4617 be adopted.
CARRIED**

6.2. [24-494](#) Municipal Finance Authority 2024 Fall Issue - Capital Regional District Security Issuing Bylaws No. 4621, 4622 and 4623

N. Chan spoke to Item 6.2.

Discussion ensued on the following:

- indicative interest rates
- security issuing forecast borrowing

**MOVED by Director Little, SECONDED by Director Brent,
The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4621, Security Issuing Bylaw No. 2, 2024, be introduced and read a first, second and third time; and
2. That Bylaw No. 4621 be adopted.
3. That Bylaw No. 4622, Security Issuing Bylaw No. 3, 2024, be introduced and read a first, second and third time; and
4. That Bylaw No. 4622 be adopted.
5. That Bylaw No. 4623, Security Issuing Bylaw No. 4, 2024, be introduced and read a first, second and third time; and
6. That Bylaw No. 4623 be adopted.
CARRIED**

- 6.3. [24-545](#) Bylaw No. 4619: 2024 to 2028 Financial Plan Bylaw, 2024, Amendment No. 2, 2024

N. Chan spoke to Item 6.3.

**MOVED by Director Kobayashi, SECONDED by Director Williams,
The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4619, "2024 to 2028 Financial Plan Bylaw, 2024, Amendment
Bylaw No. 2, 2024", be introduced and read a first, second, and third time; and
2. That Bylaw No. 4619 be adopted.
CARRIED**

- 6.4. [24-488](#) Capital Regional District External Grants Update

N. Chan presented Item 6.4. for information

Discussion ensued on the regional water supply master plan project grants.

- 6.5. [24-285](#) Guiding Principle for Distribution of Non-Application Based Grants

N. Chan spoke to Item 6.5.

Discussion ensued on the distribution of grants to electoral areas.

**MOVED by Director Coleman, SECONDED by Director Windsor,
The Finance Committee recommends to the Capital Regional District Board:
The guiding principle that the distribution of non-application-based grants be in
alignment with the grantor's funding formulae and programing requirements be
approved.
CARRIED**

7. Notice(s) of Motion

There were no notice(s) of motion.

8. New Business

There was no new business.

9. Adjournment

**MOVED by Director Coleman, SECONDED by Director Little,
That the July 3, 2024 Finance Committee meeting be adjourned at 10:05 am.
CARRIED**

CHAIR

RECORDER

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 06, 2024**

SUBJECT **Capital Regional District External Grants Update**

ISSUE SUMMARY

To provide the Capital Regional District (CRD) Board a bimonthly update on external grants activity for the period between August 19, 2024 and October 21, 2024.

BACKGROUND

This report summarizes activities and outcomes since the CRD External Grants Update was last presented in September 2024. The External Grants Dashboard (Appendix A) details applications submitted, updated, awarded and declined as of 2024. Appendix B provides a summary of grant alerts for 2024 referencing CRD grant applications approved, pending and declined.

IMPLICATIONS

Financial Implications

Grants/Contributions Awarded

1. \$200,000 through the Union of BC Municipalities' Community Emergency Preparedness Fund to support a consolidated climate action risk assessment for the CRD Electoral Areas as well as CRD land with critical infrastructure. Additionally, the fund will support community drought level awareness signage within the Electoral Areas.
2. \$179,440 through the Union of BC Municipalities' Community Emergency Preparedness Fund to support structure fire training for six fire departments within Juan de Fuca and the Southern Gulf Islands. Funding will also be used for critical firefighting and protective equipment purchases.

There are two grants under news embargo.

Applications Submitted

Three CRD applications were submitted:

1. \$400,000 through the BC Ministry of Emergency Management and Climate Readiness' Disaster Resilience and Innovation Funding Program for a community adaptivity assessment for the CRD's electoral areas and critical infrastructure, which will help assess the CRD's capacity to adapt and lead following a disaster. The assessment will identify risks and potential gaps that be improved.
2. \$400,000 through the BC Ministry of Emergency Management and Climate Readiness' Disaster Resilience and Innovation Funding Program for a multi-hazard resilience plan for the CRD's electoral areas and critical infrastructure, which is intended to reduce the risks posed by hazards, protect lives, property and the economy, and enhance community resilience. It provides a planning framework for foreseeable natural hazards by prioritizing critical

infrastructure and mitigation projects while identifying resources, information and strategies for management of recovery sectors.

3. \$400,000 through the BC Ministry of Emergency Management and Climate Readiness' Disaster Resilience and Innovation Funding Program for a risk assessment of the CRD's electoral areas and critical infrastructure, which will identify, map and categorize potential threats and risks. This will help guide future mitigation projects.

Service Delivery Implications

New Grant Opportunities

Eleven grant calls (including programs with multiple streams) were issued during the reporting period and are summarized in Table 1. Appendix B details relevant active grants (as of October 21, 2024) and lists recently closed grants for 2024. Appendix B also references CRD grant applications approved, pending and declined/withdrawn.

Table 1: Grant Calls Issued

Grant	Deadline	Information
Operation ReLeaf Program – Tree Canada	15-Oct-24	Funding to help recover areas that have undergone substantial tree loss due to a natural event
Growing Canada's Community Canopies – Green Municipal Fund	15-Oct-24	Funding for tree planting initiatives
Growing Canada's Community Canopies – Green Municipal Fund	16-Oct-24	Funding to improve the availability and condition of community buildings in communities experiencing higher needs and who are currently underserved
Active Transportation Infrastructure Grant – Province of BC	31-Oct-24	Funding to support BC communities to make it easier and safer for people to walk, ride, or roll using active transportation modes through two streams: 1. Active transportation network planning: develop active transportation network plans to encourage active transportation 2. Active transportation infrastructure: funding for active transportation components of planning, community engagement, project management and research and development
Celebrate Canada Funding Program – Government of Canada Department of Canadian Heritage	21-Nov-24	Funding for activities organized on National Indigenous Peoples Day, Saint Jean-Baptiste Day, Canadian Multiculturalism Day or Canada Day
Go Electric Medium and Heavy-Duty Public Charger Program – CleanBC	29-Nov-24	To increase public chargers for medium and heavy-duty vehicles

Grant	Deadline	Information
Infrastructure Planning Grant Program – Ministry of Municipal Affairs	11-Dec-24	Funding for infrastructure and asset planning
Documentary Heritage Communities Program – Library and Archives Canada	09-Jan-25	Funding to support records and publications that reflect Canada's history
TD Friends of the Environment Foundation Grant – TD Bank Group	15-Jan-25	Funds to support schoolyard greening, park revitalization, community gardens, park programming and citizen science initiatives
FireSmart Community Resilience Investment Program – UBCM	30-Sep-25	Funding to reduce the risk of wildfires and mitigate their impacts on BC communities

CONCLUSION

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

RECOMMENDATION

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

Submitted by:	Lia Xu, MSc., CPA, CGA, Finance Manager, Local Services and Corporate Grants
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: 2024 External Grants Dashboard
Appendix B: 2024 Grant Alerts

APPENDIX A

2024 EXTERNAL GRANTS DASHBOARD

(updated 21-Oct-24)

 Approved	 Pending	 Declined
25	9	19
\$15,750,756	\$2,267,846	\$70,705,764

2024 Approved Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	Schooner Way-School Trail - Pender Island	500,000	2023
	Economic Diversification Stream – Rural Economic Diversification and Infrastructure Program	Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands	495,000	2023
	Community REGreening Program – BC Hydro	Dinner Bay Park Fitness Circuit Beautification - Mayne Island	4,600	2024

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Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services (Con't)	New Horizons for Seniors Program – Employment and Social Development Canada	Dinner Bay Seniors Fitness Circuit - Mayne Island	25,000	2024
	Community Emergency Preparedness Fund – UBCM *New	Climate Risk Assessment and Water Conservation Signage	200,000	2024
Executive Services	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	Merchant Mews Pathway Project – Salt Spring Island	112,000	2023
	Community Grants Fund – Salt Spring Island Foundation	Portlock Park Bleachers	4,000	2023
	Bloom Fund – Salt Spring Island Foundation	Mount Maxwell Community Park Preservation and Improvement	100,000	2023
	Community Grants Fund – Salt Spring Island Foundation	Dance Studio Mirrors and Barres	5,000	2024
	Community Grants Fund – Salt Spring Island Foundation	Portlock Park Well Revitalization Project	10,000	2024

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Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks & Environmental Services	CleanBC – BC Hydro Custom Incentive Program	Panorama Recreation Arena Dehumidifier Electrification	7,514	2023
	Energy Audit Program – BC Hydro	Saanich Peninsula Wastewater Treatment System Energy Study	25,000	2023
	Family Day Grant Program – BC Recreation and Parks Association	SEAPARC Family Day Activities	1,000	2024
	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	Regional Trestles Renewal, Trails Widening and Lighting Project	500,000	2023
	Sustainable Communities Program – BC Hydro	Capital Region Covered Buildings List	16,000	N/A
	CleanBC Communities Fund – Climate Change Mitigation – Green Infrastructure Stream – Investing in Canada Infrastructure Program	Capital Regional District Public Electric Vehicle Charging Network Project (Total Grant Award of \$6.4M including City of Victoria portion as partnership)	1,710,037	2022
	Local Government Climate Action Program – Province of BC	2024-26 Local Government Climate Action program	369,429	N/A
	Corporate Energy Manager – BC Hydro	CRD Corporate Energy Manager	207,500	N/A

APPENDIX A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Planning & Protective Services	Rapid Housing Initiative – Canada Mortgage and Housing Corporation	1502 Admirals Road Housing Project	9,922,687	2022
	Community Resiliency Initiative Grant – 2023 FireSmart Community Funding and Supports – Union of BC Municipalities (UBCM)	Capital Regional District FireSmart Project – 2023	344,057	2022
	Local Government Housing Initiative – Province of BC	For projects such as: Official Development Plan updates, Housing Needs Reports and other activities	252,492	N/A
	Active Transportation Network Planning Stream – BC Active Transportation Infrastructure Grants Program	Juan de Fuca Electoral Area - Active Transportation Network Plan	30,000	2023
	Community Emergency Preparedness Fund – UBCM	Emergency Support Services Equipment and Training	30,000	2024
	Community Resiliency Investment Program – UBCM	2024-25 FireSmart Community Funding and Supports	700,000	2024
	Community Emergency Preparedness Fund – UBCM *New	Capital Regional District Fire Department Training and Equipment Project 2024	179,440	2023
Total			15,750,756	

APPENDIX A

 2024 Pending Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services	Capital and Innovation Program – Island Coastal Economic Trust	Schooner Way-School Trail - Pender Island	100,000	2024
Parks & Environmental Services	Local Leadership for Climate Adaptation – Green Municipal Fund	Capital Region Climate Adaptation Capacity Building Initiative	236,151	2024
Planning & Protective Services	Sustainable Affordable Housing Study Grant – Green Municipal Fund – Federation of Canadian Municipalities	Campus View Redevelopment Project	175,000	2023
	Sustainable Affordable Housing Study Grant – Green Municipal Fund	Village on the Green Affordable Housing Redevelopment Study	175,000	2023
	Enabling Accessibility Fund – Employment and Social Development Canada	Hearing Loop Installation - SEAPARC	12,195	2024
	Build and Mobilize Foundational Wildland Fire Knowledge Program – Natural Resources Canada	Wildfire Table and Braided Knowledge Mobilization Initiative	369,500	2024
	Disaster Resilience & Innovation Funding Program – BC Ministry of Emergency Management and Climate Readiness *New	Community Adaptivity Assessment	400,000	2024

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Department	Grant Program	Project	Amount (\$)	Year Submitted
Planning & Protective Services (Con't)	Disaster Resilience & Innovation Funding Program – BC Ministry of Emergency Management and Climate Readiness *New	Multi Hazard Resilience Plan	400,000	2024
	Disaster Resilience & Innovation Funding Program – BC Ministry of Emergency Management and Climate Readiness *New	Risk Assessment	400,000	2024
Total			2,267,846	

APPENDIX A

 2024 Declined Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services	Outdoor Recreation Fund of BC – Outdoor Recreation Council of BC	Henderson Park Information Kiosk	3,942	2024
Executive Services	Economic Diversification Stream – Rural Economic Diversification and Infrastructure Program	Ganges Harbourwalk Revitalization Project - Detailed Designs	100,000	2023
	Community Grants Fund – Salt Spring Island Foundation	Inclusive Recreation Gym and Swim	10,000	2023
	Community Grants Fund – Salt Spring Island Foundation	Rollerskating for Youth Drop-in	4,900	2023
Integrated Water Services	Disaster Mitigation and Adaptation Fund – Infrastructure Canada	Capital Regional District – Regional Water System Upgrades – Disaster Mitigation and Adaptation Improvement Project	63,150,000	2023
	Heritage Legacy Fund – HeritageBC	Graffiti Removal - Goldstream Powerhouse	28,000	2024
Parks & Environmental Services	CleanBC – BC Hydro Commercial Custom Program	Panorama Energy Recovery Project	200,000	2020
	Grant Program for Specialized Equipment and Training for Police and Related Agencies – Civil Forfeiture Office	Park Ranger Equipment	4,462	2023

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Parks & Environmental Services (Con't)	Community Development Grants – Canadian Tire Jumpstart	Serve's Up! Tennis for Saanich Peninsula Schools – Panorama Programming	5,485	2024
	Active Community Grant Program – BC Alliance For Healthy Living	Serve's Up! Tennis for Saanich Peninsula Schools – Panorama Programming	32,200	2024
Planning & Protective Services	Seed Funding – CMHC	1800 McKenzie Phase 1	149,995	2024
	Seed Funding – CMHC	Cloverhurst-Amberlea	149,995	2024
	Seed Funding – CMHC	Grey Oak Square	149,995	2024
	Seed Funding – CMHC	Swanlea	149,995	2024
	Seed Funding – CMHC	Verdier	149,995	2024
	Active Community Grant Program – BC Alliance For Healthy Living	Moving on With Your Life (after brain injury) and Beyond Breast Cancer – SEAPARC Programming	50,000	2024
	Natural Climate Solutions Grant – Paul G. Allen Foundation	Building Climate Resilience and Community Connections through Tree Planting in the Capital Region	500,000	2024

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Planning & Protective Services (Con't)	Active Transportation Fund – Infrastructure Canada	Galloping Goose Regional Trail and Selkirk Trestle Enhancement Project (Submitted by Ministry of Transportation and Infrastructure, in partnership with Regional Parks)	5,848,328	2022
	Community Grant Program – Tire Stewardship BC	Greenglade Community Centre Playground	18,472	2023
Total			70,705,764	

APPENDIX B

2024 GRANT ALERTS

Open Grants as of 21-Oct-24 (Including CRD Applications Approved, Pending and Declined)

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
31-Oct-24	Active Transportation Infrastructure Grant – BC Active Transportation [LINK]	Funding to support B.C. communities to make it easier and safer for people to walk, ride, or roll using active transportation modes through two streams: 1. Active transportation network planning: development of active transportation network plans to encourage active transportation 2. Active transportation infrastructure: active transportation project costs that are part of an active transportation network or equivalent
31-Oct-24	Rural Economic Diversification and Infrastructure Program – Province of BC [LINK]	Support for rural economic development projects via two relevant streams: 1. Economic Capacity: Aims to build economic capacity through projects such as Community Assessments, Engagement, Professional development programs, staffing. 2. Economic Diversity: Funds for development and planning projects and funds for implement projects resulting in new programs or assets.
01-Nov-24	Indigenous Cultural Safety and Cultural Humility Training (2024) – UBCM [LINK]	To enhance cultural safety and humility in the delivery of local emergency management programs and services
21-Nov-24	Celebrate Canada Funding Program – Government of Canada Department of Canadian Heritage [LINK]	Funding for activities organized on National Indigenous Peoples day, Saint Jean-Baptiste Day, Canadian Multiculturalism Day or Canada Day
29-Nov-24	Go Electric Medium and Heavy Duty Public Charger Program – CleanBC [LINK]	To increase public chargers for medium and heavy duty vehicles

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
02-Dec-24	Plastics Action Fund – Alacrity Canada [LINK]	To support new projects and project financing in the Regional Plastics Innovation Category in communities with a population of less than 25,000
06-Sep-24 06-Dec-24	Community to Community Program (C2C) – Union of BC Municipalities (UBCM) [LINK]	To support C2C forums and expanding to include First Nation-local government reconciliation and relationship building through agreements, joint plans and/or strategies for reviewing by-laws and/or policies
11-Dec-24	Infrastructure Planning Grant Program – Ministry of Municipal Affairs [LINK]	Funding for infrastructure and asset planning
30-Sep-24 31-Dec-24	FireSmart Community Funding and Supports – UBCM [LINK]	Funding to increase community resiliency by undertaking community-based planning and activities that reduce the community's risk from wildfire <i>Planning and Protective Services 2024 FireSmart Community Funding and Supports</i>
09-Jan-25	Documentary Heritage Communities Program – Library and Archives Canada [LINK]	Funding to support records and publications that reflect Canada's history.
15-Jan-25	TD Friends of the Environment Foundation Grant – TD Bank Group [LINK]	Funds to support schoolyard greening, park revitalization, community gardens, park programming and citizen science initiatives
31-Jan-25	Emergency Support Services Equipment and Training – UBCM [LINK]	Funding to support eligible applicants to build local capacity to provide emergency support services through volunteer recruitment, retention and training
28-Feb-25	Emergency Operations Centres Equipment and Training (2025) – UBCM [LINK]	Funding to support the purchase of equipment and supplies required to maintain or improve Emergency Operations Centres (EOC) and to enhance EOC capacity through training and exercises

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
04-Oct-24 28-Mar-25	Disaster Risk Reduction-Climate Adaption (2024/25) – UBCM [LINK]	Funding to reduce risks from future disasters due to natural hazards and climate-related risks through three streams: 1. Foundational activities including risk mapping, risk assessments and planning. 2. Non-structural projects including land use planning and education and temporary mitigation equipment 3. Small Scale Structural Projects
30-Sep-25	FireSmart Community Resilience Investment Program – UBCM [LINK]	Funding to reduce the risk of wildfires and mitigate their impacts on BC communities.
31-Mar-27	Codes Acceleration Fund – Natural Resources Canada [LINK]	To accelerate the adoption of the highest feasible energy performance such as net-zero emissions codes, promote compliance and build capacity in two streams: 1. Regional and municipal governments that have the authority to adopt energy by-laws and codes 2. Regional and municipal governments that do not have authority to adopt building energy by-laws and codes
Continuous (limited funds)	The Living Cities Canada Fund (2024) – Green Communities Canada [LINK]	For small-scale green infrastructure projects
Continuous (limited funds)	Go Electric – CleanBC [LINK]	Funding to support fleet transition to electric vehicles
Continuous (limited fund)	Rural Transit Solutions Fund Planning and Design Stream – Infrastructure Canada [LINK]	Planning and design project funding to support the development and expansion of locally driven transit solutions
Continuous through 2025	Next Generation 911 – UBCM [LINK]	Funding to eligible recipients to support the transition and operational readiness of existing 911 services to NG911

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
Continuous	Local Community Accessibility Grant Program – Social Planning and Research Council of BC (SPARC BC) [LINK]	Funding to identify and remove barriers to improve accessibility and inclusion
Continuous	CleanBC Custom Program – BC Hydro [LINK]	Energy study funding and capital incentives for fuel switching and electrification measures <i>Parks and Environmental Services, Panorama Recreation Arena Dehumidifier Electrification</i>
Continuous	Integrated Energy Audit – BC Hydro [LINK]	An integrated energy audit to Improve efficiency and managing energy costs <i>Parks and Environmental Services, Saanich Peninsula Wastewater Treatment System Energy Study</i>
Continuous	Legacy Fund – Building Communities through Arts and Heritage – Canadian Heritage [LINK]	Funds to celebrate community, increase opportunities for local artists, artisans, heritage performers or specialists and First Nations, Inuit and Metis cultural carriers to be involved in their community with citizen involvement and local partners
Continuous (limited funds)	Community Buildings Retrofit Initiative – Green Municipal Fund [LINK]	Retrofit existing community buildings to lower green house gas (GHG) emissions and extend their life cycle

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
Continuous	Clean Energy for Rural and Remote Communities Program – Natural Resources Canada [LINK]	Provides funding for renewable energy and capacity building projects in rural and remote communities. Accepting application for only two steams: 1. Biomass heating, district heating, combined heat and power systems 2. research, development, and demonstration projects
Continuous	Multiculturalism and Anti-Racism Program – Events Component – Canadian Heritage [LINK]	Funding for community-based events that promote intercultural or interfaith understanding or celebrate a community's history and culture
Continuous	Connecting British Columbia Program – Phase Two: Connectivity Infrastructure Strategy [LINK]	To support the development of regional connectivity infrastructure strategies that ensure that infrastructure strategies achieve objectives for the region
Continuous	Compensation for Employers of Reservists Program – Employment and Social Development Canada [LINK]	Employers are compensated for operational losses when reservists take time away from work to serve on military operations
Continuous	Community Economic Development and Diversification in British Columbia – Pacific Economic Development Canada [LINK]	Funds to respond to economic development opportunities or adjust to changing and challenging economic circumstances
Continuous	Rental Protection Fund – Ministry of Housing [LINK]	Provides funding for affordable housing projects
Continuous	National Institute of Disability Management and Research (NIDMAR) Disability Management Program Assessment – NIDMAR – BC Workforce Development Agreement [LINK]	Provides BC workplaces with two levels of opportunity: 1. Free assessment of current Disability Management and Return to Work workplace structures 2. Potential subsidy of up to \$7,500 to address issues identified in the assessment

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
Continuous	Supporting Rural Destinations – Discover West Tourism [LINK]	Funding for tourism events in rural communities
Continuous	Capital project: Retrofit of existing municipal buildings – Federation of Canadian Municipalities [LINK]	Retrofit a municipal building or portfolio of municipal buildings for higher energy performance and significant GHG emissions reduction
Continuous	Homelessness Community Action Grants Program – SPARC [LINK]	One-time funding for local planning and collaborative initiatives to respond to the needs of those who are homeless or at risk of becoming homeless
Continuous	Canada Cultural Spaces Fund – Canadian Heritage [LINK]	Funding for improvement of physical conditions for heritage, culture and creative innovation including renovation and construction projects
Continuous	Retrofit or New Construction of Sustainable Affordable Housing – Green Municipal Fund [LINK]	Funding to evaluate solutions for integrating deep energy efficiency measures and onsite renewable energy generation in existing affordable housing retrofit and new build projects
Continuous	GHG Impact Retrofit – Federation of Canadian Municipalities [LINK]	Funding to retrofit a local recreational or cultural facility to reduce GHG emissions
Continuous	Commemorate Canada – Canadian Heritage [LINK]	Funding for initiatives that commemorate and celebrate historical figures, places, events and accomplishments of national significance
Continuous	GHG Reduction Pathway Feasibility – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding to assess feasibility for projects that reduce energy and GHGs for recreational and cultural facilities

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
Continuous	McConnell Foundation Fund [LINK]	Funding to support projects through three streams: 1. Climate 2. Reconciliation 3. Communities
Continuous	Medium and Heavy Duty Zero Emission Vehicles Program – Transport Canada [LINK]	Funding to encourage adoption of medium and heavy-duty zero emissions vehicles
Continuous	Planning Stream: Early Support Grant for Sustainable Affordable Housing Projects– Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funds for deliverables required in applications for additional funding of energy efficient affordable housing • <i>Planning and Protective Services</i>, Campus View Redevelopment Project • <i>Planning and Protective Services</i>, Village on the Green Affordable Housing Redevelopment Study
Continuous	Capital project: Municipal Fleet Electrification – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding for feasibility studies for projects that reduce or avoid fossil fuel use in any vehicle that delivers municipal services
Continuous	Regional Innovation Ecosystems in BC– Pacific Economic Development Canada [LINK]	Funding to create, grow and nurture inclusive ecosystems that support business needs

APPENDIX B

Approved 			Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION		
Continuous	Smart Renewables and Electrification Pathways Program – Natural Resources Canada [LINK]	Four funding streams: 1. Established Renewables 2. Emerging Technologies 3. Grid Modernization (the only eligible Applicants are Utilities and System Operators) 4. Strategic Dialogue Linked Projects		
Continuous	Zero Emission Transit Fund – Infrastructure Canada [LINK]	Funding through two components to support public transit and school bus operators to electrify their fleets: 1. Planning projects 2. Capital projects		
Continuous	ECO Employment Programs – Environmental Careers Organization of Canada [LINK]	Funding for training and employment to support job seekers looking to enter or advance their careers in the clean economy.		

APPENDIX B

Closed Grants

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
08-Jan-24	National Anti-Racism Fund (NARF)'s Projects Grants – Canadian Race Relations Foundation	The fund supports communities fighting against racism and discrimination with a theme of addressing systemic racism in the delivery of public services, employment and public life
10-Jan-24	Canada Summer Jobs Wage Subsidy (2024)– Employment and Social Development Canada	Funding for quality summer work experiences for young people (15-30 yrs.) and respond to national and local priorities as provide opportunity for those who face barriers including youth in rural areas and remote communities
10-Jan-24	Infrastructure Planning Grant Program – Ministry of Municipal Affairs	Funds to support projects related to the development of sustainable community infrastructure
12-Jan-24	Complete Communities Program – UBCM	Funding to undertake assessments to inform land use decision-making; considering housing need, supply and location; providing transportation options; and connecting to infrastructure investment and service decisions
12-Jan-24	Low Carbon Economy Challenge (The Challenge Fund) –Environment and Climate Change Canada	Funding to support the implementation of projects that deploy proven, low-carbon technologies resulting in material GHG emissions reductions
12-Jan-24	Sustainable Development Goals Program – Employment and Social Development Canada	Funds to increase public awareness and enhance the United Nations' 2030 Agenda for Sustainable Development and it's 17 Sustainable Development Goals which includes sustainable cities and communities
15-Jan-24	BC Vision Zero in Road Safety – Government of British Columbia	Funds for projects aimed at improving vulnerable road user safety in local communities

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
15-Jan-24	TD Friends of the Environment Foundation Grant – TD Bank	Funds to support environmental initiatives including green space programs such as park revitalization, community gardens and park programming
15-Feb-24	Community Salmon Program – Pacific Salmon Foundation	To provide resources to enable the public to participate in Fisheries and Oceans Canada's Salmon Enhancement Program
24-Jan-24	Search and Rescue (SAR) New Initiatives Fund – Public Safety Canada	Annual funding for projects that improve search and rescue in Canada, enhance SAR responses and promote sharing and prevention best practices
26-Jan-24	Community Emergency Preparedness Fund – UBCM	Funding to support eligible applicants to build local capacity to provide emergency support services through volunteer recruitment, retention, and training • <i>Planning and Protective Services</i>, Emergency Support Services Equipment and Training • <i>Corporate Services</i>, Climate Risk Assessment and Water Conservation Signage ^{*New}
26-Jan-24	Energy Innovation Program – National Energy Systems Modelling Call – Public Health Agency of Canada	Projects that quantitatively model innovative emissions reduction technologies for the energy sector and its role in achieving a net-zero emissions economy
31-Jan-24	Community ReGreening Program – BC Hydro	Funding to support community planting projects and vegetation that enhance ecological networks and ensure the right trees are planted around power lines • <i>Parks and Environmental Services</i>, Dinner Bay Park Fitness Circuit Beautification

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
31-Jan-24	WildFire Community Preparedness Day Award – FireSmart Canada	Funding to support community events that raise awareness of wildfire risk and increase community resilience
01-Feb-24	Fighting and Managing Wildfires in a Changing Climate Program: Training Fund – Natural Resources Canada	Funds to support wildfire training projects that increase firefighting capacity and build community capacity to respond to wildfires
01-Feb-24	2024 Family Day Event Grant – BC Recreation and Parks Association	Funds to support community recreational and cultural activities that will be free of charge over the Family Day weekend <i>Parks and Environmental Services</i>, Family Day Event at SEAPARK Recreation
05-Feb-24	Active Communities Grant Program – BC Alliance for Healthy Living	Create or expand accessible physical activity opportunities by reducing financial and transportation barriers <i>Parks and Environmental Services</i>, Serve's Up! Tennis for Saanich Peninsula Schools – Panorama Programming <i>Parks and Environmental Services</i>, Moving on With Your Life (after brain injury) and Beyond Breast Cancer – SEAPARC Recreation
05-Feb-24	Active Communities Grant Program – BC Alliance for Healthy Living	Funding for community level changes to increase and support physical activity planning, infrastructure and participation
07-Feb-24	Our Priorities Fund – Real Estate Foundation of BC	Funds to support law and policy reform around land use, fresh water, built environments, food sovereignty, and the real estate profession

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
07-Feb-24	Real Estate Foundation BC (REFBC) General Grants – REFBC	Prioritized funding projects that advance justice, equity, diversity, and inclusion for racialized and other communities historically and systemically excluded from land use decision-making
08-Feb-24	Low Carbon Economy Challenge – Environment and Climate Change Canada	Funds to reduce Canada’s GHG emissions and build resilient communities through the Challenge Fund which supports the deployment of proven, low-carbon technologies
09-Feb-24	Research and Knowledge Initiative – Infrastructure Canada	Funds projects focused on key Government of Canada research and data priorities related to housing, infrastructure and communities
09-Feb-24	Active Transportation Planning Program – UBCM	Funding to support active transportation components of formal planning documents including research, consultation, and policy development
13-Feb-24	ParticipACTION Community Challenge – ParticipACTION Canada	To help promote and deliver sport and physical activity opportunities to equity-denied populations
15-Feb-24	Community Salmon Program – Pacific Salmon Foundation	To provide resources to enable the public to participate in Fisheries and Oceans Canada’s Salmon Enhancement Program

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
16-Feb-24	Green Jobs Initiative – Canadian Parks and Recreation Association –	Provide learning experiences for youth to become successful in the workplace and potentially pursue careers in the green jobs sector
16-Feb-24	Capital and Innovation Program – Island Coastal Economic Trust	Funding to support regional and community-based infrastructure including strategic tourism infrastructure and destination trails Corporate Services, Schooner Way – School Trail, Pender Island
20-Feb-24	Canadian Tourism and Growth Program – Pacific Economic Development Canada	Funding for local communities to grow and develop tourism products and experiences
22-Feb-24	Multiculturalism and Anti-Racism Program – Organizational Capacity Building Component – Canadian Heritage	Provide funding to build an organization’s internal capacity to meet the objectives of the Multiculturalism and Anti-Racism Program
22-Feb-24	Canada’s Charged for Change Program – Aviva	Funding for electric vehicle charging stations and electric vehicle infrastructure in public places, workplaces and multi-unit residential buildings in underserved communities of less than 100,000

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
23-Feb-24	Energy Innovation Program – Utilization Focus Area – Natural Resources Canada	Supports research, development and CO ² utilization technologies that reduce costs, energy and permanent carbon sequestration
23-Feb 24	Emergency Operations Centres Equipment and Training (2024) – UBCM	Funding to support the purchase of equipment and supplies required to maintain or improve Emergency Operations Centres (EOC) and to enhance EOC capacity through training and exercises
25-Feb-24	Fairs, Festivals and Event Funds – Ministry of Tourism, Arts, Culture and Sport	Funds to help community event organizers recover from cost increases, reduced sponsorship, and severe weather events
28-Feb-24	Rural Transit Solutions Fund: Capital Projects Stream — Infrastructure Canada	Funding for rural and remote community capital projects to support both traditional and non-traditional transport modes and transportation systems
01-Mar-24	Canada Post Community Foundation Grants – Canada Post	Funding for projects that create or expand services such as purchasing new equipment or launching new programs

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
08-Mar-24	Local Government Development Approvals Program – UBCM	To improve development approval processes while meeting local government planning and policy objectives
14-Mar-24	Connecting Communities – Government of BC	Funds for Broadband Infrastructure for underserved households in areas that lack internet service
31-Mar-24	Community Grants Fund – Salt Spring Island Foundation	Provides funding to a wide range of community projects on Salt Spring Island - Executive Services, Dance Studio Mirrors and Barres - Executive Services, Portlock Park Well Revitalization Project
31-Mar-24	Community Safety Support Fund – Fierte Canada Pride (FCP)	Provides funding to both FCP members and non-members for Pride Festivals and Events between June 1, 2023 and March 31, 2024
31-Mar-24	Jobs and Growth Fund In British Columbia – Pacific Economic Development Canada	Funding for four streams: - Activities that support the transition to a green economy - Activities that foster an inclusive recovery - Activities that advance Canada’s competitiveness and grow small and medium-sized enterprises through digital adoption - Activities that strengthen capacity in sectors critical to Canada’s recovery

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
31-Mar-24	B.C. Employer Training Grant – WorkBC	To support skills training for new hires to increase job security or a move into better jobs for employees
31-Mar-24	Rapid Housing Initiative – Canada Mortgage and Housing Corporation (CMHC)	Funds for 4,500 new units of permanent affordable housing for vulnerable and targeted populations with 25% towards women-focused projects <i>Planning and Protective Services, 1502 Admirals Road Housing Project</i>
02-Apr-24	Arts Impact Grant – British Columbia Arts Council	Funding for arts and cultural organization’s foundational, community, or artistic and cultural impact
12-Apr-24	Community Wellness Grant Program – Island Health	For community led wellness projects that reduce barriers and increase supports
12-Apr-24	Natural Climate Solutions Grant – Paul G. Allen Foundation	Funding to support rigorous, place-based and inclusive natural climate solutions. <i>Parks and Environment Services, Building Climate Resilience and Community Connections through tree planting in the Capital Region</i>
17-Apr-24	Energy Innovation Program – Natural Resources Canada	Funding for methane measurement, reporting, verification, and emissions mitigation

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
22-Apr-24	Foam Recycling Coalition Grant Program – Foodservice Packaging Institute	Improve the collection and recycling of polystyrene foam
26-Apr-24	Heritage Legacy Fund – HeritageBC	Supports community initiatives that conserve and increase appreciation of heritage resources <i>Integrated Water Services, Graffiti Removal - Goldstream Powerhouse</i>
26-Apr-24	Public Notification and Evacuation Route Planning – UBCM	Funding programs to enhance the resiliency of local governments, First Nations, and communities in responding to emergencies
30-Apr-24	Biodiversity Conservation Grant – Fraser Basin Council	Opportunities for conservation tools and incentives on private lands
30-Apr-24	Community Anniversaries- Building Communities through Arts and Heritage –Canadian Heritage	Funding for one-time events/capital projects that celebrate the 100th (or 125th/150th /175th, etc.) anniversary of a significant historical event/personality
30-Apr-24	Outdoor Recreation Fund – Outdoor Recreation Council of BC	Funding for trail enhancement, stewardship and education and inclusive participation measures <i>Corporate Services, Henderson Park Information Kiosk</i>
30-Apr-24	Indigenous Housing Fund – Request for Proposals – BC Housing	Funds for non-profit housing providers who wish to partner with indigenous housing providers providing housing on and off reserve for Indigenous people in our province

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
14-May-24	Build and Mobilize Foundational Wildland Fire Knowledge Program – Natural Resources Canada	Funding for wildfire risk assessment, risk mitigation, and adaptation forestry practices <i>Planning and Protective Services</i>, Wildfire Table and Braided Knowledge Mobilization Initiative
15-May-24	AgriSpirit Fund – Farm Credit Canada	Funding for food waste reduction, supporting agriculture and food, reducing the environmental footprint and accessibility projects
17-May-24	Go Electric Public Charger Program – CleanBC	To increase the numbers of public DC fast charger stations
24-May-24	Capital and Innovation Program – Island Coastal Economic Trust	Funding to support regional and community-based infrastructure including strategic tourism infrastructure and destination trails
30-May-24	Environmental Damages Fund – Environment and Climate Change Canada	Opportunities for restoration, environmental quality improvement, research and education projects
31-May-24	Hosting BC – ViaSport BC	Support for hosting sporting events that encourage economic and community development.
31-May-24	Community Park Enhancement Fund – BC Parks	Funding for conservation or recreation projects in community parks

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
12-Jun-24	Infrastructure Planning Grant Program – Ministry of Municipal Affairs	Funding for infrastructure and asset planning
26-Jun-24	Watershed Grants – Watershed Security Fund	Supports projects and initiatives that advance resiliency in British Columbia (BC) watersheds
04-Jul-24	PlanH Healthy Communities Grant – BC Healthy Communities	Funding to support local governments to advance policies, programs and strategies aimed at improving health equity and well-being
12-Jul-24	Growing Canada's Community Canopies– Green Municipal Fund	Funding for tree planning initiatives
12-Jul-24	Community Development Grants – Canadian Tire Jumpstart	Two funding streams: 1. Programming Support – develop or sustain the delivery of sport or physical-based activities 2. Operational Support – to build inclusive, equitable, safe sport participation experiences <i>Parks and Environment Services, Serve's Up! Tennis for Saanich Peninsula schools – Panorama Programming</i>
15-Jul-24	TD Friends of the Environment Foundation Grant – TD Bank Group	Funds to support environmental initiatives including green space programs such as park revitalization, community gardens and park programming

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
23-Jul-24	Enabling Accessibility Fund – Employment and Social Development Canada	Supports infrastructure projects that improve accessibility and safety for persons with disabilities <i>Planning and Protective Services, Hearing loop Installation - SEAPARC</i>
02-Aug-24	ChildCareBC New Spaces Fund – Province of BC	Funding to create new childcare spaces
07-Aug-24	Capacity Development Partner Grants – Green Municipal Fund	Funding for basic and in-depth technical training to advance climate adaptation knowledge and skills
14-Aug-24	Local Leadership for Climate Adaptation – Green Municipal Fund	Support for equity-information climate adaptation projects incorporating low-carbon and nature-positive community benefits <i>Parks & Environmental Services, Capital Region Climate Adaptation Capacity Building Initiative</i>
12-Sep-24	New Horizons for Seniors Program – Employment and Social Development Canada	Supports projects that improve the health and well-being of seniors in their communities.

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
15-Sep-24	Disaster Resilience and Innovation Funding Program – Province of BC	Funding for resilience preparation such as data collection and planning, as well as risk reducing capital projects. • <i>Planning and Protective Services, Disaster Resilience Innovation Fund - Community Adaptivity Assessment</i> *New • <i>Planning and Protective Services, Disaster Resilience Innovation Fund - Multi Hazard Resilience Plan</i> *New • <i>Planning and Protective Services, Disaster Resilience Innovation Fund - Risk Assessment</i> *New
16-Sep-24	Canada Public Transit Fund – Housing, Infrastructure and Communities Canada	Funding for capital and non-capital investments for public transit or active transportation infrastructure
19-Sep-24	2 Billion Trees Program – Natural Resources Canada	Support new tree planting projects
19-Sep-24	ZEVIP for Owners/Operators of ZEV Infrastructure – Natural Resources Canada	Funding for projects focusing on EV charger deployment in public places, on-street, in multi-unit residential buildings, at workplaces, and for vehicle fleets.
19-Sep-24	Zero Emission Vehicle Infrastructure Program for Owners – Natural Resources Canada	Provides funding for projects focusing on public EV charger deployment, at workplaces and for vehicle fleets.

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
27-Sep-24	Asset Management Planning – UBCM	To support planning grants, training subsidies, and the development of asset management resources
30-Sep-24	Commercial Vehicle Pilots Program – CleanBC	To support planning grants, training subsidies, and the development of asset management resources
15-Oct-24	Canada Arts Presentation Fund – Canadian Heritage	Funds for organizations that offer support to arts presenters
15-Oct-24	Community Salmon Program – Pacific Salmon Foundation	To provide resources to enable the public to participate in Fisheries and Oceans Canada's Salmon Enhancement Program
15-Oct-24	Operation ReLeaf Program – Tree Canada	Funding to help recover areas that have undergone substantial tree loss due to a natural event
15-Oct-24	Growing Canada's Community Canopies – Green Municipal Fund	Funding for tree planting initiatives
16-Oct-24	Green and Inclusive Community Buildings – Housing, Infrastructure and Communities Canada	Funding to improve the availability and condition of community buildings in Canadian communities experiencing higher needs and who are currently underserved

APPENDIX B

Approved  Pending  Declined 		
DEADLINE	PROGRAM	DESCRIPTION
18-Oct-24	Volunteer and Composite Fire Departments Equipment and Training (2024) – UBCM	Funding to fire departments for preparation and response to emergencies
18-Oct-24	Capital and Innovation Program – Island Coastal Economic Trust	Funding to support regional and community-based infrastructure including strategic tourism infrastructure and destination trails

**REPORT TO ROYAL AND MCPHERSON THEATRES SERVICES ADVISORY COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 9, 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 11, 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



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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.

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.

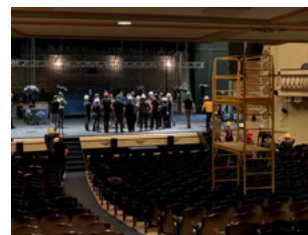
THE MONTH OF MAY BREAKS RECORDS!

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

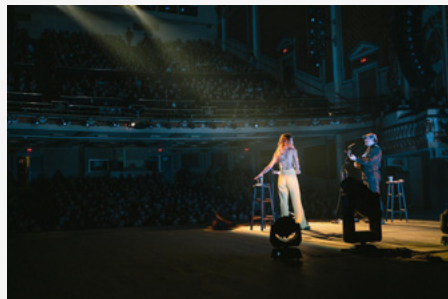
299 Queen St West Film, Amadeus, Amanda Marshall, An Evening with Chris Botti, Andy Shauf, BADBADNOTGOOD, Ballet Edmonton, Being Robert Schumann Spring, BodyTraffic, Boney M, Bonnie Raitt, Bruce Cockburn, Burton Cummings, Canada's Best Karate, Chris de Burgh, Come From Away, Così fan tutte, Current Swell, 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, Malpas 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

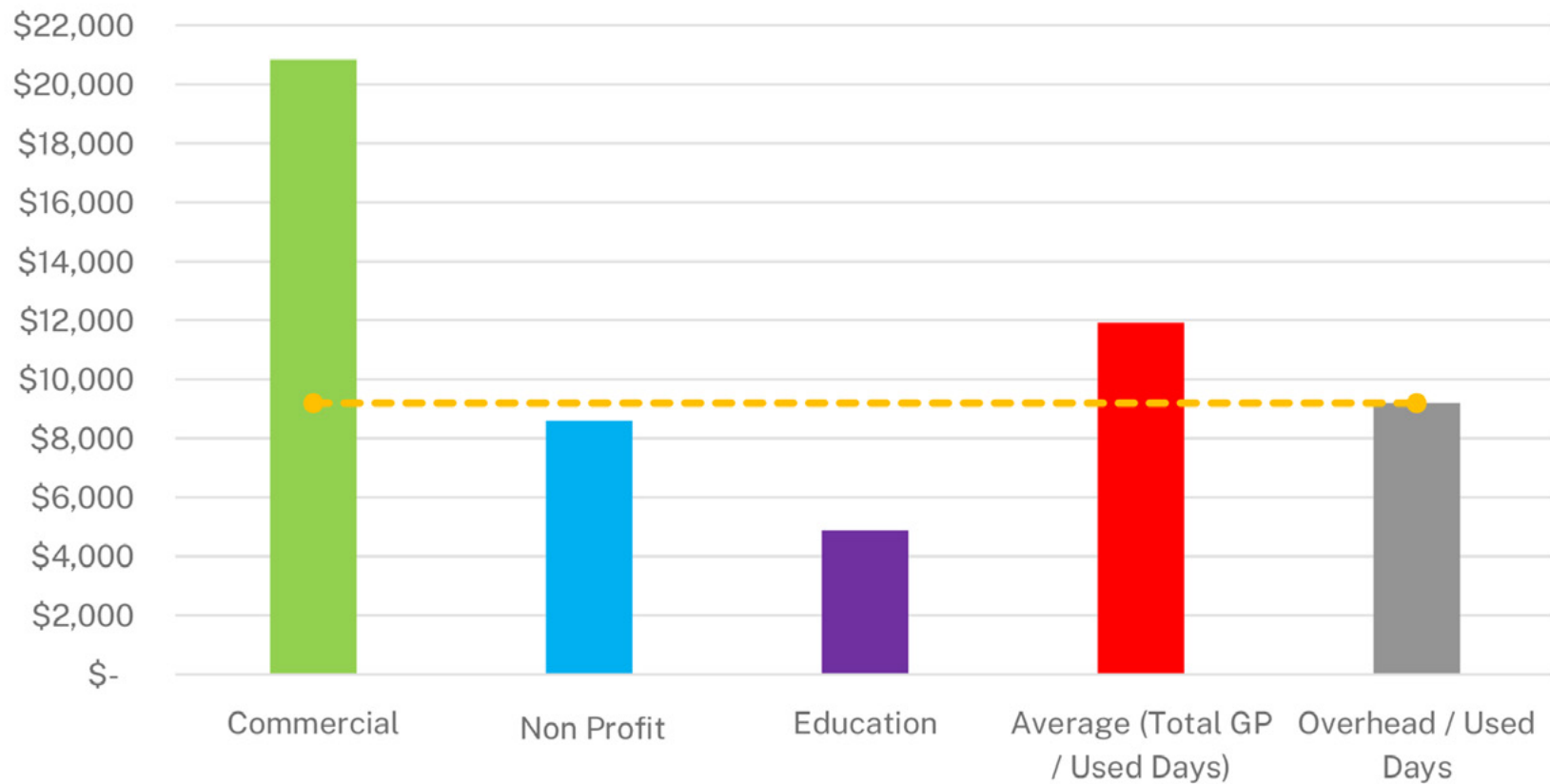


SALVATION ARMY TOY DRIVE
PHOTO: NADEN BAND

GROSS PROFIT PER DAY USED

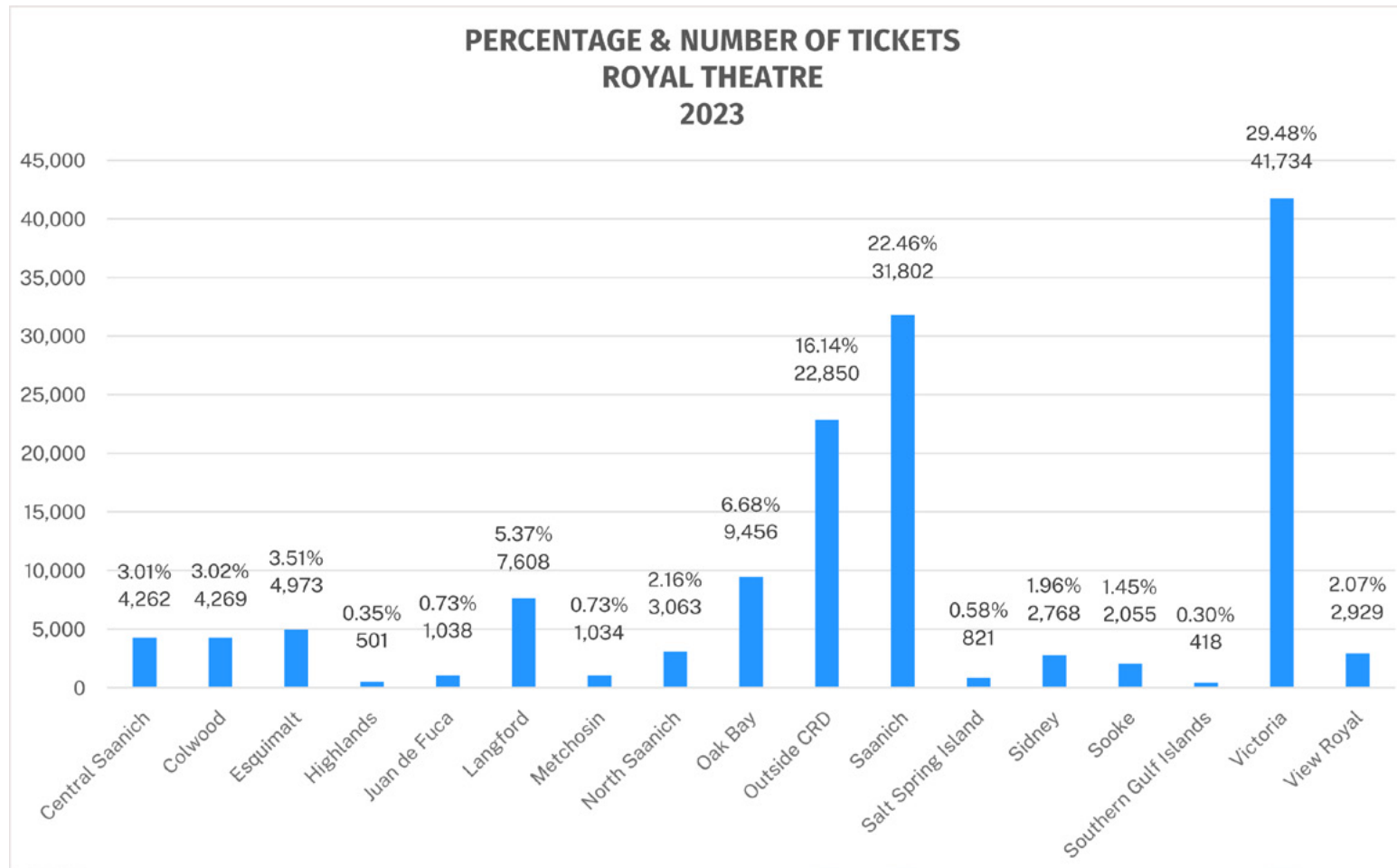
ROYAL THEATRE:

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

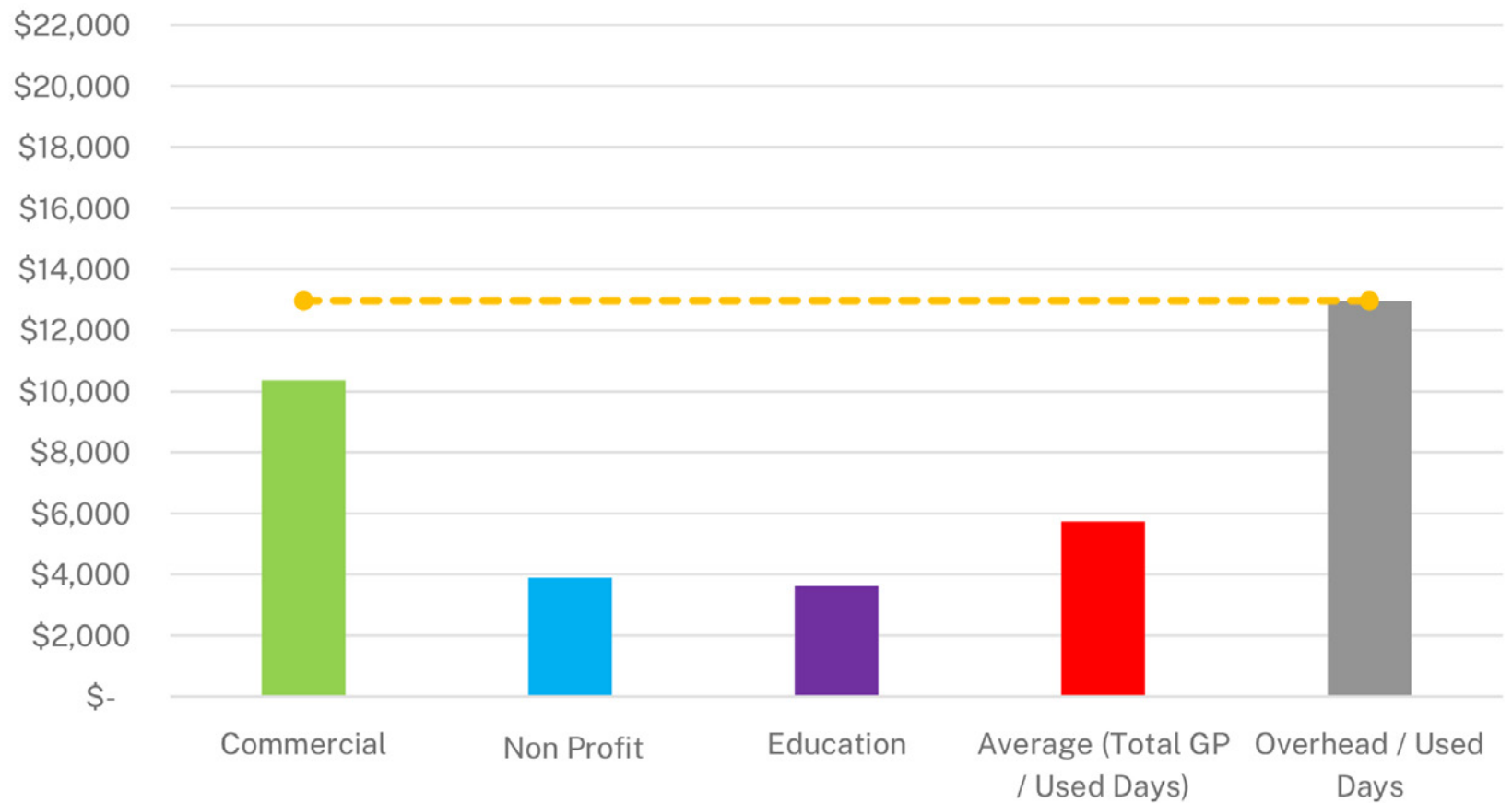


YEAR END RECITAL
PHOTO: VICTORIA ACADEMY OF BALLET

GROSS PROFIT PER DAY USED

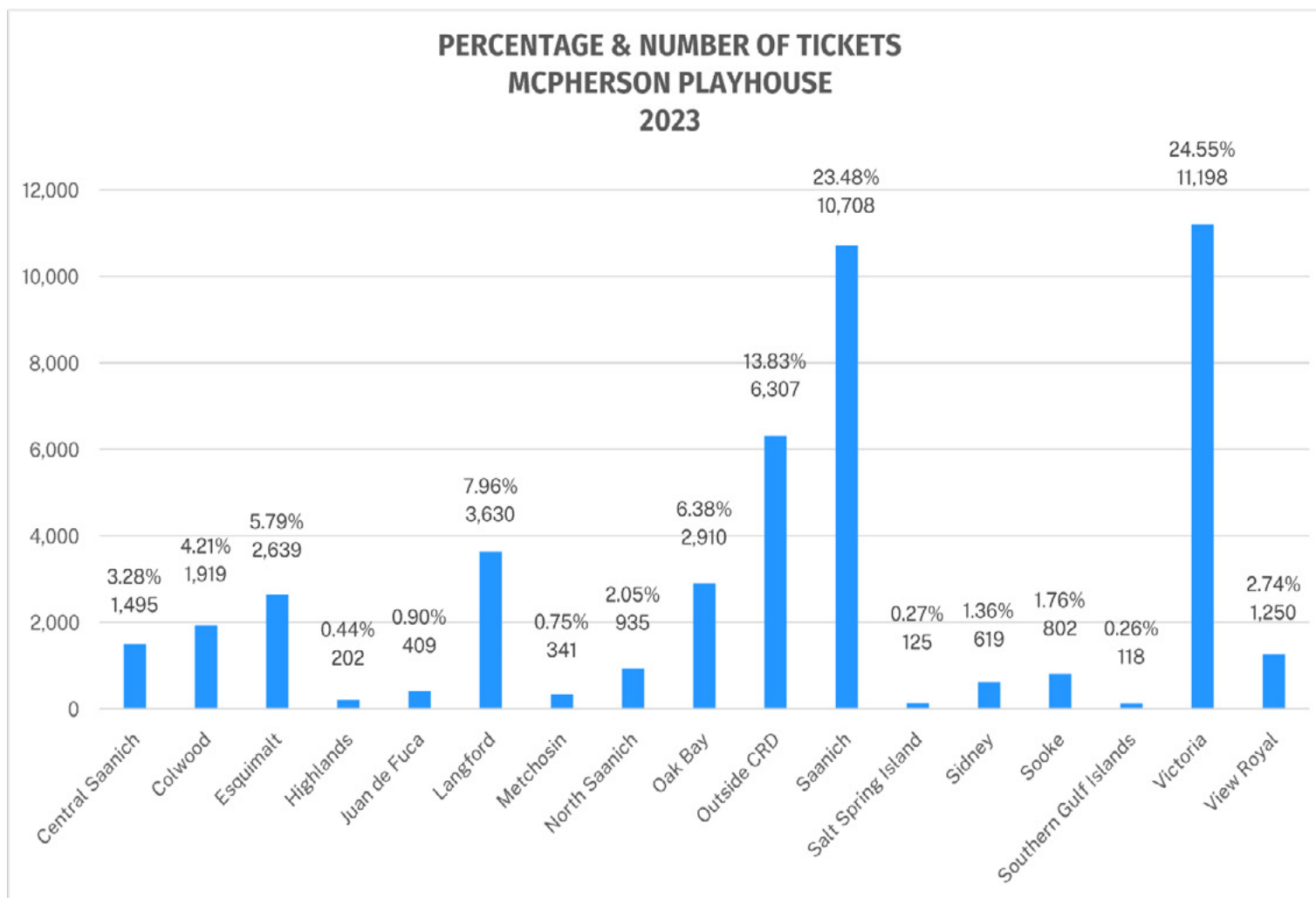
MCPHERSON PLAYHOUSE:

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:

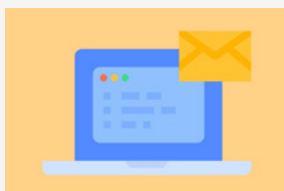
***Digital First Development Focus**

***Infrastructure Improvements**

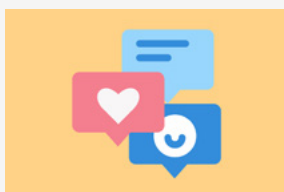
***Modernized User Interface**

***Accessibility**

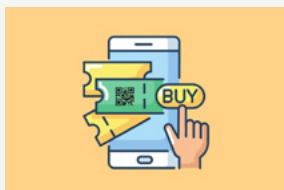
SUCCESSFULLY MANAGING CUSTOMER EXPECTATIONS THROUGH COMMUNICATION TECHNOLOGY



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.

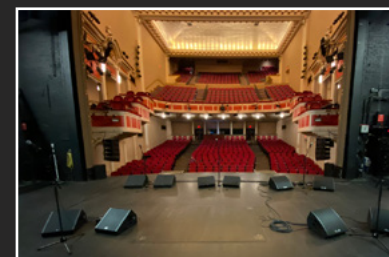
MCPHERSON PLAYHOUSE:

- 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.

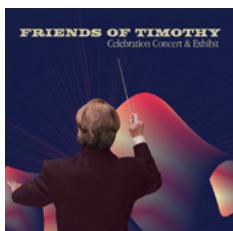
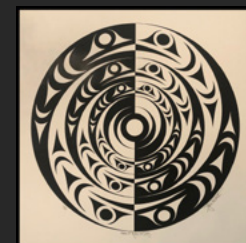
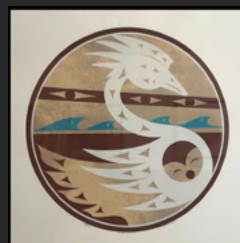
Extensive demos were conducted by multiple manufacturers with the contract ultimately being awarded to d&b audiotechnik of Germany. Over several months the system was installed and commissioned by our Assistant Technical Director, Head of Audio. The theatres now benefit from state-of-the-art equipment 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:

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
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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

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
1,235,072	1,153,072	682,072	729,072	1,110,072	1,474,572
(517,000)	(916,000)	(338,000)	-	(16,500)	-
375,000	385,000	385,000	381,000	381,000	377,000
60,000	60,000				
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			
	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>										
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
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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 THE FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 06, 2024**

SUBJECT **Bylaw No. 4645: 2024 to 2028 Financial Plan Bylaw, 2024, Amendment No. 5, 2024**

ISSUE SUMMARY

The 2024 to 2028 Financial Plan was adopted on March 13, 2024, then amended on May 8, July 10, September 11 and October 9, 2024. Amendments are required to authorize revised operating and capital expenditures.

BACKGROUND

The Capital Regional District (CRD) Board approved the 2024 to 2028 Financial Plan (Bylaw No. 4603, "2024 to 2028 Financial Plan Bylaw, 2024") on March 13, 2024, and amendment Bylaw Nos. 4614, 4619, 4626, 4644 on May 8, July 10, September 11 and October 9, 2024, respectively.

Amendments are required in accordance with Section 374(2) of the *Local Government Act* (LGA), which states that the financial plan may be amended at any time by bylaw to incorporate changes in budget. As new information becomes available, and pursuant with Section 374 of the LGA, the CRD Board may further revise the financial plan.

The impact of the proposed amendments to the 2024 budget of the five-year 2024 to 2028 Financial Plan is highlighted in the following table.

Service	Description	Budget	Funding	Net Impact	Committee / Commission Approval
Environmental Resource Management	Hartland Landfill Heavy Equipment Operations	Operating	Reserve Fund	\$1,000,000	Staff Directed
Salt Spring Island Park Land and Recreation Programs	Land Acquisition	Capital	Reserve Fund	\$50,000	Salt Spring Island Local Community Commission 15-August-2024 (in Closed)
Royal Theatre	Emergency Capital Repairs	Capital	Reserve Fund	\$114,000	Staff Directed

The proposed Financial Plan amendment Bylaw No. 4645 incorporates these changes, and is attached as Appendix A, inclusive of an updated Schedule A and Schedule B.

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4645, “2024 to 2028 Financial Plan Bylaw, 2024, Amendment Bylaw No. 5, 2024”, be introduced and read a first, second and third time; and
2. That Bylaw No. 4645 be adopted.

Alternative 2

That Bylaw No. 4645 be deferred pending further analysis by Capital Regional District staff.

IMPLICATIONS

Financial Implications

Environmental Resource Management

Staff have identified that the Hartland Landfill equipment operating budget requires up to an additional \$1,000,000 in 2024 for extra equipment resources to maximize airspace in Cell 3, prepare Cell 4 for landfilling in Q4 and to account for negotiated higher equipment rates.

Landfilling construction has been machine intensive in 2024 to maximize the space left in Cell 3 and allow time to complete Cell 4 construction. Shredding of construction and demolition waste improved waste density in the cell by as much as 20% but was very machine intensive, resulting in additional excavator and rock truck hours. There has also been a recent increase in the amount of side-slope works, bench roads, temporary ramps and international waste trench requirements. This results in an additional \$1,000,000 for the landfill equipment operating budget, which will be funded from the operating reserve fund.

Salt Spring Island Park Land and Recreation Programs

On August 15, 2024, the Salt Spring Island Local Community Commission approved the addition of \$50,000 to the 2024 capital plan, for costs associated with land acquisition. This is to be funded by the Salt Spring Island Parks and Recreation Park Land Acquisition fund.

Royal Theatre

Emergency capital repairs were required at the Royal Theatre due to an electrical system failure in July 2024.

The circuit breaker was replaced, and BC Hydro required the Theatre be removed from the grid to bypass the faulty main breaker which required generators to power the building. The electrical panel board was upgraded to be compliant with current code standards. The repairs were completed in October with an overall project cost of \$164,000. \$50,000 was budgeted for building repairs leaving \$114,000 to be funded from the capital reserve fund.

CONCLUSION

In compliance with the *LGA*, the proposed amending Bylaw No. 4645 authorizes changes required to Bylaw No. 4603, “2024 to 2028 Financial Plan Bylaw, 2024”, which the CRD Board approved on March 13, 2024 and subsequently amended on May 8, July 10, September 11 and October 9, 2024.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4645, “2024 to 2028 Financial Plan Bylaw, 2024, Amendment Bylaw No. 5, 2024”, be introduced and read a first, second and third time; and
2. That Bylaw No. 4645 be adopted.

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

ATTACHMENT

Appendix A: Bylaw No. 4645: “2024 to 2028 Financial Plan Bylaw, 2024, Amendment Bylaw No. 5, 2024”, with Schedule A and Schedule B

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4645

A BYLAW TO AMEND THE FIVE-YEAR FINANCIAL PLAN
FOR THE YEARS 2024 – 2028

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

- 1. Bylaw No. 4603, "2024 to 2028 Financial Plan Bylaw, 2024", is hereby amended by replacing Schedule A and Schedule B with the attached schedules hereto.
- 2. This Bylaw may be cited as "2024 to 2028 Financial Plan Bylaw, 2024, Amendment Bylaw No. 5, 2024".

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

CHAIR

CORPORATE OFFICER

Attachment: Schedule A and Schedule B

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2024 FINANCIAL PLAN																	Schedule A	
		Expenditures							Revenue									
		Total 2024	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2024	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2024		
1.010	Legislative & General Government	39,599,526	37,174,170	-	-	524,890	1,900,466	39,599,526	675,320	21,550,550	3,433,881	1,592,779	95,480	-	12,251,516	12,251,516		
1.10X	Facilities Management	4,606,290	4,208,790	-	-	-	397,500	4,606,290	-	4,390,146	-	42,410	-	-	173,734	173,734		
1.101	G.I.S.	653,615	585,355	-	-	18,260	50,000	653,615	-	514,396	-	5,972	-	-	133,247	133,247		
1.103	Elections	40,580	90	-	-	-	40,490	40,580	-	271	-	271	-	-	40,309	40,309		
1.104	U.B.C.M.	13,036	13,036	-	-	-	-	13,036	468	-	-	90	-	-	12,478	12,478		
1.109	Electoral Area Admin Exp - JDF	72,645	72,645	-	-	-	-	72,645	-	-	-	246	-	-	72,399	72,399		
1.110	Electoral Area Admin Exp - SGI	572,636	571,536	-	-	-	1,100	572,636	-	86,867	52,688	18,921	-	-	414,160	414,160		
1.111	Electoral Area Admin Exp - SSI	1,397,753	1,342,753	-	-	20,000	35,000	1,397,753	48,579	683,846	-	5,730	-	-	659,598	659,598		
1.112	Regional Grant in Aid	1,609,336	1,609,336	-	-	-	-	1,609,336	1,569,336	-	-	40,000	-	-	-	-		
1.114	Grant-in-Aid - Juan de Fuca	29,515	29,515	-	-	-	-	29,515	29,225	-	-	290	-	-	-	-		
1.116	Grant-in-Aid - Salt Spring Island	58,785	58,785	-	-	-	-	58,785	14,773	-	-	260	-	-	43,752	43,752		
1.117	Grant-in-Aid - Southern Gulf Islands	111,608	111,192	-	416	-	-	111,608	-	-	-	1,254	-	-	110,354	110,354		
1.119	Vancouver Island Regional Library	404,447	402,678	-	1,769	-	-	404,447	-	-	-	629	-	-	403,818	403,818		
1.121	Sooke Regional Museum	230,107	230,107	-	-	-	-	230,107	1,995	-	-	653	-	-	227,459	227,459		
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-		
1.124	SSI Economic Development Commission	129,349	129,349	-	-	-	-	129,349	15,000	-	60,000	650	-	-	53,699	53,699		
1.125	SGI Economic Development Commission	155,896	155,896	-	-	-	-	155,896	27,650	-	-	1,468	-	-	126,778	126,778		
1.126	Victoria Family Court Committee	58,597	58,597	-	-	-	-	58,597	42,773	-	-	824	-	-	15,000	15,000		
1.128	Greater Victoria Police Victim Services	323,215	323,215	-	-	-	-	323,215	3	-	-	15,190	-	-	308,022	308,022		
1.129	Vancouver Island Regional Library - Debt	339,366	1,100	338,266	-	-	-	339,366	-	-	-	339,366	-	-	-	-		
1.133	Langford E.A. - Greater Victoria Public Library	33,671	33,671	-	-	-	-	33,671	315	-	-	100	-	-	33,256	33,256		
1.137	Galiano Island Community Use Building	70,590	38,862	30,653	-	-	1,075	70,590	3,236	-	-	298	-	-	67,056	67,056		
1.138	Southern Gulf Islands Regional Library	247,999	247,999	-	-	-	-	247,999	2,735	-	-	2,540	-	-	242,724	242,724		
1.141	Salt Spring Island Public Library	718,950	559,044	146,651	-	-	13,255	718,950	-	-	-	1,656	-	-	717,294	717,294		
1.15X	Municipalities' Own Debt - M.F.A.	18,229,269	78,720	18,150,549	-	-	-	18,229,269	-	-	-	78,720	-	-	18,150,549	18,150,549		
1.170	Gossip Island Electric Power Supply	63,213	592	62,621	-	-	-	63,213	283	-	-	290	-	62,640	-	62,640		
1.224	Community Health	1,002,468	1,002,468	-	-	-	-	1,002,468	2,500	-	-	191,389	-	-	808,579	808,579		
1.226	Health Facilities - VIHA	1,776,222	741,525	-	-	-	1,034,697	1,776,222	-	-	-	1,776,222	-	-	-	-		
1.227	Saturna Island Medical Clinic	26,027	26,027	-	-	-	-	26,027	190	-	-	1,421	-	-	24,416	24,416		
1.228	Galiano Health Service	144,768	144,768	-	-	-	-	144,768	15	-	-	124	-	-	144,629	144,629		
1.229	Pender Islands Health Care Centre	266,575	266,238	-	337	-	-	266,575	-	-	-	1,974	-	-	264,601	264,601		
1.230	Traffic Safety Commission	105,254	105,254	-	-	-	-	105,254	29,182	-	-	3,560	-	-	72,512	72,512		
1.232	Port Renfrew Street Lighting	9,199	9,199	-	-	-	-	9,199	1,233	-	-	352	3,892	3,722	-	3,722		
1.234	SSI Street Lighting	31,909	31,848	-	61	-	-	31,909	-	-	-	40	-	-	31,869	31,869		
1.235	SGI Small Craft Harbour Facilities	483,760	254,855	87,493	-	-	141,412	483,760	-	-	-	7,449	151,150	325,161	-	325,161		
1.236	Salt Spring Island Fernwood Dock	16,547	16,547	-	-	-	-	16,547	-	-	-	167	-	16,380	-	16,380		
1.238A	Community Transit (SSI)	632,673	632,673	-	-	-	-	632,673	-	-	67,000	211,994	-	-	353,679	353,679		
1.238B	Community Transportation (SSI)	88,489	48,489	-	-	-	40,000	88,489	-	-	-	430	-	-	88,059	88,059		
1.280	Regional Parks	19,684,346	14,973,908	1,129,207	-	270,000	3,311,231	19,684,346	-	76,018	-	953,827	676,011	-	17,978,490	17,978,490		
1.290	Royal Theatre	580,000	100,000	-	-	105,000	375,000	580,000	-	-	-	-	-	-	580,000	580,000		
1.295	McPherson Theatre	785,339	349,106	-	-	90,000	346,233	785,339	-	-	-	35,339	-	-	750,000	750,000		
1.297	Arts Grants	3,208,277	3,207,277	-	-	-	1,000	3,208,277	-	15,130	49,500	186,993	-	-	2,956,654	2,956,654		
1.299	Salt Spring Island Arts	133,806	132,832	-	974	-	-	133,806	-	-	-	90	-	-	133,716	133,716		
1.309	Climate Action and Adaptation	2,864,096	2,058,635	-	-	792,961	12,500	2,864,096	-	99,297	190,000	983,434	-	-	1,591,365	1,591,365		
1.310	Land Banking & Housing	3,679,545	2,642,012	1,009,463	-	24,000	4,070	3,679,545	260,634	595,481	106,336	820,566	35,130	-	1,861,398	1,861,398		
1.311	Regional Housing Trust Fund	4,178,799	4,178,799	-	-	-	-	4,178,799	3,226,193	-	-	233,931	-	-	718,675	718,675		
1.312	Regional Goose Management	243,486	243,486	-	-	-	-	243,486	-	-	-	-	-	-	243,486	243,486		
1.313	Animal Care Services	1,737,305	1,697,212	-	-	-	40,093	1,737,305	-	-	-	1,232,435	28,330	-	476,540	476,540		
1.314	SGI House Numbering	10,111	10,098	-	13	-	-	10,111	-	-	-	124	-	-	9,987	9,987		
1.316	SSI Building Numbering	10,285	10,203	-	82	-	-	10,285	-	-	-	20	-	-	10,265	10,265		
1.317	JDF Building Numbering	13,884	13,884	-	-	-	-	13,884	84	-	-	50	-	-	13,750	13,750		
1.318	Building Inspection	2,241,973	2,184,393	-	-	13,460	44,120	2,241,973	-	32,060	200,183	4,584	1,439,990	-	565,156	565,156		
1.319	Soil Deposit Removal	6,180	6,180	-	-	-	-	6,180	-	-	-	80	-	-	6,060	6,060		
1.320	Noise Control	65,371	43,371	-	22,000	-	-	65,371	-	-	-	318	-	-	65,053	65,053		
1.322	Nuisances & Unsanitary Premises	57,419	57,419	-	-	-	-	57,419	-	-	5,519	330	-	-	51,570	51,570		
1.323	By-Law Enforcement	639,731	588,873	-	-	-	50,858	639,731	-	603,101	-	36,630	-	-	-	-		
1.324	Regional Planning Services	2,227,436	2,224,936	-	-	-	2,500	2,227,436	-	93,180	799,617	63,518	-	-	1,271,121	1,271,121		
1.325	Electoral Area Services - Planning	879,137	803,367	-	-	-	75,770	879,137	-	33,180	55,016	2,151	45,000	-	743,790	743,790		
1.330	Regional Growth Strategy	331,880	321,880	-	-	-	10,000	331,880	-	-	-	16,675	-	-	315,205	315,205		
1.335	Geo-Spatial Referencing System	183,406	119,396	-	-	-	64,010	183,406	-	-	-	8,030	8,660	-	166,716	166,716		
1.340	JDF Livestock Injury Compensation	3,158	3,158	-	-	-	-	3,158	3,145	-	-	-	-	-	13	13		
1.341	SGI Livestock Injury Compensation	3,180	3,180	-	-	-	-	3,180	3,146	-	-	34	-	-	-	-		
1.342	SSI Livestock Injury Compensation	3,158	3,158	-	-	-	-	3,158	3,145	-	-	-	-	-	13	13		
1.350	Willits Point Fire Protect & Recreation	203,796	139,637	-	-	6,520	57,639	203,796	16,086	-	-	41,980	-	-	145,730	145,730		
1.352	South Galiano Fire Protection	606,587	355,080	141,027	-	10,190	100,290	606,587	-	-	-	1,120	-	141,027	464,440	605,467		
1.353	Otter Point Fire Protection	671,460	498,390	-	-	5,870	167,200	671,460	-	-	-	340	-	-	671,120	671,120		
1.354	Malahat Fire Protection	73,672	73,672	-	-	-	-	73,672	617	-	-	-	-	-	73,055	73,055		
1.355	Durance Road Fire Protection	3,016	2,716	-	-	-	300	3,016	-	-	-	-	-	3,016	-	3,016		
1.356	Pender Fire Protection																	

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2024 FINANCIAL PLAN								Schedule A								
Expenditures								Revenue								
		Total 2024	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2024	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2024
1.377	JDF Search and Rescue	101,252	86,752	-	-	9,500	3,000	101,252	9,450	-	-	21,850	-	-	69,952	69,952
1.378	SSI Search and Rescue	25,804	25,804	-	-	-	-	25,804	2,787	-	-	100	-	-	22,917	22,917
1.40X	SEAPARC	5,243,766	4,669,800	103,966	-	-	470,000	5,243,766	-	-	-	534,684	1,411,200	-	3,297,882	3,297,882
1.405	JDF EA - Community Parks	233,885	215,635	-	-	-	18,250	233,885	-	-	-	912	-	-	232,973	232,973
1.408	JDF EA - Community Recreation	98,812	98,812	-	-	-	-	98,812	6,200	-	-	21,980	-	-	70,632	70,632
1.44X	Panorama Rec. Center.	10,810,738	9,320,141	337,707	-	-	1,152,890	10,810,738	-	-	-	2,081,592	3,229,973	-	5,499,173	5,499,173
1.455	Salt Spring Island - Community Parks	1,025,297	962,085	-	35,212	-	28,000	1,025,297	-	404,570	-	32,200	-	-	588,527	588,527
1.458	Salt Spring Is. - Community Rec	399,235	384,702	-	9,533	-	5,000	399,235	-	-	-	10,040	270,220	-	118,975	118,975
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,439,891	2,289,712	-	60,179	-	90,000	2,439,891	8,059	88,420	-	172,599	282,800	-	1,888,013	1,888,013
1.465	Saturna Island Comm. Parks	33,467	28,310	-	-	-	5,157	33,467	3,268	-	-	1,290	-	-	28,909	28,909
1.468	Saturna Island - Community Rec.	20,177	20,177	-	-	-	-	20,177	4,347	-	-	681	-	-	15,149	15,149
1.475	Mayne Is. Com. Parks & Rec	96,569	78,069	-	-	-	18,500	96,569	-	-	-	288	-	-	96,281	96,281
1.476	Mayne Is. Comm. Parks (reserve)	29,771	29,771	-	-	-	-	29,771	19,191	-	-	9,550	1,030	-	-	-
1.478	Mayne Is. Community Rec.	58,682	58,682	-	-	-	-	58,682	11,310	-	-	10,556	-	-	36,816	36,816
1.485	North & South Pender Com. Parks	175,470	158,391	-	-	-	17,079	175,470	-	-	-	2,135	-	-	173,335	173,335
1.488	North & South Pender Com. Rec	70,816	70,816	-	-	-	-	70,816	366	-	-	818	-	-	69,632	69,632
1.495	Galiano Parks	128,309	118,309	-	-	-	10,000	128,309	-	-	20,690	137	-	-	107,482	107,482
1.498	Galiano Community Recreation	43,880	43,876	-	4	-	-	43,880	-	-	-	30	-	-	43,850	43,850
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	39,751,084	37,632,697	-	-	-	2,118,387	39,751,084	-	-	3,740,000	7,510,100	28,500,984	-	-	-
1.523	Port Renfrew Refuse Disposal	110,631	92,681	-	-	-	17,950	110,631	-	26,440	-	44,815	-	-	39,376	39,376
1.525	Solid Waste Disposal - Debt	1,229,666	122,780	1,106,886	-	-	-	1,229,666	-	-	-	650	1,229,016	-	-	-
1.531	Stormwater Quality Management - Sooke	90,599	90,599	-	-	-	-	90,599	-	-	50,000	156	-	-	40,443	40,443
1.533	Stormwater Quality Management - SGI	41,480	41,480	-	-	-	-	41,480	-	-	-	480	-	-	41,000	41,000
1.535	Stormwater Quality Management - SSI	66,034	66,034	-	-	-	-	66,034	30,000	-	11,394	30	-	-	24,610	24,610
1.536	LWMP-Stormwater Quality Management-Core	857,441	839,287	-	-	18,154	-	857,441	-	-	90,000	90,277	-	-	677,164	677,164
1.537	Stormwater Quality Management - Peninsula	125,095	125,095	-	-	-	-	125,095	-	-	-	4,173	-	-	120,922	120,922
1.538	Source - Stormwater Quality - Peninsula	59,263	59,263	-	-	-	-	59,263	-	-	657	1,653	-	-	56,953	56,953
1.57X	Environmental Services	27,102,054	25,813,219	-	-	475,000	813,835	27,102,054	-	26,405,223	696,831	-	-	-	-	-
1.911	911 Systems	2,606,719	1,592,770	1,011,949	-	-	2,000	2,606,719	-	-	28,000	2,140,093	129,791	-	308,835	308,835
1.912B	911 Call Answer - Municipalities	20,030	-	-	20,030	-	-	20,030	-	681,953	-	-43,435	-	-	(618,488)	(618,488)
1.913	913 Fire Dispatch	372,559	372,559	-	-	-	-	372,559	-	-	33,771	10,648	-	-	328,140	328,140
1.921	Regional CREST Contribution	1,932,993	1,911,008	-	21,985	-	-	1,932,993	-	-	-	99,442	-	-	1,833,551	1,833,551
1.923	Emergency Comm - CREST - SGI	187,299	187,299	-	-	-	-	187,299	214	-	-	1,992	-	-	185,093	185,093
1.924	Emergency Comm - CREST - JDF	160,323	160,323	-	-	-	-	160,323	11,784	-	-	250	-	-	148,289	148,289
1.925	Emergency Comm - CREST - SSI	150,978	150,862	-	116	-	-	150,978	-	-	-	160	-	-	150,818	150,818
2.610	Saanich Peninsula Water Supply	7,892,266	7,000,266	42,000	-	-	850,000	7,892,266	-	-	-	60,500	7,831,766	-	-	-
2.620	SSI Highland Water System	31,988	117	31,871	-	-	-	31,988	172	-	-	90	-	31,726	-	31,726
2.621	Highland / Fernwood Water - SSI	572,602	387,292	44,234	-	-	141,076	572,602	-	-	20,000	940	474,032	77,630	-	77,630
2.622	Cedars of Tuam	48,397	35,982	-	-	-	-	48,397	-	-	-	90	48,307	-	-	-
2.624	Beddis Water	293,927	190,277	3,740	-	-	99,910	293,927	-	-	-	150	207,837	85,940	-	85,940
2.626	Fulford Water	259,231	182,005	17,852	-	-	59,374	259,231	-	-	20,000	710	183,291	55,230	-	55,230
2.628	Cedar Lane Water (SSI)	95,342	67,660	12,752	-	-	14,930	95,342	-	-	5,000	190	72,332	17,820	-	17,820
2.630	Magic Lakes Estate Water System	1,009,370	741,546	215,764	-	-	52,060	1,009,370	-	-	-	11,080	418,230	580,060	-	580,060
2.640	Saturna Island Water System (Lyal Harbour)	290,019	205,878	31,001	-	-	53,140	290,019	-	-	20,000	1,008	128,315	140,696	-	140,696
2.642	Skana Water (Mayne)	96,840	62,515	-	-	-	34,325	96,840	-	-	6,000	100	64,160	26,580	-	26,580
2.650	Port Renfrew Water	144,180	124,180	-	-	-	20,000	144,180	-	-	-	1,102	70,830	72,248	-	72,248
2.660	Fernwood Water	14,731	53	14,678	-	-	-	14,731	70	-	-	40	-	14,621	-	14,621
2.665	Sticks Allison Water (Galiano)	75,777	62,277	-	-	-	13,500	75,777	-	-	7,000	100	63,577	5,100	-	5,100
2.667	Surfside Park Estates (Mayne)	129,572	112,572	-	-	-	17,000	129,572	-	-	-	100	104,852	24,620	-	24,620
2.670	Regional Water Supply	42,114,204	21,288,207	2,896,242	-	17,450,000	479,755	42,114,204	-	-	-	836,052	41,278,152	-	-	-
2.680	Juan de Fuca Water Distribution	26,026,524	15,621,033	2,411,815	-	7,346,169	647,507	26,026,524	-	-	-	223,780	25,802,744	-	-	-
2.681	Florence Lake Water System Debt	19,038	-	19,038	-	-	-	19,038	7,288	-	-	37	-	11,713	-	11,713
2.682	Seagirt Water System Debt	114,767	20,000	94,767	-	-	-	114,767	-	-	-	-	-	114,767	-	114,767
2.691	Wilderness Mountain Water Service	171,071	136,407	25,664	3,000	-	6,000	171,071	-	-	4,000	110	99,466	67,495	-	67,495
3.700	Septage Disposal	161,082	161,082	-	-	-	-	161,082	-	-	-	161,082	-	-	-	-
3.701	Millstream Remediation Service	19,812	650	19,162	-	-	-	19,812	-	-	6,262	7,288	-	-	6,262	6,262
3.705	SSI Liquid Waste Disposal	1,208,171	1,029,389	166,782	-	-	12,000	1,208,171	-	-	-	1,796	790,250	416,125	-	416,125
3.707	LWMP - On Site System Management Program	183,866	183,866	-	-	-	-	183,866	-	-	42,260	6,900	-	134,706	-	134,706
3.71X	Core Area Wastewater Operations	34,609,974	33,909,974	-	-	-	700,000	34,609,974	-	630,083	420,849	28,130,868	-	-	5,428,174	5,428,174
3.718	Peninsula Wastewater TP	4,993,969	4,007,733	-	-	-	986,237	4,993,969	-	154,483	180,000	2,576,123	-	-	2,083,363	2,083,363
3.720	LWMP - (Peninsula) - Implementation	57,422	34,200	-	-	-	23,222	57,422	-	-	-	2,208	-	-	55,214	55,214
3.750	LWMP - Core and West Shore	584,072	328,399	-	-	-	255,673	584,072	-	-	-	156,746	200,000	-	227,326	227,326
3.752	LWMP - Harbour Studies	362,174	362,174	-	-	-	-	362,174	-	-	-	22,459	-	-	339,715	339,715
3.755	Regional Source Control	1,674,718	1,674,548	-	-	-	170	1,674,718	-	55,000	43,762	96,970	61,200	-	1,417,786	1,417,786
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	2,031	-	-	(2,031)	(2,031)
3.7XX	Core Area & Legacy Trunk Sewer - Debt	21,889,666	227,343	9,163,127	6,013	5,529,745	6,963,438	21,889,666	211,603	-	-	15,877,551	-	-	5,800,512	5,800,512
3.810	Ganges Sewer	1,264,781	892,885	245,813	-	-	126,083	1,264,781	-	-	80,000	2,357	1,120,290	62,134	-	62,134
3.820	Malview Estates Sewer System	268,646	203,533	12,243	-	-	52,870	268,646	-	-	40,000	25,270	198,306	5,070	-	5,070
3.830	Magic Lake Estates Sewer System	913,885	679,982	174,103	-	-	59,800	913,885	-	11,590	-	4,613	291,047	606,635	-	606,635
3.830D	Magic Lake Estates Sewer Debt	231,715	1,030	230,685	-	-	-	231,715	-	-	-	2,256	-	229,459	-	229,459
3.850	Port Renfrew Sewer	135,608	114,028	-	-	-	21,580	135,608	-	-	-	1,590	66,999	67,019	-	

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2025 FINANCIAL PLAN								Schedule A								
		Expenditures						Revenue								
		Total 2025	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2025	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2025
1.010	Legislative & General Government	38,077,102	36,381,372	98,000	-	1,249,690	348,040	38,077,102	450,000	22,113,883	927,368	1,537,996	96,590	-	12,951,265	12,951,265
1.10X	Facilities Management	4,774,914	4,306,664	-	-	-	468,250	4,774,914	-	4,554,526	-	42,487	-	-	177,901	177,901
1.101	G.I.S.	668,193	599,563	-	-	18,630	50,000	668,193	-	524,684	-	6,150	-	-	137,359	137,359
1.103	Elections	65,580	90	-	-	-	65,490	65,580	-	-	-	90	-	-	65,490	65,490
1.104	U.B.C.M.	13,531	13,531	-	-	-	-	13,531	-	-	-	90	-	-	13,441	13,441
1.109	Electoral Area Admin Exp - JDF	74,096	74,096	-	-	-	-	74,096	-	-	-	250	-	-	73,846	73,846
1.110	Electoral Area Admin Exp - SGI	467,005	465,905	-	-	-	1,100	467,005	-	-	15,955	19,390	-	-	431,660	431,660
1.111	Electoral Area Admin Exp - SSI	1,423,396	1,359,396	-	-	-	64,000	1,423,396	-	698,078	-	5,750	-	-	719,568	719,568
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	21,727	21,727	-	-	-	-	21,727	-	-	-	290	-	-	21,437	21,437
1.116	Grant-in-Aid - Salt Spring Island	52,904	52,904	-	-	-	-	52,904	-	-	-	260	-	-	52,644	52,644
1.117	Grant-in-Aid - Southern Gulf Islands	111,217	111,217	-	-	-	-	111,217	-	-	-	1,257	-	-	109,960	109,960
1.119	Vancouver Island Regional Library	410,702	410,702	-	-	-	-	410,702	-	-	-	640	-	-	410,062	410,062
1.121	Sooke Regional Museum	234,706	234,706	-	-	-	-	234,706	-	-	-	400	-	-	234,306	234,306
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	74,716	69,716	-	-	-	5,000	74,716	-	-	14,205	640	-	-	59,871	59,871
1.125	SGI Economic Development Commission	131,794	131,794	-	-	-	-	131,794	-	-	-	1,550	-	-	130,244	130,244
1.126	Victoria Family Court Committee	15,797	15,797	-	-	-	-	15,797	-	-	-	797	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	329,109	329,109	-	-	-	-	329,109	-	-	-	14,634	-	-	314,475	314,475
1.129	Vancouver Island Regional Library - Debt	339,366	1,100	338,266	-	-	-	339,366	-	-	-	339,366	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	34,344	34,344	-	-	-	-	34,344	-	-	-	100	-	-	34,244	34,244
1.137	Galiano Island Community Use Building	71,318	39,665	30,653	-	-	1,000	71,318	-	-	-	293	-	-	71,025	71,025
1.138	Southern Gulf Islands Regional Library	252,969	252,969	-	-	-	-	252,969	-	-	-	2,679	-	-	250,290	250,290
1.141	Salt Spring Island Public Library	784,498	611,277	146,651	-	-	26,570	784,498	-	-	-	1,680	-	-	782,818	782,818
1.15X	Municipalities' Own Debt - M.F.A.	17,229,603	77,040	17,152,563	-	-	-	17,229,603	-	-	-	77,040	-	-	17,152,563	17,152,563
1.170	Gossip Island Electric Power Supply	63,217	596	62,621	-	-	-	63,217	-	-	-	290	-	62,927	-	62,927
1.224	Community Health	837,514	837,514	-	-	-	-	837,514	-	-	-	190,533	-	-	646,981	646,981
1.226	Health Facilities - VIH/A	1,811,746	757,423	-	-	-	1,054,323	1,811,746	-	-	-	1,811,746	-	-	-	-
1.227	Saturna Island Medical Clinic	26,547	26,547	-	-	-	-	26,547	-	-	-	1,450	-	-	25,097	25,097
1.228	Galiano Health Service	147,664	147,664	-	-	-	-	147,664	-	-	-	194	-	-	147,470	147,470
1.229	Pender Islands Health Care Centre	279,355	279,355	-	-	-	-	279,355	-	-	-	2,170	-	-	277,185	277,185
1.230	Traffic Safety Commission	78,533	78,533	-	-	-	-	78,533	-	-	-	3,630	-	-	74,903	74,903
1.232	Port Renfrew Street Lighting	9,496	9,496	-	-	-	-	9,496	-	-	-	360	3,970	5,166	-	-
1.234	SSI Street Lighting	32,515	32,515	-	-	-	-	32,515	-	-	-	40	-	-	32,475	32,475
1.235	SGI Small Craft Harbour Facilities	484,630	252,134	87,493	-	-	145,003	484,630	-	-	-	7,740	145,380	331,510	-	331,510
1.236	Salt Spring Island Fernwood Dock	27,074	17,074	-	-	-	10,000	27,074	-	-	-	170	-	26,904	-	26,904
1.238A	Community Transit (SSI)	703,649	668,649	-	-	-	35,000	703,649	-	-	-	217,547	-	-	486,102	486,102
1.238B	Community Transportation (SSI)	161,223	52,573	3,920	-	-	104,730	161,223	-	-	-	430	-	-	160,793	160,793
1.280	Regional Parks	20,888,055	15,339,791	1,419,207	-	751,900	3,377,157	20,888,055	-	77,539	-	934,946	637,016	-	19,238,554	19,238,554
1.290	Royal Theatre	580,000	100,000	-	-	105,000	375,000	580,000	-	-	-	-	-	-	580,000	580,000
1.295	McPherson Theatre	785,822	349,589	-	-	90,000	346,233	785,822	-	-	-	35,822	-	-	750,000	750,000
1.297	Arts Grants	3,275,458	3,274,438	-	-	-	1,020	3,275,458	-	15,490	40,552	178,754	-	-	3,040,662	3,040,662
1.299	Salt Spring Island Arts	129,671	129,671	-	-	-	-	129,671	-	-	-	90	-	-	129,581	129,581
1.309	Climate Action and Adaptation	2,387,474	1,534,467	-	-	792,961	60,046	2,387,474	-	-	213,510	657,352	-	-	1,516,612	1,516,612
1.310	Land Banking & Housing	4,734,904	2,612,868	2,117,926	-	-	4,110	4,734,904	-	597,373	100,000	809,456	2,000	-	3,226,075	3,226,075
1.311	Regional Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.312	Regional Goose Management	248,369	248,369	-	-	-	-	248,369	-	-	-	-	-	-	248,369	248,369
1.313	Animal Care Services	1,775,730	1,735,947	-	-	-	39,783	1,775,730	-	-	-	1,255,990	28,900	-	490,840	490,840
1.314	SGI House Numbering	10,298	10,298	-	-	-	-	10,298	-	-	-	145	-	-	10,153	10,153
1.316	SSI Building Numbering	10,428	10,428	-	-	-	-	10,428	-	-	-	20	-	-	10,408	10,408
1.317	JDF Building Numbering	14,157	14,157	-	-	-	-	14,157	-	-	-	50	-	-	14,107	14,107
1.318	Building Inspection	2,303,372	2,240,882	-	-	13,720	48,770	2,303,372	-	32,700	143,742	4,690	1,468,790	-	653,450	653,450
1.319	Soil Deposit Removal	6,312	6,312	-	-	-	-	6,312	-	-	-	92	-	-	6,180	6,180
1.320	Noise Control	44,313	44,313	-	-	-	-	44,313	-	-	-	350	-	-	43,963	43,963
1.322	Nuisances & Unsanitary Premises	58,644	58,644	-	-	-	-	58,644	-	-	-	450	-	-	58,194	58,194
1.323	By-Law Enforcement	602,960	551,617	-	-	-	51,343	602,960	-	565,660	-	37,300	-	-	-	-
1.324	Regional Planning Services	1,669,692	1,667,192	-	-	-	2,500	1,669,692	-	95,410	199,918	65,110	-	-	1,309,254	1,309,254
1.325	Electoral Area Services - Planning	905,003	829,233	-	-	-	75,770	905,003	-	33,840	57,853	2,210	45,000	-	766,100	766,100
1.330	Regional Growth Strategy	639,045	629,045	-	-	-	10,000	639,045	-	-	300,000	17,060	-	-	321,985	321,985
1.335	Geo-Spatial Referencing System	187,090	121,800	-	-	-	65,290	187,090	-	-	-	8,000	8,830	-	170,260	170,260
1.340	JDF Livestock Injury Compensation	3,161	3,161	-	-	-	-	3,161	-	-	-	-	-	-	3,161	3,161
1.341	SGI Livestock Injury Compensation	3,181	3,181	-	-	-	-	3,181	-	-	-	34	-	-	3,147	3,147
1.342	SSI Livestock Injury Compensation	3,161	3,161	-	-	-	-	3,161	-	-	-	-	-	-	3,161	3,161
1.350	Willis Point Fire Protect & Recreation	190,790	120,963	-	-	6,650	63,177	190,790	-	-	-	42,150	-	-	148,640	148,640
1.352	South Galiano Fire Protection	629,807	362,170	141,027	-	10,390	116,220	629,807	-	-	-	1,120	-	141,027	487,660	628,687
1.353	Otter Point Fire Protection	687,280	508,490	-	-	5,990	172,800	687,280	-	-	-	340	-	-	686,940	686,940
1.354	Malahat Fire Protection	70,044	70,044	-	-	-	-	70,044	-	-	-	-	-	-	70,044	70,044
1.355	Durrance Road Fire Protection	3,019	2,719	-	-	-	300	3,019	-	-	-	-	-	3,019	-	3,019
1.356	Pender Fire Protection	1,537,418	1,213,722	111,596	-	-	212,100	1,537,418	-	-	111,596	11,820	-	-	1,414,002	1,414,002
1.357	East Sooke Fire Protection	586,874	325,663	155,109	-	5,000	101,102	586,874	-	-	-	28,624</				

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2025 FINANCIAL PLAN																	Schedule A	
Expenditures								Revenue										
		Total 2025	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2025	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2025		
1.377	JDF Search and Rescue	92,232	89,232	-	-	-	3,000	92,232	-	-	-	-	22,280	-	-	69,952		
1.378	SSI Search and Rescue	25,804	25,804	-	-	-	-	25,804	-	-	-	-	100	-	-	25,704		
1.40X	SEAPARC	5,389,423	4,806,057	53,966	-	-	529,400	5,389,423	-	-	-	-	541,857	1,440,106	-	3,407,460		
1.405	JDF EA - Community Parks	239,440	220,430	-	-	-	19,010	239,440	-	-	-	-	900	-	-	238,540		
1.408	JDF EA - Community Recreation	94,470	94,470	-	-	-	-	94,470	-	-	-	-	22,420	-	-	72,050		
1.44X	Panorama Rec. Center.	11,192,984	9,615,665	313,108	-	-	1,264,211	11,192,984	-	-	-	2,189,590	3,293,799	-	5,709,595	5,709,595		
1.455	Salt Spring Island - Community Parks	1,009,980	984,480	-	-	-	25,500	1,009,980	-	412,660	-	-	32,850	-	-	564,470		
1.458	Salt Spring Is. - Community Rec	397,517	388,167	-	-	-	9,350	397,517	-	-	-	-	10,240	275,630	-	111,647		
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,797,606	2,391,731	18,375	-	-	387,500	2,797,606	-	90,190	15,000	169,790	288,450	-	2,234,176	2,234,176		
1.465	Saturna Island Comm. Parks	30,801	25,554	-	-	-	5,247	30,801	-	-	-	-	1,650	-	29,151	29,151		
1.468	Saturna Island - Community Rec.	15,120	15,120	-	-	-	-	15,120	-	-	-	-	690	-	14,430	14,430		
1.475	Mayne Is. Comm. Parks & Rec	98,490	79,480	-	-	-	19,010	98,490	-	-	-	-	300	-	98,190	98,190		
1.476	Mayne Is. Comm. Parks (reserve)	10,790	10,790	-	-	-	-	10,790	-	-	-	-	9,740	1,050	-	-		
1.478	Mayne Is. Community Rec.	37,610	37,610	-	-	-	-	37,610	-	-	-	-	60	-	37,550	37,550		
1.485	North & South Pender Com. Parks	187,630	159,634	-	-	-	27,996	187,630	-	-	-	2,300	-	-	185,330	185,330		
1.488	North & South Pender Com. Rec	71,850	71,850	-	-	-	-	71,850	-	-	-	-	870	-	70,980	70,980		
1.495	Galiano Parks	131,736	120,736	-	-	-	11,000	131,736	-	-	21,100	120	-	-	110,516	110,516		
1.498	Galiano Community Recreation	44,760	44,760	-	-	-	-	44,760	-	-	-	-	30	-	44,730	44,730		
1.521	SWMP - Solid Waste Disposal (Refuse Disposal)	42,856,551	37,930,547	-	-	-	4,926,004	42,856,551	-	-	3,080	16,010,637	26,842,834	-	-	-		
1.523	Port Renfrew Refuse Disposal	124,649	94,540	-	-	-	30,109	124,649	-	26,969	-	-	51,565	-	46,115	46,115		
1.525	Solid Waste Disposal - Debt	2,137,816	77,150	2,060,666	-	-	-	2,137,816	-	-	-	-	650	2,137,166	-	-		
1.531	Stormwater Quality Management - Sooke	41,338	25,284	-	-	-	16,054	41,338	-	-	-	-	86	-	41,252	41,252		
1.533	Stormwater Quality Management - SGI	42,310	42,310	-	-	-	-	42,310	-	-	-	-	490	-	41,820	41,820		
1.535	Stormwater Quality Management - SSI	26,201	26,201	-	-	-	-	26,201	-	-	1,071	30	-	-	25,100	25,100		
1.536	LWMP-Stormwater Quality Management-Core	777,746	761,793	-	-	-	15,953	777,746	-	-	-	87,763	-	-	689,983	689,983		
1.537	Stormwater Quality Management - Peninsula	127,793	127,793	-	-	-	-	127,793	-	-	-	4,455	-	-	123,338	123,338		
1.538	Source - Stormwater Quality - Peninsula	60,528	60,528	-	-	-	-	60,528	-	-	673	1,763	-	-	58,092	58,092		
1.57X	Environmental Services	27,046,748	26,106,750	-	-	90,000	849,998	27,046,748	-	26,848,800	105,548	92,400	-	-	-	-		
1.911	911 Systems	2,626,347	1,606,948	1,011,949	-	-	7,450	2,626,347	-	-	-	2,119,045	127,195	-	380,107	380,107		
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	668,314	-	43,540	-	-	(624,774)	(624,774)		
1.913	913 Fire Dispatch	400,421	400,421	-	-	-	-	400,421	-	-	-	9,930	-	-	364,240	364,240		
1.921	Regional CREST Contribution	2,004,353	2,004,353	-	-	-	-	2,004,353	-	-	26,251	101,100	-	-	1,903,253	1,903,253		
1.923	Emergency Comm - CREST - SGI	191,031	191,031	-	-	-	-	191,031	-	-	-	2,100	-	-	188,931	188,931		
1.924	Emergency Comm - CREST - JDF	152,530	152,530	-	-	-	-	152,530	-	-	-	250	-	-	152,280	152,280		
1.925	Emergency Comm - CREST - SSI	153,871	153,871	-	-	-	-	153,871	-	-	-	160	-	-	153,711	153,711		
2.610	Saanich Peninsula Water Supply	8,591,464	7,446,514	644,950	-	-	500,000	8,591,464	-	-	-	30,500	8,560,964	-	-	-		
2.620	SSI Highland Water System	13,878	117	13,761	-	-	-	13,878	-	-	-	90	-	13,788	-	13,788		
2.621	Highland / Fernwood Water - SSI	596,859	384,330	117,864	-	-	94,665	596,859	-	-	-	950	51,289	84,620	-	84,620		
2.622	Cedars of Tuam	68,215	45,362	9,353	-	-	13,500	68,215	-	-	-	90	68,125	-	-	-		
2.624	Beddis Water	372,429	206,458	40,581	-	-	125,390	372,429	-	-	-	150	257,979	114,300	-	114,300		
2.626	Fulford Water	280,549	175,982	44,607	-	-	59,960	280,549	-	-	-	720	213,549	66,280	-	66,280		
2.628	Cedar Lane Water (SSI)	109,980	62,037	34,008	-	-	13,935	109,980	-	-	-	160	87,540	22,280	-	22,280		
2.630	Magic Lakes Estate Water System	1,016,859	750,132	211,137	-	-	55,590	1,016,859	-	-	-	10,700	426,159	580,000	-	580,000		
2.640	Saturna Island Water System (Lyllal Harbour)	276,600	192,014	25,016	-	-	59,570	276,600	-	-	-	1,040	131,450	144,110	-	144,110		
2.642	Skana Water (Mayne)	95,380	59,147	1,613	-	-	34,620	95,380	-	-	-	100	67,370	27,910	-	27,910		
2.650	Port Renfrew Water	172,790	135,836	9,854	-	-	27,100	172,790	-	-	-	1,150	85,000	86,640	-	86,640		
2.660	Fernwood Water	7,167	53	7,114	-	-	-	7,167	-	-	-	40	-	7,127	-	7,127		
2.665	Sticks Allison Water (Galiano)	70,142	56,367	-	-	-	13,775	70,142	-	-	-	100	64,840	5,202	-	5,202		
2.667	Surfside Park Estates (Mayne)	142,522	119,837	5,375	-	-	17,310	142,522	-	-	-	100	115,342	27,080	-	27,080		
2.670	Regional Water Supply	45,208,371	21,855,650	3,363,371	-	19,500,000	489,350	45,208,371	-	-	-	784,100	44,424,271	-	-	-		
2.680	Juan de Fuca Water Distribution	28,281,890	16,502,454	2,903,661	-	8,220,318	655,457	28,281,890	-	-	-	216,270	28,065,620	-	-	-		
2.681	Florence Lake Water System Debt	19,038	-	19,038	-	-	-	19,038	-	-	-	37	-	19,001	-	19,001		
2.682	Seagirt Water System Debt	146,552	-	146,552	-	-	-	146,552	-	-	-	-	-	146,552	-	146,552		
2.691	Wilderness Mountain Water Service	192,103	147,099	27,814	-	-	17,190	192,103	-	-	10,000	110	108,423	73,570	-	73,570		
3.700	Septage Disposal	164,192	164,192	-	-	-	-	164,192	-	-	-	-	164,192	-	-	-		
3.701	Millstream Remediation Service	19,710	548	19,162	-	-	-	19,710	-	-	-	3,717	12,277	-	3,716	3,716		
3.705	SSI Liquid Waste Disposal	1,257,482	1,079,384	148,023	-	-	30,075	1,257,482	-	-	-	9,000	1,640	806,050	440,792	440,792		
3.707	LWMP - On Site System Management Program	176,334	176,334	-	-	-	-	176,334	-	-	-	-	7,485	168,849	-	168,849		
3.71X	Core Area Wastewater Operations	35,679,947	34,979,947	-	-	-	700,000	35,679,947	-	-	642,684	446,400	28,923,580	-	5,667,283	5,667,283		
3.718	Peninsula Wastewater TP	5,103,255	4,412,525	38,700	-	-	652,030	5,103,255	-	-	157,580	20,000	2,721,601	-	2,204,017	2,204,017		
3.720	LWMP - (Peninsula) - Implementation	58,681	34,880	-	-	-	23,801	58,681	-	-	-	-	2,320	-	56,361	56,361		
3.750	LWMP - Core and West Shore	757,064	501,851	-	-	-	255,213	757,064	-	-	-	220,895	200,000	-	336,169	336,169		
3.752	LWMP - Harbour Studies	368,640	368,640	-	-	-	-	368,640	-	-	-	21,658	-	-	346,982	346,982		
3.755	Regional Source Control	1,664,321	1,664,148	-	-	-	173	1,664,321	-	55,000	7,453	93,303	62,424	-	1,446,141	1,446,141		
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
3.7XX	Core Area & Legacy Trunk Sewer - Debt	24,652,059	202,233	10,380,802	-	5,529,745	8,539,279	24,652,059	-	-	-	17,904,221	-	-	6,747,838	6,747,838		
3.810	Ganges Sewer	1,297,400	879,956	274,024	-	-	143,420	1,297,400	-	-	30,000	2,360	1,198,710	66,330	-	66,330		
3.820	Malivue Estates Sewer System	242,847	165,316	28,196	-	-	49,335	242,847	-	-	-	25,230	212,192	5,425	-	5,425		
3.830	Magic Lake Estates Sewer System	932,139	692,041	174,103	-	-	65,995	932,139	-	11,820	-	4,800	296,870	618,649	-	618,649		
3.830D	Magic Lake Estates Sewer Debt	231,715	1,030	230,685	-	-	-	231,715	-	-	-	2,200	-	229,515	-	229,515		
3.850	Port Renfrew Sewer	138,240	116,320	-	-	-	21,920	138,240	-	-	-	1,540	68,340	-	68,360	68,360		
21.ALL	Feasibility Study Reserve Fund - All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
21.E.A	Feasibility Study Reserve Fund - E.A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2026 FINANCIAL PLAN								Schedule A								
Expenditures								Revenue								
		Total 2026	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2026	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2026
1.010	Legislative & General Government	39,675,257	37,908,576	203,000	-	1,209,690	353,991	39,675,257	450,000	22,799,069	952,904	1,546,756	97,720	-	13,828,808	13,828,808
1.10X	Facilities Management	4,951,028	4,407,013	-	-	-	544,015	4,951,028	-	4,726,085	-	42,778	-	-	182,165	182,165
1.101	G.I.S.	682,401	613,401	-	-	19,000	50,000	682,401	-	535,178	-	6,270	-	-	140,953	140,953
1.103	Elections	273,261	273,261	-	-	-	-	273,261	-	-	125,811	81,960	-	-	65,490	65,490
1.104	U.B.C.M.	13,804	13,804	-	-	-	-	13,804	-	-	-	90	-	-	13,714	13,714
1.109	Electoral Area Admin Exp - JDF	75,576	75,576	-	-	-	-	75,576	-	-	-	250	-	-	75,326	75,326
1.110	Electoral Area Admin Exp - SGI	478,241	477,141	-	-	-	1,100	478,241	-	-	10,171	19,710	-	-	448,360	448,360
1.111	Electoral Area Admin Exp - SSI	1,454,646	1,390,646	-	-	-	64,000	1,454,646	-	714,139	-	5,770	-	-	734,737	734,737
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	21,762	21,762	-	-	-	-	21,762	-	-	-	290	-	-	21,472	21,472
1.116	Grant-in-Aid - Salt Spring Island	53,011	53,011	-	-	-	-	53,011	-	-	-	260	-	-	52,751	52,751
1.117	Grant-in-Aid - Southern Gulf Islands	111,326	111,326	-	-	-	-	111,326	-	-	-	1,257	-	-	110,069	110,069
1.119	Vancouver Island Regional Library	418,891	418,891	-	-	-	-	418,891	-	-	-	650	-	-	418,241	418,241
1.121	Sooke Regional Museum	239,397	239,397	-	-	-	-	239,397	-	-	-	410	-	-	238,987	238,987
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	75,134	70,134	-	-	-	5,000	75,134	-	-	13,415	650	-	-	61,069	61,069
1.125	SGI Economic Development Commission	133,952	133,952	-	-	-	-	133,952	-	-	-	1,580	-	-	132,372	132,372
1.126	Victoria Family Court Committee	15,797	15,797	-	-	-	-	15,797	-	-	-	797	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	335,692	335,692	-	-	-	-	335,692	-	-	-	14,634	-	-	321,058	321,058
1.129	Vancouver Island Regional Library - Debt	339,366	1,100	338,266	-	-	-	339,366	-	-	-	339,366	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	35,027	35,027	-	-	-	-	35,027	-	-	-	100	-	-	34,927	34,927
1.137	Galliano Island Community Use Building	72,739	40,486	30,653	-	-	1,600	72,739	-	-	-	290	-	-	72,449	72,449
1.138	Southern Gulf Islands Regional Library	262,963	262,963	-	-	-	-	262,963	-	-	-	2,747	-	-	260,216	260,216
1.141	Salt Spring Island Public Library	800,147	623,576	146,651	-	-	29,920	800,147	-	-	-	1,700	-	-	798,447	798,447
1.15X	Municipalities' Own Debt - M.F.A.	16,371,186	75,440	16,295,746	-	-	-	16,371,186	-	-	-	75,440	-	-	16,295,746	16,295,746
1.170	Gossip Island Electric Power Supply	63,221	600	62,621	-	-	-	63,221	-	-	-	290	-	62,931	62,931	-
1.224	Community Health	845,152	845,152	-	-	-	-	845,152	-	-	-	190,552	-	-	654,600	654,600
1.226	Health Facilities - VIHA	1,847,981	773,693	-	-	-	1,074,288	1,847,981	-	-	-	1,847,981	-	-	-	-
1.227	Saturna Island Medical Clinic	27,134	27,134	-	-	-	-	27,134	-	-	-	1,480	-	-	25,654	25,654
1.228	Galliano Health Service	150,621	150,621	-	-	-	-	150,621	-	-	-	201	-	-	150,420	150,420
1.229	Pender Islands Health Care Centre	289,022	289,022	-	-	-	-	289,022	-	-	-	2,210	-	-	286,812	286,812
1.230	Traffic Safety Commission	80,073	80,073	-	-	-	-	80,073	-	-	-	3,700	-	-	76,373	76,373
1.232	Port Renfrew Street Lighting	9,656	9,656	-	-	-	-	9,656	-	-	-	370	4,050	5,236	-	5,236
1.234	SSI Street Lighting	33,092	33,092	-	-	-	-	33,092	-	-	-	40	-	-	33,052	33,052
1.235	SGI Small Craft Harbour Facilities	494,180	258,575	87,493	-	-	148,112	494,180	-	-	-	7,890	148,150	338,140	-	338,140
1.236	Salt Spring Island Fernwood Dock	33,622	17,622	-	-	-	16,000	33,622	-	-	-	170	-	33,452	-	33,452
1.238A	Community Transit (SSI)	758,467	709,947	-	-	-	48,520	758,467	-	-	-	219,857	-	-	538,610	538,610
1.238B	Community Transportation (SSI)	184,517	53,549	28,968	-	-	102,000	184,517	-	-	-	430	-	-	184,087	184,087
1.280	Regional Parks	21,924,294	15,734,780	2,464,207	-	280,908	3,444,399	21,924,294	-	79,089	20,000	938,488	648,248	-	20,238,469	20,238,469
1.290	Royal Theatre	580,000	100,000	-	-	105,000	375,000	580,000	-	-	-	-	-	-	580,000	580,000
1.295	McPherson Theatre	785,822	349,589	-	-	90,000	346,233	785,822	-	-	-	35,822	-	-	750,000	750,000
1.297	Arts Grants	3,343,934	3,342,894	-	-	-	1,040	3,343,934	-	15,860	41,589	178,754	-	-	3,107,731	3,107,731
1.299	Salt Spring Island Arts	132,251	132,251	-	-	-	-	132,251	-	-	-	90	-	-	132,161	132,161
1.309	Climate Action and Adaptation	2,326,611	1,473,400	-	-	792,961	60,250	2,326,611	-	-	352,117	657,352	-	-	1,317,142	1,317,142
1.310	Land Banking & Housing	4,555,666	2,175,077	2,376,439	-	-	4,150	4,555,666	-	462,755	-	712,866	2,000	-	3,378,045	3,378,045
1.311	Regional Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.312	Regional Goose Management	253,359	253,359	-	-	-	-	253,359	-	-	-	-	-	-	253,359	253,359
1.313	Animal Care Services	1,816,170	1,775,119	-	-	-	41,051	1,816,170	-	-	-	1,281,120	29,480	-	505,570	505,570
1.314	SGI House Numbering	10,498	10,498	-	-	-	-	10,498	-	-	-	145	-	-	10,353	10,353
1.316	SSI Building Numbering	10,633	10,633	-	-	-	-	10,633	-	-	-	20	-	-	10,613	10,613
1.317	JDF Building Numbering	14,451	14,451	-	-	-	-	14,451	-	-	-	50	-	-	14,401	14,401
1.318	Building Inspection	2,287,639	2,224,399	-	-	13,990	49,250	2,287,639	-	33,350	39,165	4,730	1,498,180	-	712,214	712,214
1.319	Soil Deposit Removal	6,434	6,434	-	-	-	-	6,434	-	-	94	40	-	-	6,300	6,300
1.320	Noise Control	45,710	45,225	-	-	-	485	45,710	-	-	-	350	-	-	45,360	45,360
1.322	Nuisances & Unsanitary Premises	59,820	59,820	-	-	-	-	59,820	-	-	-	460	-	-	59,360	59,360
1.323	By-Law Enforcement	615,813	564,398	-	-	-	51,415	615,813	-	577,773	-	38,040	-	-	-	-
1.324	Regional Planning Services	1,720,511	1,718,011	-	-	-	2,500	1,720,511	-	97,700	207,859	66,420	-	-	1,348,532	1,348,532
1.325	Electoral Area Services - Planning	906,373	830,603	-	-	-	75,770	906,373	-	34,520	35,543	2,230	45,000	-	789,080	789,080
1.330	Regional Growth Strategy	347,134	337,134	-	-	-	10,000	347,134	-	-	-	17,380	-	-	329,754	329,754
1.335	Geo-Spatial Referencing System	190,853	124,253	-	-	-	66,600	190,853	-	-	-	8,160	9,010	-	173,683	173,683
1.340	JDF Livestock Injury Compensation	3,164	3,164	-	-	-	-	3,164	-	-	-	-	-	-	3,164	3,164
1.341	SGI Livestock Injury Compensation	3,184	3,184	-	-	-	-	3,184	-	-	-	34	-	-	3,150	3,150
1.342	SSI Livestock Injury Compensation	3,164	3,164	-	-	-	-	3,164	-	-	-	-	-	-	3,164	3,164
1.350	Willis Point Fire Protect & Recreation	193,940	123,425	-	-	6,780	63,735	193,940	-	-	-	42,330	-	-	151,610	151,610
1.352	South Galliano Fire Protection	654,187	369,396	141,027	-	10,600	133,164	654,187	-	-	-	1,120	-	141,027	512,040	512,040
1.353	Otter Point Fire Protection	703,194	518,784	-	-	6,110	178,300	703,194	-	-	-	340	-	-	702,854	702,854
1.354	Malahat Fire Protection	71,442	71,442	-	-	-	-	71,442	-	-	-	-	-	-	71,442	71,442
1.355	Durrance Road Fire Protection	3,021	2,721	-	-	-	300	3,021	-	-	-	-	-	3,021	-	3,021
1.356	Pender Fire Protection	1,610,053	1,289,662	94,931	-	-	225,460	1,610,053	-	-	94,931	12,060	-	-	1,503,062	1,503,062
1.357	East Sooke Fire Protection	598,710	332,428	155,109	-											

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2026 FINANCIAL PLAN																Schedule A									
		Expenditures							Revenue																
		Total 2026	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2026	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2026									
1.377	JDF Search and Rescue	92,672	89,672	-	-	-	3,000	92,672	-	-	-	22,720	-	-	69,952	69,952									
1.378	SSI Search and Rescue	25,804	25,804	-	-	-	-	25,804	-	-	-	100	-	-	25,704	25,704									
1.40X	SEAPARC	5,506,523	4,912,567	53,966	-	-	539,990	5,506,523	-	-	-	552,587	1,468,920	-	3,485,016	3,485,016									
1.405	JDF EA - Community Parks	244,229	225,144	-	-	-	19,085	244,229	-	-	-	920	-	-	243,309	243,309									
1.408	JDF EA - Community Recreation	96,360	96,360	-	-	-	-	96,360	-	-	-	22,860	-	-	73,500	73,500									
1.44X	Panorama Rec. Center	11,754,386	9,796,963	590,608	-	-	1,366,815	11,754,386	-	-	52,785	2,234,439	3,365,440	-	6,101,722	6,101,722									
1.455	Salt Spring Island - Community Parks	1,031,877	1,006,377	-	-	-	25,500	1,031,877	-	420,910	-	33,520	-	-	577,447	577,447									
1.458	Salt Spring Is. - Community Rec	405,433	396,533	-	-	-	8,900	405,433	-	-	-	10,440	281,130	-	113,863	113,863									
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,909,474	2,424,808	107,666	-	-	377,000	2,909,474	-	91,990	-	173,190	294,220	-	2,350,074	2,350,074									
1.465	Saturna Island Comm. Parks	31,414	26,067	-	-	-	5,347	31,414	-	-	-	1,680	-	-	29,734	29,734									
1.468	Saturna Island - Community Rec.	15,420	15,420	-	-	-	-	15,420	-	-	-	700	-	-	14,720	14,720									
1.475	Mayne Is. Com. Parks & Rec	100,450	81,440	-	-	-	19,010	100,450	-	-	-	300	-	-	100,150	100,150									
1.476	Mayne Is. Comm. Parks (reserve)	11,000	11,000	-	-	-	-	11,000	-	-	-	9,930	1,070	-	-	-									
1.478	Mayne Is. Community Rec.	38,360	38,360	-	-	-	-	38,360	-	-	-	60	-	-	38,300	38,300									
1.485	North & South Pender Com. Parks	200,640	162,856	-	-	-	37,784	200,640	-	-	-	2,340	-	-	198,300	198,300									
1.488	North & South Pender Com. Rec	73,280	73,280	-	-	-	-	73,280	-	-	-	880	-	-	72,400	72,400									
1.495	Galiano Parks	135,225	123,225	-	-	-	12,000	135,225	-	-	21,530	120	-	-	113,575	113,575									
1.498	Galiano Community Recreation	45,650	45,650	-	-	-	-	45,650	-	-	-	30	-	-	45,620	45,620									
1.521	SWMP - Solid Waste Disposal (Refuse Disposal)	40,868,883	40,205,763	-	-	-	663,120	40,868,883	-	-	314,312	15,950,917	24,603,654	-	-	-									
1.523	Port Renfrew Refuse Disposal	127,048	96,442	-	-	-	30,606	127,048	-	27,508	-	52,500	-	-	47,040	47,040									
1.525	Solid Waste Disposal - Debt	2,726,996	20,650	2,706,346	-	-	-	2,726,996	-	-	-	650	2,726,346	-	-	-									
1.531	Stormwater Quality Management - Sooke	42,162	25,790	-	-	-	16,372	42,162	-	-	-	86	-	-	42,076	42,076									
1.533	Stormwater Quality Management - SGI	43,155	43,155	-	-	-	-	43,155	-	-	-	500	-	-	42,655	42,655									
1.535	Stormwater Quality Management - SSI	26,399	26,399	-	-	-	-	26,399	-	-	769	30	-	-	25,600	25,600									
1.536	LWMP-Stormwater Quality Management-Core	791,544	775,272	-	-	-	16,272	791,544	-	-	-	87,763	-	-	703,781	703,781									
1.537	Stormwater Quality Management - Peninsula	130,261	130,261	-	-	-	-	130,261	-	-	-	4,455	-	-	125,806	125,806									
1.538	Source - Stormwater Quality - Peninsula	61,699	61,699	-	-	-	-	61,699	-	-	-	682	1,763	-	59,254	59,254									
1.57X	Environmental Services	27,566,902	26,762,881	-	-	-	804,021	27,566,902	-	27,429,699	44,803	92,400	-	-	-	-									
1.911	911 Systems	2,642,748	1,622,769	1,011,949	-	-	8,030	2,642,748	-	-	-	2,098,466	124,651	-	419,631	419,631									
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	654,948	-	-	-	-	(610,538)	(610,538)									
1.913	913 Fire Dispatch	413,050	413,050	-	-	-	-	413,050	-	-	-	44,410	-	-	400,660	400,660									
1.921	Regional CREST Contribution	2,102,272	2,102,272	-	-	-	-	2,102,272	-	-	2,280	10,110	-	-	1,999,192	1,999,192									
1.923	Emergency Comm - CREST - SGI	194,835	194,835	-	-	-	-	194,835	-	-	-	103,080	-	-	192,695	192,695									
1.924	Emergency Comm - CREST - JDF	155,570	155,570	-	-	-	-	155,570	-	-	-	250	-	-	155,320	155,320									
1.925	Emergency Comm - CREST - SSI	156,940	156,940	-	-	-	-	156,940	-	-	-	160	-	-	156,780	156,780									
2.610	Saanich Peninsula Water Supply	9,432,066	7,958,640	923,426	-	-	550,000	9,432,066	-	-	-	30,500	9,401,566	-	-	-									
2.620	SSI Highland Water System	13,879	118	13,761	-	-	-	13,879	-	-	-	90	-	13,789	-	13,789									
2.621	Highland / Fernwood Water - SSI	757,650	410,255	267,300	-	-	80,095	757,650	-	-	-	960	646,680	-	110,010	110,010									
2.622	Cedars of Tuam	115,473	42,023	64,450	-	-	9,000	115,473	-	-	-	90	115,383	-	-	-									
2.624	Beddis Water	462,508	197,550	134,958	-	-	130,000	462,508	-	-	-	150	313,768	148,590	-	148,590									
2.626	Fulford Water	343,777	177,599	131,273	-	-	34,905	343,777	-	-	-	730	260,857	82,190	-	82,190									
2.628	Cedar Lane Water (SSI)	154,560	81,429	50,806	-	-	22,325	154,560	-	-	20,000	160	106,550	27,850	-	27,850									
2.630	Magic Lakes Estate Water System	1,064,968	805,362	165,861	-	-	93,745	1,064,968	-	-	40,000	10,730	434,238	580,000	-	580,000									
2.640	Saturna Island Water System (Lyalil Harbour)	308,108	189,983	62,095	-	-	56,030	308,108	-	-	-	1,060	146,581	160,467	-	160,467									
2.642	Skana Water (Mayne)	100,150	60,074	11,618	-	-	28,458	100,150	-	-	-	100	70,740	29,310	-	29,310									
2.650	Port Renfrew Water	215,683	131,223	66,940	-	-	17,520	215,683	-	-	-	1,130	106,253	108,300	-	108,300									
2.660	Fernwood Water	4,164	54	4,110	-	-	-	4,164	-	-	-	40	-	4,124	-	4,124									
2.665	Sticks Allison Water (Galiano)	71,526	57,471	-	-	-	14,055	71,526	-	-	-	100	66,120	5,306	-	5,306									
2.667	Surfside Park Estates (Mayne)	192,372	132,155	50,292	-	-	9,925	192,372	-	-	-	100	155,714	36,558	-	36,558									
2.670	Regional Water Supply	48,709,758	22,420,426	4,790,195	-	21,000,000	499,137	48,709,758	-	-	-	901,100	47,808,658	-	-	-									
2.680	Juan de Fuca Water Distribution	30,670,985	17,359,324	3,176,048	-	9,522,047	613,566	30,670,985	-	-	-	190,270	30,480,715	-	-	-									
2.681	Florence Lake Water System Debt	19,038	-	19,038	-	-	-	19,038	-	-	-	37	-	19,001	-	19,001									
2.682	Seagirt Water System Debt	146,552	-	146,552	-	-	-	146,552	-	-	-	-	-	146,552	-	146,552									
2.691	Wilderness Mountain Water Service	195,211	141,830	39,331	-	-	14,050	195,211	-	-	-	4,000	110	113,851	77,250	-									
3.700	Septage Disposal	167,427	167,427	-	-	-	-	167,427	-	-	-	167,427	-	-	-	-									
3.701	Millstream Remediation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
3.705	SSI Liquid Waste Disposal	1,358,256	1,087,423	241,148	-	-	29,685	1,358,256	-	-	15,000	1,660	822,170	519,426	-	519,426									
3.707	LWMP - On Site System Management Program	178,753	178,753	-	-	-	-	178,753	-	-	-	7,485	-	171,268	-	171,268									
3.71X	Core Area Wastewater Operations	36,594,594	35,394,594	-	-	1,200,000	-	36,594,594	-	655,540	152,830	29,898,875	-	-	5,887,349	5,887,349									
3.718	Peninsula Wastewater TP	5,549,495	4,572,978	292,837	-	-	683,680	5,549,495	-	160,730	135,000	2,902,723	-	-	2,351,042	2,351,042									
3.720	LWMP - (Peninsula) - Implementation	59,851	35,574	-	-	-	24,277	59,851	-	-	-	2,320	-	-	57,531	57,531									
3.750	LWMP - Core and West Shore	1,437,035	1,177,119	-	-	-	259,916	1,437,035	-	-	-	474,384	204,000	-	758,651	758,651									
3.752	LWMP - Harbour Studies	376,071	376,071	-	-	-	-	376,071	-	-	-	21,658	-	-	354,413	354,413									
3.755	Regional Source Control	1,738,632	1,738,455	-	-	-	177	1,738,632	-	55,000	51,593	93,303	63,672	-	1,475,064	1,475,064									
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
3.7XX	Core Area & Legacy Trunk Sewer - Debt	26,028,065	281,915	11,605,326	-	5,529,745	8,611,079	26,028,065	-	-	-	18,836,582	-	-	7,191,483	7,191,483									
3.810	Ganges Sewer	1,381,262	841,594	426,418	-	-	113,250	1,381,262	-	-	-	2,370	1,306,592	72,300	-	72,300									
3.820	Mallicew Estates Sewer System	258,087	168,599	43,913	-	-	45,575	258,087	-	-	-	25,230	227,052	5,805	-	5,805									
3.830	Magic Lake Estates Sewer System	990,770	745,912	174,103	-	-	70,755	990,770	-	12,060	40,000	4,880	302,810	631,020	-	631,020									
3.830D	Magic Lake Estates Sewer Debt	231,715	1,030	230,685	-	-	-	231,715	-	-	-	2,220	-	229,495	-	229,495									
3.850	Port Renfrew Sewer	141,010	118,640	-	-	-	22,370	141,010	-	-	-	1,570	69,710	69,730	-	69,730									
21.ALL	Feasibility Study Reserve Fund - All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									
21.F.A	Feasibility Study Reserve Fund - F.A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-									

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2027 FINANCIAL PLAN								Schedule A								
Expenditures								Revenue								
		Total 2027	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2027	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2027
1.010	Legislative & General Government	39,135,867	37,951,581	304,332	-	519,880	360,074	39,135,867	450,000	23,277,506	180,000	1,555,706	98,870	-	13,573,785	13,573,785
1.10X	Facilities Management	5,133,536	4,508,741	-	-	-	624,795	5,133,536	-	4,903,935	-	43,072	-	-	186,529	186,529
1.101	G.I.S.	696,435	627,055	-	-	19,380	50,000	696,435	-	545,882	-	6,390	-	-	144,163	144,163
1.103	Elections	66,080	590	-	-	-	65,490	66,080	-	-	500	90	-	-	65,490	65,490
1.104	U.B.C.M.	14,078	14,078	-	-	-	-	14,078	-	-	-	90	-	-	13,988	13,988
1.109	Electoral Area Admin Exp - JDF	77,081	77,081	-	-	-	-	77,081	-	-	-	250	-	-	76,831	76,831
1.110	Electoral Area Admin Exp - SGI	489,241	488,141	-	-	-	1,100	489,241	-	-	5,136	20,035	-	-	464,070	464,070
1.111	Electoral Area Admin Exp - SSI	1,571,004	1,506,504	-	-	-	64,500	1,571,004	-	729,932	85,000	5,790	-	-	750,282	750,282
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	21,797	21,797	-	-	-	-	21,797	-	-	-	290	-	-	21,507	21,507
1.116	Grant-in-Aid - Salt Spring Island	53,119	53,119	-	-	-	-	53,119	-	-	-	260	-	-	52,859	52,859
1.117	Grant-in-Aid - Southern Gulf Islands	111,436	111,436	-	-	-	-	111,436	-	-	-	1,257	-	-	110,179	110,179
1.119	Vancouver Island Regional Library	427,243	427,243	-	-	-	-	427,243	-	-	-	660	-	-	426,583	426,583
1.121	Sooke Regional Museum	244,179	244,179	-	-	-	-	244,179	-	-	-	420	-	-	243,759	243,759
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	75,535	70,535	-	-	-	5,000	75,535	-	-	12,585	660	-	-	62,290	62,290
1.125	SGI Economic Development Commission	136,153	136,153	-	-	-	-	136,153	-	-	-	1,610	-	-	134,543	134,543
1.126	Victoria Family Court Committee	15,797	15,797	-	-	-	-	15,797	-	-	-	797	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	342,405	342,405	-	-	-	-	342,405	-	-	-	14,634	-	-	327,771	327,771
1.129	Vancouver Island Regional Library - Debt	339,366	1,100	338,266	-	-	-	339,366	-	-	-	339,366	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	35,731	35,731	-	-	-	-	35,731	-	-	-	100	-	-	35,631	35,631
1.137	Galliano Island Community Use Building	74,189	41,316	30,653	-	-	2,220	74,189	-	-	-	290	-	-	73,899	73,899
1.138	Southern Gulf Islands Regional Library	268,233	268,233	-	-	-	-	268,233	-	-	-	2,807	-	-	265,426	265,426
1.141	Salt Spring Island Public Library	815,523	635,545	9,888	-	-	170,090	815,523	-	-	-	1,130	-	-	814,393	814,393
1.15X	Municipalities' Own Debt - M.F.A.	14,832,370	75,100	14,757,270	-	-	-	14,832,370	-	-	-	75,100	-	-	14,757,270	14,757,270
1.170	Gossip Island Electric Power Supply	63,225	604	62,621	-	-	-	63,225	-	-	-	290	-	62,935	62,935	62,935
1.224	Community Health	596,138	596,138	-	-	-	-	596,138	-	-	-	145,571	-	-	450,567	450,567
1.226	Health Facilities - VIHA	1,884,942	790,342	-	-	-	1,094,600	1,884,942	-	-	-	1,884,942	-	-	-	-
1.227	Saturna Island Medical Clinic	27,739	27,739	-	-	-	-	27,739	-	-	-	1,510	-	-	26,229	26,229
1.228	Galliano Health Service	153,629	153,629	-	-	-	-	153,629	-	-	-	199	-	-	153,430	153,430
1.229	Pender Islands Health Care Centre	299,026	299,026	-	-	-	-	299,026	-	-	-	2,250	-	-	296,776	296,776
1.230	Traffic Safety Commission	81,646	81,646	-	-	-	-	81,646	-	-	-	3,770	-	-	77,876	77,876
1.232	Port Renfrew Street Lighting	9,825	9,825	-	-	-	-	9,825	-	-	-	380	4,130	5,315	-	5,315
1.234	SSI Street Lighting	33,671	33,671	-	-	-	-	33,671	-	-	-	40	-	-	33,631	33,631
1.235	SGI Small Craft Harbour Facilities	503,900	265,109	87,493	-	-	151,298	503,900	-	-	-	8,040	150,960	344,900	-	344,900
1.236	Salt Spring Island Fernwood Dock	36,162	18,162	-	-	-	18,000	36,162	-	-	-	170	-	-	35,992	35,992
1.238A	Community Transit (SSI)	773,624	724,164	-	-	-	49,460	773,624	-	-	-	224,241	-	-	549,383	549,383
1.238B	Community Transportation (SSI)	214,272	54,457	57,815	-	-	102,000	214,272	-	-	-	430	-	-	213,842	213,842
1.280	Regional Parks	23,960,381	16,026,661	4,134,207	-	286,526	3,512,987	23,960,381	-	80,671	-	942,101	659,477	-	22,278,132	22,278,132
1.290	Royal Theatre	580,000	100,000	-	-	109,000	371,000	580,000	-	-	-	-	-	-	580,000	580,000
1.295	McPherson Theatre	785,822	349,589	-	-	94,000	342,233	785,822	-	-	-	35,822	-	-	750,000	750,000
1.297	Arts Grants	3,412,964	3,411,903	-	-	-	1,061	3,412,964	-	16,240	42,168	178,754	-	-	3,175,802	3,175,802
1.299	Salt Spring Island Arts	134,882	134,882	-	-	-	-	134,882	-	-	-	90	-	-	134,792	134,792
1.309	Climate Action and Adaptation	1,544,331	1,319,850	-	-	164,023	60,458	1,544,331	-	-	31,037	196,152	-	-	1,317,142	1,317,142
1.310	Land Banking & Housing	4,494,705	2,114,076	2,376,439	-	-	4,190	4,494,705	-	359,628	-	716,354	2,000	-	3,416,723	3,416,723
1.311	Regional Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.312	Regional Goose Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.313	Animal Care Services	1,857,745	1,815,745	-	-	-	42,000	1,857,745	-	-	-	1,306,740	30,070	-	520,935	520,935
1.314	SGI House Numbering	10,708	10,708	-	-	-	-	10,708	-	-	-	145	-	-	10,563	10,563
1.316	SSI Building Numbering	10,854	10,854	-	-	-	-	10,854	-	-	-	20	-	-	10,834	10,834
1.317	JDF Building Numbering	14,735	14,735	-	-	-	-	14,735	-	-	-	50	-	-	14,685	14,685
1.318	Building Inspection	2,343,536	2,279,516	-	-	14,280	49,740	2,343,536	-	34,020	4,452	4,770	1,528,150	-	772,144	772,144
1.319	Soil Deposit Removal	6,556	6,556	-	-	-	-	6,556	-	-	86	40	-	-	6,430	6,430
1.320	Noise Control	47,303	46,128	-	-	-	1,175	47,303	-	-	-	350	-	-	46,953	46,953
1.322	Nuisances & Unsanitary Premises	60,978	60,978	-	-	-	-	60,978	-	-	-	470	-	-	60,508	60,508
1.323	By-Law Enforcement	628,523	577,897	-	-	-	50,626	628,523	-	589,733	-	38,790	-	-	-	-
1.324	Regional Planning Services	2,293,416	2,290,916	-	-	-	2,500	2,293,416	-	100,040	736,628	67,760	-	-	1,388,988	1,388,988
1.325	Electoral Area Services - Planning	943,522	867,752	-	-	75,770	943,522	943,522	-	35,211	48,311	2,250	45,000	-	812,750	812,750
1.330	Regional Growth Strategy	354,681	344,681	-	-	-	10,000	354,681	-	-	-	17,710	-	-	336,971	336,971
1.335	Geo-Spatial Referencing System	194,675	126,745	-	-	-	67,930	194,675	-	-	-	8,330	9,190	-	177,155	177,155
1.340	JDF Livestock Injury Compensation	3,168	3,168	-	-	-	-	3,168	-	-	-	-	-	-	3,168	3,168
1.341	SGI Livestock Injury Compensation	3,188	3,188	-	-	-	-	3,188	-	-	-	34	-	-	3,154	3,154
1.342	SSI Livestock Injury Compensation	3,168	3,168	-	-	-	-	3,168	-	-	-	-	-	-	3,168	3,168
1.350	Willis Point Fire Protect & Recreation	197,150	125,959	-	-	6,920	64,271	197,150	-	-	-	42,510	-	-	154,640	154,640
1.352	South Galiano Fire Protection	664,427	376,779	141,027	-	10,810	135,811	664,427	-	-	-	1,120	-	141,027	522,280	663,307
1.353	Otter Point Fire Protection	718,546	529,316	-	-	6,230	183,000	718,546	-	-	-	340	-	-	718,206	718,206
1.354	Malahat Fire Protection	72,872	72,872	-	-	-	-	72,872	-	-	-	-	-	-	72,872	72,872
1.355	Durrance Road Fire Protection	3,024	2,724	-	-	-	300	3,024	-	-	-	-	-	3,024	-	3,024
1.356	Pender Fire Protection	1,598,303	1,360,405	-	-	-	237,898	1,598,303	-	-	-	12,310	-	-	1,585,993	1,585,993
1.357	East Sooke Fire Protection	610,788	339,315	155,109	-	5,000	111,364	610,788	-	-	-	29,988	73,590	-	507,210	507,210
1.358	Port Renfrew Fire Protection	215,561	185,061,													

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2027 FINANCIAL PLAN										Schedule A									
Expenditures										Revenue									
		Total 2027	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2027	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2027			
1.377	JDF Search and Rescue	93,122	90,122	-	-	-	3,000	93,122	-	-	-	23,170	-	-	69,952	69,952			
1.378	SSI Search and Rescue	25,804	25,804	-	-	-	-	25,804	-	-	-	100	-	-	25,704	25,704			
1.40X	SEAPARC	5,622,710	5,017,954	53,966	-	-	550,790	5,622,710	-	-	-	563,527	1,498,274	-	3,560,909	3,560,909			
1.405	JDF EA - Community Parks	249,123	229,828	-	-	-	19,295	249,123	-	-	-	940	-	-	248,183	248,183			
1.408	JDF EA - Community Recreation	98,280	98,280	-	-	-	-	98,280	-	-	-	23,310	-	-	74,970	74,970			
1.44X	Panorama Rec. Center	12,000,462	10,015,701	590,608	-	-	1,394,153	12,000,462	-	-	-	2,280,382	3,438,694	-	6,281,386	6,281,386			
1.455	Salt Spring Island - Community Parks	1,053,634	1,028,134	-	-	-	25,500	1,053,634	-	429,330	-	34,190	-	-	590,114	590,114			
1.458	Salt Spring Is. - Community Rec	413,542	404,892	-	-	-	8,650	413,542	-	-	-	10,650	286,740	-	116,152	116,152			
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	2,956,369	2,476,703	107,666	-	-	372,000	2,956,369	-	93,830	-	176,650	300,100	-	2,385,789	2,385,789			
1.465	Saturna Island Comm. Parks	32,039	26,590	-	-	-	5,449	32,039	-	-	-	1,710	-	-	30,329	30,329			
1.468	Saturna Island - Community Rec.	15,720	15,720	-	-	-	-	15,720	-	-	-	710	-	-	15,010	15,010			
1.475	Mayne Is. Com. Parks & Rec	102,450	83,440	-	-	-	19,010	102,450	-	-	-	300	-	-	102,150	102,150			
1.476	Mayne Is. Comm. Parks (reserve)	11,220	11,220	-	-	-	-	11,220	-	-	-	10,130	1,090	-	-	-			
1.478	Mayne Is. Community Rec.	39,130	39,130	-	-	-	-	39,130	-	-	-	60	-	-	39,070	39,070			
1.485	North & South Pender Com. Parks	214,560	166,142	-	-	-	48,418	214,560	-	-	-	2,380	-	-	212,180	212,180			
1.488	North & South Pender Com. Rec	74,740	74,740	-	-	-	-	74,740	-	-	-	890	-	-	73,850	73,850			
1.495	Gallano Parks	138,777	125,777	-	-	-	13,000	138,777	-	-	21,970	120	-	-	116,687	116,687			
1.498	Gallano Community Recreation	46,560	46,560	-	-	-	-	46,560	-	-	-	30	-	-	46,530	46,530			
1.521	SWMP -Solid Waste Disposal (Refuse Disposal)	40,434,649	39,771,529	-	-	-	663,120	40,434,649	-	-	119,671	15,900,431	24,414,547	-	-	-			
1.523	Port Renfrew Refuse Disposal	129,488	98,375	-	-	-	31,113	129,488	-	28,058	-	53,450	-	-	47,980	47,980			
1.525	Solid Waste Disposal - Debt	2,765,453	3,500	2,761,953	-	-	-	2,765,453	-	-	-	-	2,765,453	-	-	-			
1.531	Stormwater Quality Management - Sooke	43,003	26,301	-	-	-	16,702	43,003	-	-	-	86	-	-	42,917	42,917			
1.533	Stormwater Quality Management - SGI	44,016	44,016	-	-	-	-	44,016	-	-	-	510	-	-	43,506	43,506			
1.535	Stormwater Quality Management - SSI	26,589	26,589	-	-	-	-	26,589	-	-	449	30	-	-	26,110	26,110			
1.536	LWMP-Stormwater Quality Management-Core	805,613	789,016	-	-	-	16,597	805,613	-	-	-	87,763	-	-	717,850	717,850			
1.537	Stormwater Quality Management - Peninsula	132,775	132,775	-	-	-	-	132,775	-	-	-	4,455	-	-	128,320	128,320			
1.538	Source - Stormwater Quality - Peninsula	62,918	62,918	-	-	-	-	62,918	-	-	716	1,763	-	-	60,439	60,439			
1.57X	Environmental Services	27,918,208	27,023,182	-	-	-	895,026	27,918,208	-	27,764,679	61,129	92,400	-	-	-	-			
1.911	911 Systems	2,661,338	1,640,329	1,011,949	-	-	9,060	2,661,338	-	-	-	2,078,369	122,158	-	460,811	460,811			
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	641,849	-	-	-	-	(596,549)	(596,549)			
1.913	913 Fire Dispatch	451,030	442,935	-	-	-	8,095	451,030	-	-	-	10,300	-	-	440,730	440,730			
1.921	Regional CREST Contribution	2,163,064	2,163,064	-	-	-	-	2,163,064	-	-	-	105,100	-	-	2,057,964	2,057,964			
1.923	Emergency Comm - CREST - SGI	198,711	198,711	-	-	-	-	198,711	-	-	-	2,180	-	-	196,531	196,531			
1.924	Emergency Comm - CREST - JDF	158,680	158,680	-	-	-	-	158,680	-	-	-	250	-	-	158,430	158,430			
1.925	Emergency Comm - CREST - SSI	160,070	160,070	-	-	-	-	160,070	-	-	-	160	-	-	159,910	159,910			
2.610	Saanich Peninsula Water Supply	10,296,106	8,609,805	1,136,301	-	-	550,000	10,296,106	-	-	-	6,500	10,289,606	-	-	-			
2.620	SSI Highland Water System	11,325	118	11,207	-	-	-	11,325	-	-	-	90	-	11,235	-	11,235			
2.621	Highland / Fernwood Water - SSI	966,510	406,786	477,699	-	-	82,025	966,510	-	-	-	820	822,680	143,010	-	143,010			
2.622	Cedars of Tuam	147,347	42,445	95,902	-	-	9,000	147,347	-	-	-	90	147,257	-	-	-			
2.624	Beddis Water	552,290	229,629	186,061	-	-	136,600	552,290	-	-	-	150	369,370	182,770	-	182,770			
2.626	Fulford Water	428,720	180,954	205,691	-	-	42,075	428,720	-	-	-	740	324,420	103,560	-	103,560			
2.628	Cedar Lane Water (SSI)	165,280	68,427	63,533	-	-	33,320	165,280	-	-	-	160	130,310	34,810	-	34,810			
2.630	Magic Lakes Estate Water System	1,033,238	780,895	150,603	-	-	101,740	1,033,238	-	-	-	10,760	442,478	580,000	-	580,000			
2.640	Saturna Island Water System (Lyal Harbour)	314,125	193,685	62,095	-	-	58,345	314,125	-	-	-	940	149,505	163,680	-	163,680			
2.642	Skana Water (Mayne)	105,157	59,968	18,946	-	-	26,243	105,157	-	-	-	100	74,277	30,780	-	30,780			
2.650	Port Renfrew Water	250,151	146,814	80,607	-	-	22,730	250,151	-	-	13,000	1,140	116,881	119,130	-	119,130			
2.660	Fernwood Water	3,401	54	3,347	-	-	-	3,401	-	-	-	40	-	3,361	-	3,361			
2.665	Sticks Allison Water (Galliano)	72,940	58,595	-	-	-	14,345	72,940	-	-	-	100	67,428	5,412	-	5,412			
2.667	Surfside Park Estates (Mayne)	266,667	124,513	136,669	-	-	5,485	266,667	-	-	7,000	100	210,214	49,353	-	49,353			
2.670	Regional Water Supply	53,187,300	22,738,009	6,940,171	-	23,000,000	509,120	53,187,300	-	-	-	784,600	52,402,700	-	-	-			
2.680	Juan de Fuca Water Distribution	32,242,622	18,481,360	3,205,713	-	9,933,712	621,837	32,242,622	-	-	-	179,270	32,063,352	-	-	-			
2.681	Florence Lake Water System Debt	19,038	-	19,038	-	-	-	19,038	-	-	-	37	-	19,001	-	19,001			
2.682	Seagirt Water System Debt	146,552	-	146,552	-	-	-	146,552	-	-	-	-	-	146,552	-	146,552			
2.691	Wilderness Mountain Water Service	205,031	150,628	34,568	-	-	19,835	205,031	-	-	10,000	110	116,121	78,800	-	78,800			
3.700	Septage Disposal	170,727	170,727	-	-	-	-	170,727	-	-	-	170,727	-	-	-	-			
3.701	Millstream Remediation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
3.705	SSI Liquid Waste Disposal	1,375,111	1,088,822	245,899	-	-	40,390	1,375,111	-	-	-	1,680	838,610	534,821	-	534,821			
3.707	LWMP - On Site System Management Program	181,557	181,557	-	-	-	-	181,557	-	-	-	7,485	-	174,072	-	174,072			
3.71X	Core Area Wastewater Operations	37,663,832	36,263,832	-	-	-	1,400,000	37,663,832	-	668,656	304,290	30,636,988	-	-	6,053,898	6,053,898			
3.718	Peninsula Wastewater TP	5,620,238	4,532,432	372,456	-	-	715,350	5,620,238	-	163,950	30,000	2,997,965	-	-	2,428,323	2,428,323			
3.720	LWMP - (Peninsula) - Implementation	61,044	36,281	-	-	-	24,763	61,044	-	-	-	2,320	-	-	58,724	58,724			
3.750	LWMP - Core and West Shore	1,448,684	1,183,972	-	-	-	264,712	1,448,684	-	-	-	477,223	208,080	-	763,381	763,381			
3.752	LWMP - Harbour Studies	383,639	383,639	-	-	-	-	383,639	-	-	-	21,658	-	-	361,981	361,981			
3.755	Regional Source Control	1,729,177	1,728,997	-	-	-	180	1,729,177	-	55,000	11,362	93,303	64,946	-	1,504,566	1,504,566			
3.756	Harbours Environmental Action	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-			
3.7XX	Core Area & Legacy Trunk Sewer - Debt	27,033,368	177,935	12,642,809	-	5,529,745	8,682,879	27,033,368	-	-	-	19,541,701	-	-	7,491,667	7,491,667			
3.810	Ganges Sewer	1,475,221	882,435	433,246	-	-	159,540	1,475,221	-	-	25,000	2,380	1,371,921	75,920	-	75,920			
3.820	Malview Estates Sewer System	284,391	179,639	57,157	-	-	47,595	284,391	-	-	10,000	25,230	242,950	6,211	-	6,211			
3.830	Magic Lake Estates Sewer System	984,770	735,089	93,471	-	-	156,210	984,770	-	12,300	15,000	4,960	308,870	643,640	-	643,640			
3.830D	Magic																		

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2028 FINANCIAL PLAN								Schedule A								
Expenditures								Revenue								
		Total 2028	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2028	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2028
1.010	Legislative & General Government	40,075,777	38,874,894	304,332	-	530,280	366,271	40,075,777	450,000	23,757,324	180,000	1,564,826	100,050	-	14,023,577	14,023,577
1.10X	Facilities Management	5,308,680	4,608,091	-	-	-	700,589	5,308,680	-	5,074,318	-	43,368	-	-	190,994	190,994
1.101	G.I.S.	711,158	641,388	-	-	19,770	50,000	711,158	-	556,800	-	6,510	-	-	147,848	147,848
1.103	Elections	65,580	90	-	-	-	65,490	65,580	-	-	-	90	-	-	65,490	65,490
1.104	U.B.C.M.	14,361	14,361	-	-	-	-	14,361	-	-	-	90	-	-	14,271	14,271
1.109	Electoral Area Admin Exp - JDF	78,610	78,610	-	-	-	-	78,610	-	-	-	250	-	-	78,360	78,360
1.110	Electoral Area Admin Exp - SGI	500,808	499,332	-	-	-	1,476	500,808	-	-	1,834	20,364	-	-	478,610	478,610
1.111	Electoral Area Admin Exp - SSI	1,518,388	1,453,888	-	-	-	64,500	1,518,388	-	746,499	-	5,810	-	-	766,079	766,079
1.112	Regional Grant in Aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.114	Grant-in-Aid - Juan de Fuca	21,833	21,833	-	-	-	-	21,833	-	-	-	290	-	-	21,543	21,543
1.116	Grant-in-Aid - Salt Spring Island	53,228	53,228	-	-	-	-	53,228	-	-	-	260	-	-	52,968	52,968
1.117	Grant-in-Aid - Southern Gulf Islands	111,549	111,549	-	-	-	-	111,549	-	-	-	1,257	-	-	110,292	110,292
1.119	Vancouver Island Regional Library	435,758	435,758	-	-	-	-	435,758	-	-	-	670	-	-	435,088	435,088
1.121	Sooke Regional Museum	249,064	249,064	-	-	-	-	249,064	-	-	-	430	-	-	248,634	248,634
1.123	Prov. Court of B.C. (Family Court)	149,360	-	-	-	-	149,360	149,360	-	-	-	149,360	-	-	-	-
1.124	SSI Economic Development Commission	75,947	70,947	-	-	-	5,000	75,947	-	-	11,735	670	-	-	63,542	63,542
1.125	SGI Economic Development Commission	138,277	138,277	-	-	-	-	138,277	-	-	-	1,640	-	-	136,637	136,637
1.126	Victoria Family Court Committee	15,797	15,797	-	-	-	-	15,797	-	-	-	797	-	-	15,000	15,000
1.128	Greater Victoria Police Victim Services	349,254	349,254	-	-	-	-	349,254	-	-	-	14,634	-	-	334,620	334,620
1.129	Vancouver Island Regional Library - Debt	339,366	1,100	338,266	-	-	-	339,366	-	-	-	339,366	-	-	-	-
1.133	Langford E.A. - Greater Victoria Public Library	36,444	36,444	-	-	-	-	36,444	-	-	-	100	-	-	36,344	36,344
1.137	Galiano Island Community Use Building	75,668	42,175	30,653	-	-	2,840	75,668	-	-	-	290	-	-	75,378	75,378
1.138	Southern Gulf Islands Regional Library	273,607	273,607	-	-	-	-	273,607	-	-	-	2,869	-	-	270,738	270,738
1.141	Salt Spring Island Public Library	831,807	648,374	9,888	-	-	173,545	831,807	-	-	-	1,150	-	-	830,657	830,657
1.15X	Municipalities' Own Debt - M.F.A.	14,538,946	71,820	14,467,126	-	-	-	14,538,946	-	-	-	71,820	-	-	14,467,126	14,467,126
1.170	Gossip Island Electric Power Supply	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.224	Community Health	566,956	566,956	-	-	-	-	566,956	-	-	-	130,590	-	-	436,366	436,366
1.226	Health Facilities - VIHA	1,922,639	807,382	-	-	-	1,115,257	1,922,639	-	-	-	1,922,639	-	-	-	-
1.227	Saturna Island Medical Clinic	28,332	28,332	-	-	-	-	28,332	-	-	-	1,540	-	-	26,792	26,792
1.228	Galiano Health Service	156,698	156,698	-	-	-	-	156,698	-	-	-	200	-	-	156,498	156,498
1.229	Pender Islands Health Care Centre	309,379	309,379	-	-	-	-	309,379	-	-	-	2,300	-	-	307,079	307,079
1.230	Traffic Safety Commission	83,251	83,251	-	-	-	-	83,251	-	-	-	3,840	-	-	79,411	79,411
1.232	Port Renfrew Street Lighting	9,995	9,995	-	-	-	-	9,995	-	-	-	390	4,210	5,395	-	5,395
1.234	SSI Street Lighting	34,249	34,249	-	-	-	-	34,249	-	-	-	40	-	-	34,209	34,209
1.235	SGI Small Craft Harbour Facilities	513,850	271,835	87,493	-	-	154,522	513,850	-	-	-	8,190	153,860	351,800	-	351,800
1.236	Salt Spring Island Fernwood Dock	38,723	18,723	-	-	-	20,000	38,723	-	-	-	170	-	-	38,553	38,553
1.238A	Community Transit (SSI)	789,087	738,662	-	-	-	50,425	789,087	-	-	-	228,712	-	-	560,375	560,375
1.238B	Community Transportation (SSI)	243,204	56,405	84,799	-	-	102,000	243,204	-	-	-	430	-	-	242,774	242,774
1.280	Regional Parks	26,044,108	16,404,697	5,764,207	-	292,257	3,582,947	26,044,108	-	82,284	20,000	945,788	672,666	-	24,323,370	24,323,370
1.290	Royal Theatre	580,000	100,000	-	-	109,000	371,000	580,000	-	-	-	-	-	-	580,000	580,000
1.295	McPherson Theatre	785,822	349,589	-	-	94,000	342,233	785,822	-	-	-	35,822	-	-	750,000	750,000
1.297	Arts Grants	3,483,081	3,481,999	-	-	-	1,082	3,483,081	-	16,630	42,178	178,754	-	-	3,245,519	3,245,519
1.299	Salt Spring Island Arts	137,574	137,574	-	-	-	-	137,574	-	-	-	90	-	-	137,484	137,484
1.309	Climate Action and Adaptation	1,398,064	1,337,394	-	-	-	60,670	1,398,064	-	-	5,048	75,874	-	-	1,317,142	1,317,142
1.310	Land Banking & Housing	4,544,422	2,163,753	2,376,439	-	-	4,230	4,544,422	-	368,314	-	719,925	2,000	-	3,454,183	3,454,183
1.311	Regional Housing Trust Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.312	Regional Goose Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.313	Animal Care Services	1,900,090	1,855,964	-	-	-	44,126	1,900,090	-	-	-	1,332,870	30,660	-	536,560	536,560
1.314	SGI House Numbering	10,918	10,918	-	-	-	-	10,918	-	-	-	145	-	-	10,773	10,773
1.316	SSI Building Numbering	11,064	11,064	-	-	-	-	11,064	-	-	-	20	-	-	11,044	11,044
1.317	JDF Building Numbering	15,039	15,039	-	-	-	-	15,039	-	-	-	50	-	-	14,989	14,989
1.318	Building Inspection	2,408,344	2,333,054	-	-	14,570	60,720	2,408,344	-	34,700	-	4,810	1,558,730	-	810,104	810,104
1.319	Soil Deposit Removal	6,689	6,689	-	-	-	-	6,689	-	-	-	89	-	-	6,560	6,560
1.320	Noise Control	48,946	47,081	-	-	-	1,865	48,946	-	-	-	350	-	-	48,596	48,596
1.322	Nuisances & Unsanitary Premises	62,206	62,206	-	-	-	-	62,206	-	-	-	480	-	-	61,726	61,726
1.323	By-Law Enforcement	641,861	590,698	-	-	-	51,163	641,861	-	602,301	-	39,560	-	-	-	-
1.324	Regional Planning Services	1,703,758	1,701,258	-	-	-	2,500	1,703,758	-	102,440	101,560	69,110	-	-	1,430,648	1,430,648
1.325	Electoral Area Services - Planning	943,545	867,775	-	-	-	75,770	943,545	-	35,910	23,235	2,270	45,000	-	837,130	837,130
1.330	Regional Growth Strategy	362,548	352,548	-	-	-	10,000	362,548	-	-	-	18,040	-	-	344,508	344,508
1.335	Geo-Spatial Referencing System	198,577	129,287	-	-	-	69,290	198,577	-	-	-	8,500	9,370	-	180,707	180,707
1.340	JDF Livestock Injury Compensation	3,171	3,171	-	-	-	-	3,171	-	-	-	-	-	-	3,171	3,171
1.341	SGI Livestock Injury Compensation	3,191	3,191	-	-	-	-	3,191	-	-	-	34	-	-	3,157	3,157
1.342	SSI Livestock Injury Compensation	3,171	3,171	-	-	-	-	3,171	-	-	-	-	-	-	3,171	3,171
1.350	Willis Point Fire Protect & Recreation	200,420	128,545	-	-	7,060	64,815	200,420	-	-	-	42,690	-	-	157,730	157,730
1.352	South Galiano Fire Protection	674,877	384,300	141,027	-	11,030	138,520	674,877	-	-	-	1,120	-	141,027	532,730	673,757
1.353	Otter Point Fire Protection	734,095	540,045	-	-	6,350	187,700	734,095	-	-	-	340	-	-	733,755	733,755
1.354	Malahat Fire Protection	74,333	74,333	-	-	-	-	74,333	-	-	-	-	-	-	74,333	74,333
1.355	Durrance Road Fire Protection	3,027	2,727	-	-	-	300	3,027	-	-	-	-	-	3,027	-	3,027
1.356	Pender Fire Protection	1,632,746	1,389,718	-	-	-	243,028	1,632,746	-	-	-	12,560	-	-	1,620,186	1,620,186
1.357	East Sooke Fire Protection	623,101	346,355	155,109	-	5,000	116,637	623,101	-	-	-	30,691	75,060	-	517,350	517,350
1.358	Port Renfrew Fire Protection	219,834	188,8													

SCHEDULE A

CAPITAL REGIONAL DISTRICT 2028 FINANCIAL PLAN																Schedule A	
		Expenditures						Revenue									
		Total 2028	Operations	Interest & Principal	Deficit	Capital	Transfers to Reserves	Total 2028	Surplus from Prior Year	Recovery from Other Services	Transfers from Reserves	Other Revenue	Fees & Charges	Parcel Tax	Property Value Tax	Requisition 2028	
1.377	JDF Search and Rescue	93,582	90,582	-	-	-	3,000	93,582	-	-	-	23,630	-	-	69,952	69,952	
1.378	SSI Search and Rescue	25,804	25,804	-	-	-	-	25,804	-	-	-	100	-	-	25,704	25,704	
1.40X	SEAPARC	5,759,642	5,143,876	53,966	-	-	561,800	5,759,642	-	-	-	574,667	1,527,520	-	3,657,455	3,657,455	
1.405	JDF EA - Community Parks	254,110	234,725	-	-	-	19,385	254,110	-	-	-	960	-	-	253,150	253,150	
1.408	JDF EA - Community Recreation	100,240	100,240	-	-	-	-	100,240	-	-	-	23,770	-	-	76,470	76,470	
1.44X	Panorama Rec. Center.	12,272,029	10,259,384	590,608	-	-	1,422,037	12,272,029	-	-	-	2,327,451	3,513,594	-	6,430,984	6,430,984	
1.455	Salt Spring Island - Community Parks	1,076,320	1,050,820	-	-	-	25,500	1,076,320	-	437,920	-	34,880	-	-	603,520	603,520	
1.458	Salt Spring Is. - Community Rec	421,793	413,563	-	-	-	8,230	421,793	-	-	-	10,860	292,470	-	118,463	118,463	
1.459	Salt Spring Is- Pool, Parks, Land, Art & Rec. Prog	3,001,613	2,524,947	107,666	-	-	369,000	3,001,613	-	95,710	-	180,190	306,100	-	2,419,613	2,419,613	
1.465	Saturna Island Comm. Parks	32,676	27,124	-	-	-	5,552	32,676	-	-	-	1,740	-	-	30,936	30,936	
1.468	Saturna Island - Community Rec.	16,030	16,030	-	-	-	-	16,030	-	-	-	720	-	-	15,310	15,310	
1.475	Mayne Is. Com. Parks & Rec	104,490	85,480	-	-	-	19,010	104,490	-	-	-	300	-	-	104,190	104,190	
1.476	Mayne Is. Comm. Parks (reserve)	11,440	11,440	-	-	-	-	11,440	-	-	-	10,330	1,110	-	-	-	
1.478	Mayne Is. Community Rec.	39,910	39,910	-	-	-	-	39,910	-	-	-	60	-	-	39,850	39,850	
1.485	North & South Pender Com. Parks	229,450	169,491	-	-	-	59,959	229,450	-	-	-	2,420	-	-	227,030	227,030	
1.488	North & South Pender Com. Rec	76,230	76,230	-	-	-	-	76,230	-	-	-	900	-	-	75,330	75,330	
1.495	Galliano Parks	142,361	128,361	-	-	-	14,000	142,361	-	-	22,410	120	-	-	119,831	119,831	
1.498	Galliano Community Recreation	47,490	47,490	-	-	-	-	47,490	-	-	-	30	-	-	47,460	47,460	
1.521	SWMP - Solid Waste Disposal (Refuse Disposal)	41,079,081	40,415,961	-	-	-	663,120	41,079,081	-	-	1,031,363	15,859,171	24,188,547	-	-	-	
1.523	Port Renfrew Refuse Disposal	131,980	100,350	-	-	-	31,630	131,980	-	28,620	-	54,420	-	-	48,940	48,940	
1.525	Solid Waste Disposal - Debt	2,791,453	-	2,791,453	-	-	-	2,791,453	-	-	-	-	2,791,453	-	-	-	
1.531	Stormwater Quality Management - Sooke	43,844	26,808	-	-	-	17,036	43,844	-	-	-	86	-	-	43,758	43,758	
1.533	Stormwater Quality Management - SGI	44,894	44,894	-	-	-	-	44,894	-	-	-	520	-	-	44,374	44,374	
1.535	Stormwater Quality Management - SSI	26,790	26,790	-	-	-	-	26,790	-	-	130	30	-	-	26,630	26,630	
1.536	LWMP-Stormwater Quality Management-Core	821,761	804,832	-	-	-	16,929	821,761	-	-	-	87,763	-	-	733,998	733,998	
1.537	Stormwater Quality Management - Peninsula	135,198	135,198	-	-	-	-	135,198	-	-	-	4,455	-	-	130,743	130,743	
1.538	Source - Stormwater Quality - Peninsula	64,141	64,141	-	-	-	-	64,141	-	-	730	1,763	-	-	61,648	61,648	
1.57X	Environmental Services	28,595,888	27,657,704	-	-	-	938,184	28,595,888	-	28,442,102	61,386	92,400	-	-	-	-	
1.911	911 Systems	2,682,196	1,659,692	1,011,949	-	-	10,555	2,682,196	-	-	-	2,058,734	119,715	-	503,747	503,747	
1.912B	911 Call Answer - Municipalities	-	-	-	-	-	-	-	-	629,012	-	-46,200	-	-	-582,812	-582,812	
1.913	913 Fire Dispatch	486,480	456,968	-	-	-	29,512	486,480	-	-	-	10,490	-	-	475,990	475,990	
1.921	Regional CREST Contribution	2,206,210	2,206,210	-	-	-	-	2,206,210	-	-	-	107,150	-	-	2,099,060	2,099,060	
1.923	Emergency Comm - CREST - SGI	202,668	202,668	-	-	-	-	202,668	-	-	-	2,220	-	-	200,448	200,448	
1.924	Emergency Comm - CREST - JDF	161,850	161,850	-	-	-	-	161,850	-	-	-	250	-	-	161,600	161,600	
1.925	Emergency Comm - CREST - SSI	163,262	163,262	-	-	-	-	163,262	-	-	-	160	-	-	163,102	163,102	
2.610	Saanich Peninsula Water Supply	11,170,003	9,386,207	1,183,796	-	-	600,000	11,170,003	-	-	-	3,500	11,166,503	-	-	-	
2.620	SSI Highland Water System	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.621	Highland / Fernwood Water - SSI	1,102,371	414,481	659,810	-	-	28,080	1,102,371	-	-	-	830	937,081	164,460	-	164,460	
2.622	Cedars of Tuam	168,780	38,828	120,952	-	-	9,000	168,780	-	-	-	90	168,690	-	-	-	
2.624	Beddis Water	648,310	230,264	395,609	-	-	22,437	648,310	-	-	-	150	428,840	219,320	-	219,320	
2.626	Fulford Water	490,412	184,344	269,593	-	-	36,475	490,412	-	-	-	700	370,622	119,090	-	119,090	
2.628	Cedar Lane Water (SSI)	196,000	69,363	109,337	-	-	17,300	196,000	-	-	-	160	154,070	41,770	-	41,770	
2.630	Magic Lakes Estate Water System	1,041,690	796,765	78,945	-	-	165,980	1,041,690	-	-	-	10,800	450,890	580,000	-	580,000	
2.640	Saturna Island Water System (Lyall Harbour)	320,413	197,618	62,095	-	-	60,700	320,413	-	-	-	960	152,503	166,950	-	166,950	
2.642	Skana Water (Mayne)	107,263	61,169	18,946	-	-	27,148	107,263	-	-	-	100	75,763	31,400	-	31,400	
2.650	Port Renfrew Water	256,043	134,454	89,974	-	-	31,615	256,043	-	-	-	1,150	126,233	128,660	-	128,660	
2.660	Fernwood Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
2.665	Sticks Allison Water (Galliano)	74,381	59,746	-	-	-	14,635	74,381	-	-	-	100	68,761	5,520	-	5,520	
2.667	Surfside Park Estates (Mayne)	270,058	119,889	136,669	-	-	13,500	270,058	-	-	-	100	218,624	51,334	-	51,334	
2.670	Regional Water Supply	58,394,753	23,065,843	7,809,608	-	27,000,000	519,302	58,394,753	-	-	-	666,100	57,728,653	-	-	-	
2.680	Juan de Fuca Water Distribution	33,289,391	19,776,516	2,948,889	-	9,933,712	630,274	33,289,391	-	-	-	179,270	33,110,121	-	-	-	
2.681	Florence Lake Water System Debt	19,038	-	19,038	-	-	-	19,038	-	-	-	37	-	19,001	-	19,001	
2.682	Seagirt Water System Debt	146,552	-	146,552	-	-	-	146,552	-	-	-	-	-	146,552	-	146,552	
2.691	Wilderness Mountain Water Service	202,870	147,418	13,667	-	-	41,785	202,870	-	-	4,000	50	118,440	80,380	-	80,380	
3.700	Septage Disposal	174,093	174,093	-	-	-	-	174,093	-	-	-	174,093	-	-	-	-	
3.701	Millstream Remediation Service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.705	SSI Liquid Waste Disposal	1,402,452	1,103,503	245,899	-	-	53,050	1,402,452	-	-	-	1,700	855,380	545,372	-	545,372	
3.707	LWMP - On Site System Management Program	185,014	185,014	-	-	-	-	185,014	-	-	-	7,485	-	177,529	-	177,529	
3.71X	Core Area Wastewater Operations	38,298,901	36,798,901	-	-	-	1,500,000	38,298,901	-	682,031	100,780	31,310,274	-	-	6,205,816	6,205,816	
3.718	Peninsula Wastewater TP	5,902,008	4,727,652	427,306	-	-	747,050	5,902,008	-	167,220	130,000	3,096,506	-	-	2,508,282	2,508,282	
3.720	LWMP - (Peninsula) - Implementation	62,260	37,013	-	-	-	25,247	62,260	-	-	-	2,320	-	-	59,940	59,940	
3.750	LWMP - Core and West Shore	1,460,563	1,190,962	-	-	-	269,601	1,460,563	-	-	-	480,117	212,240	-	768,206	768,206	
3.752	LWMP - Harbour Studies	390,879	390,879	-	-	-	-	390,879	-	-	-	21,658	-	-	369,221	369,221	
3.755	Regional Source Control	1,762,620	1,762,436	-	-	-	184	1,762,620	-	55,000	13,415	93,303	66,245	-	1,534,657	1,534,657	
3.756	Harbours Environmental Action	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
3.7XX	Core Area & Legacy Trunk Sewer - Debt	28,795,726	138,110	23,656,745	-	5,529,745	-528,874	28,795,726	-	-	-	20,777,819	-	-	8,017,907	8,017,907	
3.810	Ganges Sewer	1,479,188	874,832	433,246	-	-	171,110	1,479,188	-	-	-	2,390	1,399,358	77,440	-	77,440	
3.820	Malview Estates Sewer System	279,375	173,058	57,157	-	-	49,160	279,375	-	-	-	25,230	247,810	6,335	-	6,335	
3.830	Magic Lake Estates Sewer System	989,150	734,515	63,788	-	-	190,847	989,150	-	12,550	-	5,040	315,050	656,510	-	656,510	
3.830D	Magic Lake Estates Sewer Debt	231,715	1,030	230,685	-	-	-	231,715	-	-	-	2,260	-	229,455	-	229,455	
3.850	Port Renfrew Sewer	146,706	123,436	-	-	-	23,270	146,706	-	-	-	1,630	72,528	72,548	-	72,548	
21.ALL	Feasibility Study Reserve Fund - All	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
21.E.A	Feasibility Study Reserve Fund - E.A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	



Making a difference...together

CAPITAL REGIONAL DISTRICT

CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

EXPENDITURE / FUNDING SUMMARY (ALL SERVICES)	2024	2025	2026	2027	2028	TOTAL
EXPENDITURE						
Buildings	32,046,581	30,892,500	4,086,500	1,237,000	4,749,500	73,012,081
Equipment	35,809,847	10,947,405	11,057,859	4,352,920	3,795,636	65,963,667
Land	11,212,000	6,457,000	5,342,000	5,270,000	5,230,000	33,511,000
Engineered Structures	179,338,717	129,237,926	100,450,875	86,460,400	80,030,500	575,518,418
Vehicles	8,593,000	3,308,750	2,920,000	3,802,000	3,438,000	22,061,750
	267,000,145	180,843,581	123,857,234	101,122,320	97,243,636	770,066,916
SOURCE OF FUNDS						
Capital Funds on Hand	89,086,512	30,409,541	29,952,483	28,368,745	29,961,120	207,778,401
Debenture Debt	84,414,500	110,095,478	66,763,356	51,910,000	41,215,000	354,398,334
ERF	13,412,247	7,313,893	5,698,778	6,479,897	6,243,136	39,147,951
Grants (Federal, Provincia	22,724,902	10,856,701	5,479,117	4,610,278	9,065,000	52,735,998
Reserve Fund	50,740,984	19,152,968	15,763,500	9,753,400	10,759,380	106,170,232
Other	6,621,000	3,015,000	200,000	-	-	9,836,000
	267,000,145	180,843,581	123,857,234	101,122,320	97,243,636	770,066,916

2024 - CAPITAL EXPENDITURE PLAN

Schedule B

Service #	Service Name	CAPITAL EXPENDITURE					SOURCE OF FUNDING						
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Other	Capital Reserves
1.011	Board Expenditures	764,500					764,500			764,500			
1.014	CAO / Corporate Services	14,796					14,796			14,796			
1.015	Real Estate	1,500					1,500			1,500			
1.016	Human Resources	6,576					6,576			6,576			
1.017	Finance	506,549		850,000			1,356,549	525,000	-	81,549			750,000
1.018	Health & Capital Planning Strategies	1,500					1,500			1,500			
1.022	Information Technology	5,702,552	170,000	50,000			5,922,552	5,875,952		46,600			
1.024	GM - Planning & Protective Services	-					-			-			
1.025	Corporate Emergency	8,000					8,000			8,000			
1.027	First Nations Relations	1,644					1,644			1,644			
1.105	Facilities Management	10,000	15,000				25,000			25,000			
1.106	Facilities and Risk			1,090,000	25,000		1,115,000	825,000					290,000
1.107	Corporate Satellite Facilities			25,000			25,000						25,000
1.109	JDF Admin. Expenditures	2,000					2,000			2,000			
1.110	SGI Admin. Expenditures	6,600					6,600			6,600			
1.111	SSI Admin. Expenditures	46,100	-				46,100			46,100			
1.118	Corporate Communications	453,288					453,288			3,288			450,000
1.123	Family Court Building			1,352,500			1,352,500	47,500				700,000	605,000
1.137	Galiano Island Community Use Building			12,000			12,000						12,000
1.141	SSI Public Library			90,000			90,000				70,000		20,000
1.226	Health Facilities - VIHA	440,000		3,155,000	-		3,595,000	615,000				375,000	2,605,000
1.235	SGI Small Craft Harbour Facilities				482,000		482,000	247,000				20,000	215,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				70,000		70,000			-			70,000
1.238A	Community Transit (SSI)				110,000		110,000	50,000			60,000		-
1.238B	Community Transportation (SSI)	55,000			420,000		475,000	45,000	-		210,000		220,000
1.280	Regional Parks	445,200	1,772,000	145,000	6,197,657	5,000,000	13,559,857	843,172	6,300,000	1,516,200	1,954,485	76,000	2,870,000
1.290	Royal Theatre	-		981,000			981,000	-			-	350,000	631,000
1.295	McPherson Theatre	57,000		275,000			332,000						332,000
1.297	Arts Grants and Development	2,100					2,100			2,100			
1.309	Climate Action and Adaptation	792,961					792,961	211,483			581,478		
1.310	Land Banking and Housing	10,000		9,400,000		700,000	10,110,000		9,400,000	10,000	700,000		
1.313	Animal Care Services	40,000	42,000	185,000	65,000		332,000	302,000		30,000			
1.318	Building Inspection	60,500	125,000				185,500			185,500			
1.323	Bylaw Services	2,500	100,000				102,500			102,500			
1.324	Regional Planning Services	44,000					44,000			44,000			
1.325	Community Planning	49,355			325,000		374,355			49,355	325,000		
1.335	Geo-Spatial Referencing	190,000					190,000			190,000			
1.350	Willis Point Fire	155,500		15,000			170,500	-		11,500	108,000		51,000
1.352	South Galiano Fire	29,000	420,000				449,000			429,000			20,000
1.353	Otter Point Fire	15,000	-	40,000			55,000			15,000			40,000
1.356	Pender Island Fire	60,000	-	18,000			78,000	-		60,000			18,000
1.357	East Sooke Fire	51,551	300,000				351,551			324,551			27,000
1.358	Port Renfrew Fire	51,000		30,000	5,000		86,000			51,000			35,000
1.359	North Galiano Fire	-					-			-			-
1.360	Shirley Fire Department	10,000					10,000			10,000			
1.371	SSI Emergency Program	20,000					20,000						20,000
1.372	Emergency Planning Coordination	2,500	-				2,500			2,500			
1.373	SGI Emergency Program	25,000					25,000						25,000
1.375	Hazardous Material Incident Response	75,000	-				75,000			75,000			
1.377	JDF Search and Rescue	92,000					92,000			92,000			
1.405	JDF EA Community Parks & Recreation		100,000		589,000	50,000	739,000	379,000		100,000	260,000		
1.40X	SEAPARC	429,000		295,500	1,122,000	-	1,846,500	69,300	-	234,700			764,500
1.44x	Panorama Recreation	869,072	57,000	3,836,500	4,828,408		9,590,980	390,000	5,201,500	776,072	2,104,408		1,119,000
1.455	SSI Community Parks	15,000	90,000		420,000		525,000	40,000		45,000	440,000		-
1.458	SSI Community Recreation	40,000		202,500		50,000	292,500			5,000	100,000		187,500
1.459	SSI Park Land & Rec Programs	453,687	30,000	948,081	450,000	15,000	1,896,768	345,039	-	51,300	869,406	450,000	181,023
1.465	Saturna Island Community Parks				38,000		38,000	5,000					33,000
1.475	Wayne Island Community Parks	15,000		53,000	9,000		77,000	20,000			30,000		27,000
1.485	Pender Island Community Parks	45,000			1,157,752	30,000	1,232,752	33,808			700,000	200,000	298,944
1.495	Galiano Community Parks	2,616			43,922		46,538	25,808		2,616			18,114
1.521	Environmental Resource Management	603,000		350,000	53,656,000		54,609,000	15,600,000	14,213,000	1,103,000			23,693,000
1.523	Port Renfrew Refuse Disposal				304,500		304,500				292,500		12,000
1.575	Environmental Administration Services	6,000					6,000			6,000			

2024 - CAPITAL EXPENDITURE PLAN

Schedule B

Service #	Service Name	CAPITAL EXPENDITURE						SOURCE OF FUNDING						
		Engineered					TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
		Equipment	Vehicles	Buildings	Structures	Land								
1.576	Environmental Engineering Services	190,000	105,000				295,000			295,000				295,000
1.577	IW - Environmental Operations	125,000	1,614,000				1,739,000			1,739,000	-			1,739,000
1.578	Environmental Protection	514,600	220,000				734,600	380,000		354,600				734,600
1.911	911 Call Answer	-					-			-				-
2.610	Saanich Peninsula Water Supply	850,000			11,013,028		11,863,028		6,000,000	200,000			5,663,028	11,863,028
2.620	Highland Water (SSI)				20,000		20,000	20,000						20,000
2.621	Highland & Fernwood Water (SSI)				1,251,000		1,251,000	155,500	913,000		40,000		142,500	1,251,000
2.622	Cedars of Tuam Water (SSI)				55,000		55,000	5,000	-		42,000		8,000	55,000
2.624	Beddis Water (SSI)				622,450		622,450	183,450	340,000		40,000		59,000	622,450
2.626	Fulford Water (SSI)	103,000			302,000		405,000	7,000	220,000		90,000		88,000	405,000
2.628	Cedar Lane Water (SSI)				468,000		468,000		448,000				20,000	468,000
2.630	Magic Lake Estates Water (Pender)	15,000			145,000		160,000	15,000					145,000	160,000
2.640	Lyall Harbour Boat Cove Water (Saturna)	66,000			335,000		401,000	268,000	88,000		30,000		15,000	401,000
2.642	Skana Water (Mayne)	10,000			50,000		60,000	30,000	-		-		30,000	60,000
2.650	Port Renfrew Water	20,000			275,000		295,000		-		275,000		20,000	295,000
2.865	Sticks Allison Water (Gallano)				5,000		5,000						5,000	5,000
2.867	Surfside Park Estates (Mayne)	-			15,000		15,000		-				15,000	15,000
2.670	Regional Water Supply	18,697,750	1,991,000	8,740,000	27,760,000	4,330,000	61,518,750	42,407,750	7,300,000	1,361,000	6,000,000	4,450,000		61,518,750
2.680	JDF Water Distribution	578,750	1,365,000	80,000	20,720,000		22,743,750	16,058,750	4,500,000	1,165,000			1,020,000	22,743,750
2.682	Seagirt Water System	-			2,250,000		2,250,000	250,000	2,000,000					2,250,000
2.691	Wilderness Mountain Water Service				50,000		50,000		-		45,000		5,000	50,000
3.701	Millstream Site Remediation					1,037,000	1,037,000	920,000			117,000			1,037,000
3.705	SSI Septage / Composting			30,000	250,000		280,000	20,000	120,000		-		140,000	280,000
3.718	Saanich Peninsula Wastewater	570,000			2,245,000		2,815,000		-	905,000			1,910,000	2,815,000
3.798C	Debt - Core Area Wastewater Treatment Program	550,000			32,694,000		33,244,000	375,000	27,271,000	855,000	450,000		4,293,000	33,244,000
3.810	Ganges Sewer Utility (SSI)	646,500	77,000		332,500		1,056,000	56,000	-		712,625		287,375	1,056,000
3.820	Maliview Sewer Utility (SSI)				1,050,000		1,050,000		100,000		850,000		100,000	1,050,000
3.830	Magic Lake Sewer Utility (Pender)	60,000			5,600,000		5,660,000	1,400,000	-		4,200,000		60,000	5,660,000
3.850	Port Renfrew Sewer				235,000		235,000	40,000			175,000		20,000	235,000
1.579	Environmental Water Quality	30,000					30,000						30,000	30,000
3.750	L.W.M.P. - Core and West Shore				1,000,000		1,000,000		-				1,000,000	1,000,000
1.370	JDF Emergency Program	4,100					4,100			4,100				4,100
Total		35,809,847	8,593,000	32,046,581	179,263,717	11,212,000	266,925,145	89,086,512	84,414,500	13,412,247	22,649,902	6,621,000	50,740,984	266,925,145

2025 - CAPITAL EXPENDITURE PLAN

Schedule B

Service #	Service Name	CAPITAL EXPENDITURE						SOURCE OF FUNDING						
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	91,500					91,500			91,500				91,500
1.014	CAO / Corporate Services	3,288					3,288			3,288				3,288
1.015	Real Estate	-					-			-				-
1.016	Human Resources	6,765					6,765			6,765			-	6,765
1.017	Finance	228,994		4,250,000			4,478,994	200,000	3,000,000	28,994			1,250,000	4,478,994
1.018	Health & Capital Planning Strategies	-					-			-				-
1.022	Information Technology	1,876,551	100,000	-			1,976,551	1,824,551		152,000				1,976,551
1.024	GM - Planning & Protective Services	-					-			-				-
1.025	Corporate Emergency	6,000					6,000			6,000				6,000
1.027	First Nations Relations	-					-			-				-
1.105	Facilities Management	10,000	150,000				160,000			160,000				160,000
1.106	Facilities and Risk			265,000	-		265,000	-					265,000	265,000
1.107	Corporate Satellite Facilities			-			-						-	-
1.109	JDF Admin. Expenditures	-					-			-				-
1.110	SGI Admin. Expenditures	-					-			-				-
1.111	SSI Admin. Expenditures	4,900	65,000				69,900			69,900				69,900
1.118	Corporate Communications	4,932					4,932			4,932			-	4,932
1.123	Family Court Building			10,000			10,000	-				-	10,000	10,000
1.137	Galliano Island Community Use Building			-			-						-	-
1.141	SSI Public Library			-			-						-	-
1.226	Health Facilities - VIHA	-		955,000	75,000		1,030,000	-				660,000	370,000	1,030,000
1.235	SGI Small Craft Harbour Facilities				304,000		304,000	179,000				-	125,000	304,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				130,000		130,000				75,000		55,000	130,000
1.238A	Community Transit (SSI)				60,000		60,000	-			50,000		10,000	60,000
1.238B	Community Transportation (SSI)	-			1,327,000		1,327,000	-	320,000		840,000		167,000	1,327,000
1.280	Regional Parks	68,400	350,000	585,000	10,720,015	5,000,000	16,723,415	-	13,067,515	418,400		-	2,967,500	16,723,415
1.290	Royal Theatre	462,000		2,337,000			2,799,000	112,000			680,000	1,055,000	952,000	2,799,000
1.295	McPherson Theatre	15,000		300,000			315,000						315,000	315,000
1.297	Arts Grants and Development	-					-			-				-
1.309	Climate Action and Adaptation	792,961					792,961	211,483			581,478			792,961
1.310	Land Banking and Housing	5,000		16,100,000		-	16,105,000		16,100,000	5,000		-		16,105,000
1.313	Animal Care Services	5,000	25,000	-	-		30,000	-		30,000				30,000
1.316	Building Inspection	4,500	-				4,500			4,500				4,500
1.323	ByLaw Services	2,500	25,000				27,500			27,500				27,500
1.324	Regional Planning Services	4,000					4,000			4,000				4,000
1.325	Community Planning	3,290			-		3,290			3,290	-			3,290
1.335	Geo-Spatial Referencing	60,000					60,000			60,000				60,000
1.350	Willis Point Fire	44,750		-			44,750	12,280		7,500	-		24,970	44,750
1.352	South Galliano Fire	45,200	85,000				130,200			95,200			35,000	130,200
1.353	Otter Point Fire	15,000	-	40,000			55,000			15,000			40,000	55,000
1.356	Pender Island Fire	5,000	-	-			5,000	-		5,000			-	5,000
1.357	East Sooke Fire	19,512	-				19,512			19,512				19,512
1.358	Port Renfrew Fire	16,000		10,000	-		26,000			16,000			10,000	26,000
1.359	North Galliano Fire	150,000					150,000			150,000				150,000
1.360	Shirley Fire Department	-					-			-				-
1.371	SSI Emergency Program	-					-						-	-
1.372	Emergency Planning Coordination	-	-				-			-				-
1.373	SGI Emergency Program	-					-						-	-
1.375	Hazardous Material Incident Response	-	-				-			-				-
1.377	JDF Search and Rescue	-					-			-				-
1.405	JDF EA Community Parks & Recreation		-			100,000	100,000	-			100,000			100,000
1.40X	SEAPARC	417,150		710,500	-	500,000	1,627,650	-	700,000	171,650	-		756,000	1,627,650
1.44x	Panorama Recreation	486,612		400,000	70,000		956,612	-	-	411,612	-		545,000	956,612
1.455	SSI Community Parks	60,000	-		70,000		130,000	-		30,000	40,000		60,000	130,000
1.458	SSI Community Recreation	10,000			2,500	-	12,500			5,000	-		7,500	12,500
1.459	SSI Park Land & Rec Programs	40,000	-	1,500,000	45,000	50,000	1,635,000	-	1,500,000	30,000	-		105,000	1,635,000
1.465	Saturna Island Community Parks				35,225		35,225	727					34,498	35,225
1.475	Mayne Island Community Parks	-		-	25,000		25,000	-					25,000	25,000
1.485	Pender Island Community Parks	20,000			1,092,500	-	1,112,500	12,500			625,000	300,000	175,000	1,112,500
1.495	Galliano Community Parks	1,000			11,000		12,000	-		1,000			11,000	12,000
1.521	Environmental Resource Management	355,000		-	14,475,000		14,830,000	225,000	7,650,000	355,000			6,600,000	14,830,000
1.523	Port Renfrew Refuse Disposal				30,000		30,000				-		30,000	30,000
1.575	Environmental Administration Services	6,000					6,000			6,000				6,000
1.576	Environmental Engineering Services	40,000	55,000				95,000			95,000				95,000
1.577	IW - Environmental Operations	125,000	683,500				808,500			808,500	-			808,500
1.578	Environmental Protection	145,600	180,000				325,600	-		325,600				325,600
1.911	911 Call Answer	1,000,000					1,000,000			1,000,000				1,000,000
2.610	Saanich Peninsula Water Supply	300,000			4,404,000		4,704,000		3,000,000	200,000			1,504,000	4,704,000

2025 - CAPITAL EXPENDITURE PLAN

Schedule B

Service #	Service Name	CAPITAL EXPENDITURE					SOURCE OF FUNDING						
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Other	Capital Reserves
2.620	Highland Water (SSI)				-		-	-					-
2.621	Highland & Fernwood Water (SSI)				1,981,500		1,981,500	-	1,895,000		-		86,500
2.622	Cedars of Tuam Water (SSI)				885,000		885,000	-	870,000		-		15,000
2.624	Beddis Water (SSI)				1,727,000		1,727,000	-	1,582,000		-		145,000
2.626	Fulford Water (SSI)	-			1,320,000		1,320,000	-	1,295,000		-		25,000
2.628	Cedar Lane Water (SSI)				274,000		274,000		274,000				-
2.630	Magic Lake Estates Water (Pender)	-			22,000		22,000	-					22,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			580,000		580,000	-	580,000		-		-
2.642	Skana Water (Mayne)	115,000			50,000		165,000	-	150,000		-		15,000
2.650	Port Renfrew Water	260,000			1,915,000		2,175,000		916,667		1,233,333		25,000
2.665	Sticks Allison Water (Galiano)				-		-						-
2.667	Surfside Park Estates (Mayne)	20,000			500,000		520,000		500,000				20,000
2.670	Regional Water Supply	2,312,500	685,250	3,390,000	32,050,000	807,000	39,244,750	19,359,500	16,700,000	685,250	1,500,000	1,000,000	
2.680	JDF Water Distribution	232,500	905,000	40,000	12,520,000		13,697,500	8,172,500	3,700,000	905,000			920,000
2.682	Seagirt Water System	-			-		-	-	-				-
2.691	Wilderness Mountain Water Service				410,000		410,000		200,000		200,000		10,000
3.701	Millstream Site Remediation					-	-	-					-
3.705	SSI Septage / Composting			-	2,280,000		2,280,000	-	2,280,000		-		-
3.718	Saanich Peninsula Wastewater	1,050,000			2,850,000		3,900,000		3,600,000	200,000			100,000
3.798C	Debt - Core Area Wastewater Treatment Program	-			19,790,000		19,790,000	-	18,090,000	700,000			1,000,000
3.810	Ganges Sewer Utility (SSI)	-	-		6,217,186		6,217,186	-	2,624,296		3,322,890		270,000
3.820	Malview Sewer Utility (SSI)				1,675,000		1,675,000		501,000		1,139,000		35,000
3.830	Magic Lake Sewer Utility (Pender)	-			300,000		300,000	100,000	-		200,000		-
3.850	Port Renfrew Sewer				15,000		15,000	-			-		15,000
1.579	Environmental Water Quality	-					-						-
3.750	L.W.M.P. - Core and West Shore				9,000,000		9,000,000		9,000,000				-
1.370	JDF Emergency Program	-					-			-			-
Total		10,947,405	3,308,750	30,892,500	129,237,926	6,457,000	180,843,581	30,409,541	110,095,478	7,313,893	10,856,701	3,015,000	19,152,968

180,843,581

2026 - CAPITAL EXPENDITURE PLAN

Schedule B

Service #	Service Name	CAPITAL EXPENDITURE						SOURCE OF FUNDING					
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Other	Capital Reserves
1.011	Board Expenditures	55,000					55,000			55,000			
1.014	CAD / Corporate Services	20,133					20,133			20,133			
1.015	Real Estate	1,500					1,500			1,500			
1.016	Human Resources	353,288					353,288			3,288		350,000	
1.017	Finance	58,043					58,043			58,043			
1.018	Health & Capital Planning Strategies	3,000					3,000			3,000			
1.022	Information Technology	1,645,650					1,645,650	1,584,000		61,650			
1.024	GM - Planning & Protective Services	2,049					2,049			2,049			
1.025	Corporate Emergency	7,000					7,000			7,000			
1.027	First Nations Relations	3,693					3,693			3,693			
1.105	Facilities Management	10,000	75,000				85,000			85,000			
1.106	Facilities and Risk			140,000			140,000					140,000	
1.107	Corporate Satellite Facilities												
1.109	JDF Admin. Expenditures	2,000					2,000			2,000			
1.110	SGI Admin. Expenditures	2,800					2,800			2,800			
1.111	SSI Admin. Expenditures	15,900					15,900			15,900			
1.118	Corporate Communications	7,464					7,464			7,464			
1.123	Family Court Building												
1.137	Galliano Island Community Use Building												
1.141	SSI Public Library												
1.226	Health Facilities - VMA			937,500			937,500					200,000	737,500
1.235	SGI Small Craft Harbour Facilities				50,000		50,000						50,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				60,000		60,000						60,000
1.238A	Community Transit (SSI)				60,000		60,000				50,000		10,000
1.238B	Community Transportation (SSI)				848,000		848,000		220,000		460,000		168,000
1.280	Regional Parks	107,700	325,000		13,420,000	5,000,000	18,852,700		15,000,000	432,700			3,420,000
1.290	Royal Theatre	44,000		93,000			137,000						137,000
1.295	McPherson Theatre	55,000		238,000			293,000						293,000
1.297	Arts Grants and Development	3,800					3,800			3,800			3,800
1.309	Climate Action and Adaptation	792,961					792,961	211,483			581,478		
1.310	Land Banking and Housing	10,000					10,000			10,000			10,000
1.313	Animal Care Services	5,000	25,000				30,000			30,000			30,000
1.318	Building Inspection	6,000	60,000				66,000			66,000			66,000
1.323	ByLaw Services	2,500	25,000				27,500			27,500			27,500
1.324	Regional Planning Services	8,000					8,000			8,000			8,000
1.325	Community Planning												
1.335	Geo-Spatial Referencing	10,000					10,000			10,000			10,000
1.350	Willis Point Fire	7,500					7,500			7,500			7,500
1.352	South Galliano Fire	10,800	85,000				95,800			10,800		85,000	95,800
1.353	Otter Point Fire	20,000		40,000			60,000			20,000		40,000	60,000
1.356	Pender Island Fire	60,000	28,000				88,000			88,000			88,000
1.357	East Sooke Fire	51,578					51,578			51,578			51,578
1.358	Port Renfrew Fire	16,000					16,000			16,000			16,000
1.359	North Galliano Fire												
1.360	Shirley Fire Department												
1.371	SSI Emergency Program												
1.372	Emergency Planning Coordination	2,500					2,500			2,500			2,500
1.373	SGI Emergency Program												
1.375	Hazardous Material Incident Response												
1.377	JDF Search and Rescue												
1.405	JDF EA Community Parks & Recreation												
1.40X	SEAPARC	1,671,500		2,223,000			3,894,500		1,850,000	166,500	1,400,000		478,000
1.44x	Panorama Recreation	383,380	15,000	310,000			708,380			398,380			310,000
1.455	SSI Community Parks	15,000			10,000		25,000			15,000			10,000
1.458	SSI Community Recreation	10,000			2,500		12,500			5,000			7,500
1.459	SSI Park Land & Rec Programs	40,000		25,000		50,000	115,000			40,000			75,000
1.465	Saturna Island Community Parks												
1.475	Mayne Island Community Parks	4,000					4,000						4,000
1.485	Pender Island Community Parks				15,000		15,000						15,000
1.495	Galliano Community Parks	1,000			3,000		4,000			1,000			3,000
1.521	Environmental Resource Management	385,000			9,600,000		9,985,000	200,000	2,000,000	385,000			7,400,000
1.523	Port Renfrew Refuse Disposal				27,500		27,500						27,500
1.575	Environmental Administration Services	6,000					6,000			6,000			6,000
1.576	Environmental Engineering Services	40,000	55,000				95,000			95,000			95,000
1.577	IW - Environmental Operations	125,000	630,000				755,000			755,000			755,000
1.578	Environmental Protection	122,000	50,000				172,000			172,000			172,000
1.911	911 Call Answer												
2.610	Saanich Peninsula Water Supply	300,000			3,400,000		3,700,000		3,000,000	200,000			500,000

2027 - CAPITAL EXPENDITURE PLAN

Schedule B

Service #	Service Name	CAPITAL EXPENDITURE					SOURCE OF FUNDING						
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Other	Capital Reserves
1.011	Board Expenditures	-					-						-
1.014	CAO / Corporate Services	20,133					20,133			20,133			20,133
1.015	Real Estate	-					-						-
1.016	Human Resources	354,932					354,932			4,932			350,000
1.017	Finance	12,994		-			12,994	-	-	12,994			-
1.018	Health & Capital Planning Strategies	1,500					1,500			1,500			-
1.022	Information Technology	180,000	-	-			180,000	130,000		50,000			-
1.024	GM - Planning & Protective Services	2,318					2,318			2,318			-
1.025	Corporate Emergency	-					-						-
1.027	First Nations Relations	4,932					4,932			4,932			-
1.105	Facilities Management	10,000	75,000				85,000			85,000			-
1.106	Facilities and Risk			140,000	-		140,000	-					140,000
1.107	Corporate Satellite Facilities			-			-						-
1.109	JDF Admin. Expenditures	-					-						-
1.110	SGI Admin. Expenditures	-					-						-
1.111	SSI Admin. Expenditures	10,900	-				10,900			10,900			-
1.118	Corporate Communications	3,288					3,288			3,288			-
1.123	Family Court Building			-			-	-				-	-
1.137	Galiano Island Community Use Building			-			-					-	-
1.141	SSI Public Library			-			-				-		-
1.226	Health Facilities - VIHA	-		-	-		-	-			-	-	-
1.235	SGI Small Craft Harbour Facilities				50,000		50,000	-				-	50,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				10,000		10,000						10,000
1.238A	Community Transit (SSI)				60,000		60,000	-			50,000		10,000
1.238B	Community Transportation (SSI)	-			1,100,000		1,100,000		315,000		700,000		85,000
1.280	Regional Parks	62,800	485,000	545,000	14,385,000	5,000,000	20,477,800	-	15,000,000	547,800	-	-	4,930,000
1.290	Royal Theatre	-		-			-	-			-	-	-
1.295	McPherson Theatre	-		190,000			190,000						190,000
1.297	Arts Grants and Development	-					-						-
1.309	Climate Action and Adaptation	164,023					164,023	43,745			120,278		-
1.310	Land Banking and Housing	-		-		-	-		-		-		-
1.313	Animal Care Services	5,000	25,000	-	-		30,000	-		30,000			-
1.316	Building Inspection	6,000	60,000				66,000			66,000			-
1.323	ByLaw Services	2,500	25,000				27,500			27,500			-
1.324	Regional Planning Services	3,000					3,000			3,000			-
1.325	Community Planning	2,700			-		2,700			2,700	-		-
1.335	Geo-Spatial Referencing	10,000					10,000			10,000			-
1.350	Willis Point Fire	13,500		-			13,500	-		13,500	-		-
1.352	South Galiano Fire	9,700	-				9,700			9,700			-
1.353	Otter Point Fire	20,000	-	40,000			60,000			20,000			40,000
1.356	Pender Island Fire	98,000	-	10,000			108,000	5,000		98,000			5,000
1.357	East Sooke Fire	18,850	582,000				600,850			600,850			-
1.358	Port Renfrew Fire	16,000		-	-		16,000			16,000			-
1.359	North Galiano Fire	-					-						-
1.360	Shirley Fire Department	-					-						-
1.371	SSI Emergency Program	-					-						-
1.372	Emergency Planning Coordination	-	70,000				70,000			70,000			-
1.373	SGI Emergency Program	-					-						-
1.375	Hazardous Material Incident Response	-	300,000				300,000			300,000			-
1.377	JDF Search and Rescue	-					-						-
1.405	JDF EA Community Parks & Recreation	-	-		-	-	-	-			-		-
1.40X	SEAPARC	139,850		232,000	27,000	-	398,850	-	-	118,850	-		280,000
1.44x	Panorama Recreation	304,000	-	-	385,000		689,000	-	-	304,000	-		385,000
1.455	SSI Community Parks	15,000	-		10,000		25,000	-		15,000	-		10,000
1.458	SSI Community Recreation	10,000			2,500		12,500			5,000	-		7,500
1.459	SSI Park Land & Rec Programs	40,000	-	-		50,000	90,000	-	-	40,000	-	-	50,000
1.465	Saturna Island Community Parks				-		-	-					-
1.475	Mayne Island Community Parks	-		-	-		-	-					-
1.485	Pender Island Community Parks	-			25,000	-	25,000				-	-	25,000
1.495	Galiano Community Parks	-			5,900		5,900						5,900
1.521	Environmental Resource Management	385,000		-	1,600,000		1,985,000	-	350,000	385,000			1,250,000
1.523	Port Renfrew Refuse Disposal				-		-				-		-
1.575	Environmental Administration Services	9,000					9,000			9,000			-
1.576	Environmental Engineering Services	40,000	-				40,000			40,000			-
1.577	IW - Environmental Operations	125,000	615,000				740,000			740,000	-		-
1.578	Environmental Protection	97,000	-				97,000	-		97,000			-
1.911	911 Call Answer	-					-						-
2.610	Saanich Peninsula Water Supply	100,000			1,000,000		1,100,000		600,000	200,000			300,000



Making a difference...together		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Capital Expenditure					Source of Funding							
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debtenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)				2,750,000		2,750,000	-	2,665,000		40,000		45,000	2,750,000
2.622	Cedars of Tuam Water (SSI)				460,000		460,000	-	435,000		20,000		5,000	460,000
2.624	Beddis Water (SSI)				3,170,000		3,170,000	-	3,120,000		40,000		10,000	3,170,000
2.626	Fulford Water (SSI)	-			1,175,000		1,175,000	-	1,125,000		40,000		10,000	1,175,000
2.628	Cedar Lane Water (SSI)				680,000		680,000		675,000				5,000	680,000
2.630	Magic Lake Estates Water (Pender)	-			75,000		75,000	-					75,000	75,000
2.640	Lyall Harbour Boat Cove Water (Saturna)	-			-		-	-	-		-		-	-
2.642	Skana Water (Mayne)	-			-		-	-	-		-		-	-
2.650	Port Renfrew Water	10,000			200,000		210,000		200,000		-		10,000	210,000
2.665	Sticks Allison Water (Galliano)				-		-		-				-	-
2.667	Surfside Park Estates (Mayne)	-			-		-		-				-	-
2.670	Regional Water Supply	1,612,500	855,000	40,000	39,690,000	220,000	42,417,500	21,212,500	16,750,000	855,000	3,600,000	-		42,417,500
2.680	JDF Water Distribution	182,500	710,000	40,000	6,775,000		7,707,500	6,977,500		710,000			20,000	7,707,500
2.682	Seagirt Water System	-			-		-	-	-				-	-
2.691	Wilderness Mountain Water Service				-		-		-		-		-	-
3.701	Millstream Site Remediation				-		-	-	-		-		-	-
3.705	SSI Septage / Composting				-		-	-	-		-		-	-
3.718	Saanich Peninsula Wastewater	250,000			800,000		1,050,000		400,000	200,000			450,000	1,050,000
3.798C	Debt - Core Area Wastewater Treatment Program	-			12,025,000		12,025,000		10,275,000	750,000	-		1,000,000	12,025,000
3.810	Ganges Sewer Utility (SSI)	-	-		-		-	-	-		-		-	-
3.820	Malview Sewer Utility (SSI)				-		-		-		-		-	-
3.830	Magic Lake Sewer Utility (Pender)	-			-		-	-	-		-		-	-
3.850	Port Renfrew Sewer				-		-		-		-		-	-
1.579	Environmental Water Quality	-			-		-		-		-		-	-
3.750	L.W.M.P. - Core and West Shore				-		-		-		-		-	-
1.370	JDF Emergency Program	-			-		-		-		-		-	-
Total		4,352,920	3,802,000	1,237,000	86,460,400	5,270,000	101,122,320	28,368,745	51,910,000	6,479,897	4,610,278	-	9,753,400	101,122,320

2028 - CAPITAL EXPENDITURE PLAN

Schedule B

Service #	Service Name	CAPITAL EXPENDITURE						SOURCE OF FUNDING						
		Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
1.011	Board Expenditures	-					-			-				-
1.014	CAO / Corporate Services	14,796					14,796			14,796				14,796
1.015	Real Estate	1,500					1,500			1,500				1,500
1.016	Human Resources	6,576					6,576			6,576			-	6,576
1.017	Finance	38,549		-			38,549	-	-	38,549			-	38,549
1.018	Health & Capital Planning Strategies	1,500					1,500			1,500				1,500
1.022	Information Technology	94,000	-	-			94,000	45,000		49,000				94,000
1.024	GM - Planning & Protective Services	1,644					1,644			1,644				1,644
1.025	Corporate Emergency	5,000					5,000			5,000				5,000
1.027	First Nations Relations	1,644					1,644			1,644				1,644
1.105	Facilities Management	10,000	-				10,000			10,000				10,000
1.106	Facilities and Risk			140,000	-		140,000	-					140,000	140,000
1.107	Corporate Satellite Facilities			-			-			-			-	-
1.109	JDF Admin. Expenditures	-					-			-			-	-
1.110	SGI Admin. Expenditures	5,000					5,000			5,000				5,000
1.111	SSI Admin. Expenditures	6,100	-				6,100			6,100				6,100
1.118	Corporate Communications	3,288					3,288			3,288			-	3,288
1.123	Family Court Building			-			-	-				-	-	-
1.137	Galiano Island Community Use Building			-			-					-	-	-
1.141	SSI Public Library			15,000			15,000				-		15,000	15,000
1.226	Health Facilities - VHA	-		-			-					-	-	-
1.235	SGI Small Craft Harbour Facilities				50,000		50,000	-				-	50,000	50,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				10,000		10,000						10,000	10,000
1.238A	Community Transit (SSI)				60,000		60,000	-			50,000		10,000	60,000
1.238B	Community Transportation (SSI)				1,570,000		1,570,000	-	410,000		1,015,000		145,000	1,570,000
1.280	Regional Parks	74,400	938,000	750,000	14,185,000	5,000,000	20,947,400	-	15,000,000	787,400	2,000,000	-	3,160,000	20,947,400
1.290	Royal Theatre	16,500					16,500	-				-	16,500	16,500
1.295	McPherson Theatre	16,500					16,500					-	16,500	16,500
1.297	Arts Grants and Development	-					-			-			-	-
1.309	Climate Action and Adaptation	-					-	-			-		-	-
1.310	Land Banking and Housing	-				-	-	-		-			-	-
1.313	Animal Care Services	5,000	25,000	-	-		30,000	-		30,000				30,000
1.318	Building Inspection	-	-				-			-			-	-
1.323	Bylaw Services	2,500	25,000				27,500			27,500				27,500
1.324	Regional Planning Services	10,000					10,000			10,000				10,000
1.325	Community Planning	-			-		-			-			-	-
1.335	Geo-Spatial Referencing	10,000					10,000			10,000				10,000
1.350	Willis Point Fire	11,500					11,500	-		11,500	-		-	11,500
1.352	South Galiano Fire	10,000					10,000			10,000			-	10,000
1.353	Otter Point Fire	20,000	800,000				820,000			820,000			-	820,000
1.356	Pender Island Fire	-	-	15,000			15,000	120		-			14,880	15,000
1.357	East Sooke Fire	14,000					14,000			14,000			-	14,000
1.358	Port Renfrew Fire	16,000					16,000			16,000			-	16,000
1.359	North Galiano Fire	-					-			-			-	-
1.360	Shirley Fire Department	-					-			-			-	-
1.371	SSI Emergency Program	-					-			-			-	-
1.372	Emergency Planning Coordination	-	-				-			-			-	-
1.373	SGI Emergency Program	-					-			-			-	-
1.375	Hazardous Material Incident Response	-	-				-			-			-	-
1.377	JDF Search and Rescue	-					-			-			-	-
1.405	JDF EA Community Parks & Recreation	-	-				-			-			-	-
1.40X	SEAPARC	176,300		189,500		-	365,800		-	109,800	-		256,000	365,800
1.44x	Panorama Recreation	520,239		3,560,000			4,080,239	-	-	520,239	-		3,560,000	4,080,239
1.455	SSI Community Parks	15,000			10,000		25,000			15,000			10,000	25,000
1.458	SSI Community Recreation	10,000			2,500		12,500			5,000			7,500	12,500
1.459	SSI Park Land & Rec Programs	40,000				50,000	90,000		-	40,000		-	50,000	90,000
1.465	Saturna Island Community Parks						-			-			-	-
1.475	Mayne Island Community Parks						-			-			-	-
1.485	Pender Island Community Parks				25,000		25,000			-		-	25,000	25,000
1.495	Galiano Community Parks				33,000		33,000			-			33,000	33,000
1.521	Environmental Resource Management	385,000			1,250,000		1,635,000		-	385,000			1,250,000	1,635,000
1.523	Port Renfrew Refuse Disposal						-						-	-
1.575	Environmental Administration Services	6,000					6,000			6,000				6,000
1.576	Environmental Engineering Services	40,000	65,000				105,000			105,000				105,000
1.577	IW - Environmental Operations	500,000	340,000				840,000			840,000				840,000
1.578	Environmental Protection	111,100					111,100			111,100				111,100
1.911	911 Call Answer	-					-			-			-	-
2.610	Saanich Peninsula Water Supply				850,000		850,000		300,000	200,000			350,000	850,000

2028 - CAPITAL EXPENDITURE PLAN

Schedule B

Making a difference...together		CAPITAL EXPENDITURE						SOURCE OF FUNDING						
Service #	Service Name	Equipment	Vehicles	Buildings	Engineered Structures	Land	TOTAL	Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Other	Capital Reserves	TOTAL
2.620	Highland Water (SSI)				-		-	-						-
2.621	Highland & Fernwood Water (SSI)				2,665,000		2,665,000		2,665,000		-		-	2,665,000
2.622	Cedars of Tuam Water (SSI)				-		-	-			-		-	-
2.624	Beddis Water (SSI)				2,780,000		2,780,000		2,780,000		-		-	2,780,000
2.626	Fullford Water (SSI)	-			1,125,000		1,125,000	-	1,125,000		-		-	1,125,000
2.628	Cedar Lane Water (SSI)				645,000		645,000		645,000				-	645,000
2.630	Magic Lake Estates Water (Pender)	-			60,000		60,000	-					60,000	60,000
2.640	Lyall Harbour Boot Cove Water (Saturna)	-			-		-		-		-		-	-
2.642	Skana Water (Mayne)	-			-		-		-		-		-	-
2.650	Port Renfrew Water	-			-		-		-		-		-	-
2.665	Sticks Allison Water (Galliano)	-			-		-		-		-		-	-
2.667	Surfside Park Estates (Mayne)	-			-		-		-		-		-	-
2.670	Regional Water Supply	1,033,000	495,000	40,000	32,635,000	180,000	34,383,000	22,988,000	4,900,000	495,000	6,000,000	-		34,383,000
2.680	JDF Water Distribution	133,000	750,000	40,000	6,920,000		7,843,000	6,928,000	-	750,000			165,000	7,843,000
2.682	Seagirt Water System	-			-		-		-				-	-
2.691	Wilderness Mountain Water Service	-			-		-		-		-		-	-
3.701	Millsstream Site Remediation				-		-		-		-		-	-
3.705	SSI Septage / Composting			-	-		-		-		-		-	-
3.718	Saanich Peninsula Wastewater	430,000			2,800,000		3,230,000		2,600,000	380,000			250,000	3,230,000
3.798C	Debt - Core Area Wastewater Treatment Program	-			12,150,000		12,150,000		10,750,000	400,000	-		1,000,000	12,150,000
3.810	Ganges Sewer Utility (SSI)		-		-		-		-				-	-
3.820	Maliview Sewer Utility (SSI)				-		-		-		-		-	-
3.830	Magic Lake Sewer Utility (Pender)	-			205,000		205,000	-	40,000				165,000	205,000
3.850	Port Renfrew Sewer				-		-		-		-		-	-
1.579	Environmental Water Quality	-					-						-	-
3.750	L.W.M.P. - Core and West Shore				-		-		-				-	-
1.370	JDF Emergency Program	-					-						-	-
Total		3,795,636	3,438,000	4,749,500	80,030,500	5,230,000	97,243,636	29,961,120	41,215,000	6,243,136	9,065,000	-	10,759,380	97,243,636

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 06, 2024**

SUBJECT **Bylaw No. 4643: Revenue Anticipation (General Purpose) Bylaw No. 1, 2024**

ISSUE SUMMARY

Approval of a revenue anticipation (General Purpose) bylaw authorizing borrowing of funds up to \$55 million if required prior to receipt of requisition and other revenue expected in 2025.

BACKGROUND

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

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

The proposed revenue anticipation bylaw will authorize up to an average of one (1) month of expenditure outflows, ensuring uninterrupted operations and the lowest cost of financing. For 2025, based on current market interest rates and cashflow forecasts, the limit on the general borrowing is recommended to be \$55 million. The calculation for 2025 is equal to approximately one-twelfth (1/12) of the approved 2025 provisional budget for operating and capital of \$690 million.

When utilized, the CRD will borrow funds by leveraging overdraft arrangements within current banking agreements or through the Municipal Financing Authority (MFA). The Royal Bank of Canada's current overdraft rate is 6.45% and MFA's short-term borrowing rate is 4.89% (both variable rates as of September 26, 2024).

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4643, "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4643 be adopted.

Alternative 2

That Bylaw No. 4643 be referred back to staff for additional information.

IMPLICATIONS*Financial Implications*

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

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

Effective January 1, 2025, the proposed revenue anticipation bylaw limit of \$55 million will allow the CRD to leverage short-term borrowing, addressing working capital needs based on anticipated requisition and other revenue sources. These funds will only be accessed when necessary and will be repaid upon receipt of anticipated revenues in compliance with LGA Section 404. In the upcoming fiscal year, adopting this bylaw permits cost-effective borrowing to address revenue variations and optimally manage working capital.

CONCLUSION

This proposed bylaw is brought forward annually for consideration. Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2024 is necessary to authorize borrowing to cover short term expenditures in 2025 if required, pending receipt of anticipated revenues.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4643, "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4643 be adopted.

Submitted by:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: Bylaw No. 4643: "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2024"

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4643

A BYLAW TO PROVIDE FOR THE BORROWING OF \$55,000,000.00 REQUIRED TO MEET
CURRENT LAWFUL EXPENDITURES OF THE CAPITAL REGIONAL DISTRICT

WHEREAS:

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

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

- 1. It shall be lawful for the Board of the Capital Regional District to borrow upon the credit of the Regional District the maximum sum of Fifty-Five Million Dollars (\$55,000,000.00) being the amount deemed by the Regional District to be required to meet January 1, 2025 to December 31, 2025 lawful current expenditures of the Capital Regional District.
- 2. All principal borrowed, along with the interest thereon, shall be repaid upon the receipt of anticipated revenues.
- 3. The Board of the Capital Regional District hereby pledges as security for the liability incurred under this bylaw, that part of current revenue necessary to fully satisfy any liability created, and the money borrowed shall be a first charge against current revenue received.
- 4. The sum of money so borrowed shall be expended to meet the current lawful expenditures of the Regional District during the year 2025 and for no other purpose or purposes.
- 5. The form of obligation to given as acknowledgment of the liability shall be a promissory note or notes bearing the corporate seal and signed by the Chair and the Financial Administration Officer.
- 6. This Bylaw shall come into force January 1, 2025 and may be cited as "Revenue Anticipation Borrowing (General Purpose) Bylaw No. 1, 2024".

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

CHAIR

CORPORATE OFFICER

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 06, 2024**

SUBJECT **Bylaw Nos. 4637 and 4638: Amendments to Operating Reserve Fund Bylaws Nos. 4146 and 4102**

ISSUE SUMMARY

To amend Capital Regional District (CRD) Board approval of Bylaws Nos. 4637 and 4638 relating to the administration of Operating Reserve Funds.

BACKGROUND

In 2016, the CRD Board approved establishment of two Operating Reserve Fund bylaws. Bylaw No. 4102, "Capital Regional District Regional Services Operating Reserve Fund", was approved on June 8, 2016 and Bylaw No. 4146, "Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2026", was approved on December 14, 2016. The bylaws enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses and special one-time operating projects, as well as mitigate the fluctuations in revenue. Contained in each of these bylaws is the list of services for which operating reserve funds are authorized.

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

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

On March 13, 2024, the Board approved the 2024 to 2028 CRD Financial Plan inclusive of reserve transfers. Transfers amounts are established through evaluation of the operating reserve guidelines, with some new reserves required before December 31, 2024.

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

Bylaw No.	Bylaw Title	Amendment
4146	Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016	Bylaw No. 4637 Add: 'SSI Arts' 'JDF Emergency Program' 'SSI Small Craft Harbour Facilities (Fernwood Dock)' 'SGI Small Craft Harbour Facilities'
4102	Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016	Bylaw No. 4638 Add: 'Bylaw Enforcement'

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4637, "Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4637 be adopted.
3. That Bylaw No. 4638, "Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024", be introduced and read a first, second and third time; and
4. That Bylaw No. 4638 be adopted.

Alternative 2

That Bylaws Nos. 4637 and 4638 be deferred pending further information from staff.

IMPLICATIONS

Financial Implications

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

Bylaw No. 4637: The establishment of operating reserves for the Salt Spring Island (SSI) Arts Service, Juan de Fuca Emergency Program, SSI Small Craft Harbour Facilities – Fernwood Dock will be used to fund one-time program costs and to mitigate future fluctuations in requisition. The operating reserve for Southern Gulf Islands Small Craft Harbour Facilities service will be used to stabilize future requisition over time as revenue fluctuates based on moorage fees collected.

Bylaw No. 4638: The addition of an operating reserve for the Bylaw Enforcement Service will stabilize future requisition over time as service expenditures and revenues fluctuate based on volume of bylaw enforcement services provided.

CONCLUSION

Bylaws Nos. 4102 and 4146 enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as mitigate the fluctuations in revenue. Contained in these bylaws is the list of services for which operating reserve funds are authorized. The recommendation is to amend these bylaws to include the additional services with Bylaw Nos. 4637 and 4638. Funds transferred to and from these reserves will be approved by the Board as part of the annual financial planning process and will be held in separate funds for each service.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4637, “Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024”, be introduced and read a first, second and third time; and
2. That Bylaw No. 4637 be adopted.
3. That Bylaw No. 4638, “Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024”, be introduced and read a first, second and third time; and
4. That Bylaw No. 4638 be adopted.

Submitted by:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Bylaw No. 4637: “Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024”

Appendix B: Bylaw No. 4638: “Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024”

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4637

A BYLAW TO AMEND THE CAPITAL REGIONAL DISTRICT
ELECTORAL AREA SERVICES OPERATING RESERVE FUNDS BYLAW
(BYLAW NO. 4146)

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

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

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

SCHEDULE A

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

APPENDIX A

2. This Bylaw may be cited as “Capital Regional District Electoral Area Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024”.

READ A FIRST TIME THIS _____ day of _____ 20__

READ A SECOND TIME THIS _____ day of _____ 20__

READ A THIRD TIME THIS _____ day of _____ 20__

ADOPTED THIS _____ day of _____ 20__

CHAIR

CORPORATE OFFICER

CAPITAL REGIONAL DISTRICT
BYLAW NO. 4638

A BYLAW TO AMEND THE CAPITAL REGIONAL DISTRICT
REGIONAL SERVICES OPERATING RESERVE FUNDS BYLAW
(BYLAW NO. 4102)

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

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

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

1. The Regional District hereby establishes a separate operating reserve fund for each of the following Capital Regional District regional and sub-regional services:
- a) Legislative and Government
 - b) Regional Parks
 - c) Regional Planning Services
 - d) Regional Growth Strategy
 - e) Climate Action and Adaptation
 - f) Regional Source Control
 - g) Land Assembly, Housing and Land Banking
 - h) Hazardous Materials Incident Response
 - i) Emergency Response Telephone
 - j) Regional Emergency Program
 - k) Community Health
 - l) Geo-Spatial Referencing System
 - m) Regional Goose Management
 - n) Fire Dispatch
 - o) Bylaw Enforcement
2. This Bylaw may be cited as “Capital Regional District Regional Services Operating Reserve Fund Bylaw No. 1, 2016, Amendment Bylaw No. 5, 2024”.

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

CHAIR

CORPORATE OFFICER

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 06, 2024**

SUBJECT **Bylaw No. 4635: Amendment to Capital Reserve Bylaw No. 3995**

ISSUE SUMMARY

To amend the Capital Regional District (CRD) Board approval of Bylaw No. 3995 relating to the administration of Capital Reserve Funds.

BACKGROUND

CRD services use capital reserve funds established by bylaw to help accumulate resources for future capital expenditures. Services periodically transfer either budgeted or surplus funds to their respective capital reserve fund.

Capital Reserve Guidelines were adopted at the July 07, 2021 Board meeting. These guidelines provide measures to evaluate the health of capital reserves and set targets to support sustainable service delivery, aligning with the corporate plan priority. The practice of building capital reserves for funding ongoing infrastructure renewal, expanding service levels and funding unexpected capital investments is essential to ensuring long-term sustainability of infrastructure-dependent CRD services.

As part of the 2024 financial planning process, a transfer to capital reserve is required before December 31, 2024, when existing capital reserve bylaw amendments are identified. It is proposed that the bylaw be amended as follows:

Bylaw No.	Bylaw Title	Amendment
3995	Fire Protection Services Reserve Fund Bylaw, No. 1, 2015	Bylaw No. 4635 Add: 'South Galiano Island Fire Protection and Emergency Response Service'

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4635, "Fire Protection Services Reserve Fund Bylaw No. 1, 2015, Amendment Bylaw No. 1, 2024", be introduced and read a first, second and third time.
2. That Bylaw No. 4635 be adopted.

Alternative 2

That Bylaws 4635 be deferred pending further information from staff.

IMPLICATIONS

Financial Implications

The proposed amendment to the bylaw will enable the transfer of budgeted or surplus funds to reserves for future capital expenditures. Funds transferred to and from these reserves will be approved by the Board as part of the annual financial planning process and will be held in separate funds for each service.

In 2015 the CRD Board approved Bylaw No. 3995 to consolidate existing fire protection capital reserve fund bylaws. The amending Bylaw No. 4635 establishes a capital reserve fund for the South Galiano Island Fire Protection and Emergency Response Service, enabling the funding of new capital projects required to maintain and expand service levels.

CONCLUSION

Bylaw No. 4635 enables CRD services to set aside contributions toward future system betterments or expansions. Contained in the bylaw are the services for which capital reserve funds are authorized. The recommendation is to amend the bylaw to include the additional services. Funds transferred to and from these reserves will be approved by the Board as part of the annual financial planning process and will be held in separate funds for each service.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4635, “Fire Protection Services Reserve Fund Bylaw No. 1, 2015, Amendment Bylaw No. 1, 2024”, be introduced and read a first, second and third time.
2. That Bylaw No. 4635 be adopted.

Submitted by:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: Bylaw No. 4635, “Fire Protection Services Reserve Fund Bylaw No. 1, 2015, Amendment Bylaw No. 1, 2024”

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4635

A BYLAW TO AMEND THE FIRE PROTECTION
SERVICES RESERVE FUND BYLAW (BYLAW NO. 3995)

WHEREAS:

- A. Under Bylaw No. 3995, "Fire Protection Services Reserve Fund Bylaw No. 1, 2015", the Capital Regional District Board established capital reserve funds for various local fire services;
- B. Under Bylaw No. 2148, "South Galiano Island Fire Protection and Emergency Response Service Establishment Bylaw No. 1, 1993", the Capital Regional District Board established the South Galiano Island Fire Protection and Emergency Response Service for the South Galiano Island Local Service Area; and
- C. The Board wishes to amend Bylaw No. 3995 to establish a capital reserve fund for the South Galiano Island Fire Protection and Emergency Response Service;

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

- 1. Bylaw No. 3995, "Fire Protection Services Reserve Fund Bylaw No. 1, 2015", is hereby amended as follows:
 - (a) By replacing subsections 1(e) and (f) with:
 - (e) North Galiano Island Fire Protection and Emergency Response Service,
 - (f) Pender Islands Fire Protection and Emergency Response Local Service, and
 - (b) By inserting the following as subsection 1(g):
 - (g) South Galiano Island Fire Protection and Emergency Response Service.
 - (c) By replacing section 6 in its entirety with:
 - 6. **Citation**
This Bylaw may be cited for all purposes as "Fire Protection Services Reserve Fund Bylaw No. 1, 2015".

APPENDIX A

2. This Bylaw may be cited for all purposes as “Fire Protection Services Reserve Fund Bylaw No. 1, 2015, Amendment Bylaw No. 1, 2024”.

READ A FIRST TIME THIS _____ day of _____, 20__

READ A SECOND TIME THIS _____ day of _____, 20__

READ A THIRD TIME THIS _____ day of _____, 20__

ADOPTED THIS _____ day of _____, 20__

CHAIR

CORPORATE OFFICER

**REPORT TO THE FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 06, 2024**

SUBJECT Bylaw Nos. 4632 and 4633: Capital Reserve Fund Bylaws

ISSUE SUMMARY

There is a need to establish a capital reserve fund for the Emergency Telephone Service Establishment Service and the Juan de Fuca Community Parks Service.

BACKGROUND

Capital Regional District (CRD) services use capital reserve funds established by bylaw to help accumulate resources for future capital expenditures. Periodically, services transfer either budgeted or surplus funds to their respective capital reserve fund.

Capital Reserve Guidelines were adopted at the July 07, 2021 Board meeting. These guidelines provide measures to evaluate the health of capital reserves and set targets to support sustainable service delivery, aligning with the corporate plan priority. The practice of building capital reserves for funding ongoing infrastructure renewal, expanding service levels and funding unexpected capital investments is essential to ensuring long-term sustainability of infrastructure-dependent CRD services.

As part of the 2024 financial planning process, transfers to capital reserve were identified that result in the need to amend existing capital reserve bylaws, with some new reserves required before December 31, 2024.

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

Bylaw No.	Bylaw Title
4632	Emergency Response Telephone Extended Service Capital Reserve Fund Bylaw No. 1, 2024
4633	Juan de Fuca Community Parks Service Capital Reserve Fund Bylaw No. 1, 2024

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4632, "Emergency Response Telephone Extended Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4632 be adopted.
3. That Bylaw No. 4633, "Juan de Fuca Community Parks Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
4. That Bylaw No. 4633 be adopted.

Alternative 2

That Bylaws Nos. 4632 and 4633 be deferred pending further information from staff.

IMPLICATIONS

Financial Implications

Capital reserve funds provide a source of funding for future capital expenditures. Funds transferred to and from these reserves will be approved by the Board as part of the annual financial planning process and will be held in separate funds for each service.

Establishment of capital reserve funds for the Emergency Response Telephone Extended Service will allow the transfer of \$123,102 surplus from the service's general capital fund to a capital reserve fund. The surplus is related to completion of the Emergency Response Dispatch Centre project in 2021 and will allow for spending on future capital projects.

A capital reserve fund for the Juan de Fuca Community Parks Service will enable the accumulation of funds for future capital projects required to maintain and expand service levels.

CONCLUSION

The practice of building capital reserves for funding ongoing infrastructure renewal is essential to ensuring the long-term sustainability of infrastructure-dependent CRD services. As with all capital reserve funds, the resources to build the proposed capital reserve funds can either be part of the respective service budget or result from an operating surplus. Funds transferred to and from these reserves will be approved by the Board as part of the annual financial planning process and will be held in separate funds for each service.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4632, "Emergency Response Telephone Extended Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4632 be adopted.
3. That Bylaw No. 4633, "Juan de Fuca Community Parks Service Capital Reserve Fund Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
4. That Bylaw No. 4633 be adopted.

Submitted by:	Varinia Somosan, CPA, CGA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Bylaw No. 4632: "Emergency Response Telephone Extended Service Capital Reserve Fund Bylaw No. 1, 2024"

Appendix B: Bylaw No. 4633: "Juan de Fuca Community Parks Service Capital Reserve Fund Bylaw No. 1, 2024"

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4632

A BYLAW TO ESTABLISH A CAPITAL RESERVE FUND
FOR THE EMERGENCY RESPONSE TELEPHONE EXTENDED SERVICE

WHEREAS:

- A. Under Bylaw No. 2468, "Emergency Response Telephone Extended Service Establishment Bylaw No. 1, 1997", the Capital Regional District established a service with the function of financing, installation, construction, operation, and maintenance of a 9-1-1 emergency response telephone service;
- B. Pursuant to section 377 of the *Local Government Act* and section 188 of the *Community Charter*, the Capital Regional District Board may establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund; and
- C. The Capital Regional District Board wishes to establish a reserve fund for the Emergency Response Telephone Extended Service for the purposes specified in this bylaw.

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

- 1. Pursuant to section 188 of the *Community Charter*, a capital reserve fund to be known as the "Emergency Response Telephone Extended Service Capital Reserve Fund" is hereby established.
- 2. Surplus money from the operation of the Emergency Response Telephone Extended Service may be paid from time to time into the Emergency Response Telephone Extended Service Capital Reserve Fund.
- 3. Money in the Emergency Response Telephone Extended Service Capital Reserve Fund, including interest earned on it, must be used only to provide for:
 - (a) the acquisition of new capital works;
 - (b) the acquisition of machinery and equipment necessary for capital works;
 - (c) the extension or renewal of existing capital works;
 - (d) planning, study, design, construction of facilities, and land acquisition; and
 - (e) debt servicing payments to finance expenditures under subsections (a) to (d).

APPENDIX A

4. This Bylaw may be cited as the “Emergency Response Telephone Extended Service Capital Reserve Fund Bylaw No. 1, 2024”.

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

CHAIR

CORPORATE OFFICER

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4633

A BYLAW TO ESTABLISH A CAPITAL RESERVE FUND
FOR THE JUAN DE FUCA COMMUNITY PARKS SERVICE

WHEREAS:

- A. Under Bylaw No. 4150, "Juan de Fuca Community Parks Services Conversion Bylaw No. 1, 2017", the Capital Regional District established a service for the purpose of acquiring, developing, operating and maintaining community parks in the Juan de Fuca Electoral Area;
- B. Pursuant to Section 377 of the *Local Government Act* and Section 188 of the *Community Charter*, the Capital Regional District Board may establish a reserve fund for a specified purpose and direct that money be placed to the credit of the reserve fund; and
- C. The Capital Regional District Board wishes to establish a reserve fund for the Juan de Fuca Community Parks Service for the purposes specified in this bylaw.

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

- 1. Pursuant to section 188 of the *Community Charter*, a capital reserve fund to be known as the "Juan de Fuca Community Parks Service Capital Reserve Fund" is hereby established.
- 2. Surplus money from the operation of the Juan de Fuca Community Parks Service may be paid from time to time into the Juan de Fuca Community Parks Service Capital Reserve Fund.
- 3. Money in the Juan de Fuca Community Parks Service Capital Reserve Fund, including interest earned on it, must be used only to provide for:
 - (a) the acquisition of new capital works;
 - (b) the acquisition of machinery and equipment necessary for capital works;
 - (c) the extension or renewal of existing capital works;
 - (d) planning, study, design, construction of facilities, and land acquisition; and
 - (e) debt servicing payments to finance expenditures under subsections (a) to (d).

APPENDIX B

4. This Bylaw may be cited for all purposes as the “Juan de Fuca Community Parks Service Capital Reserve Fund Bylaw No. 1, 2024”.

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

CHAIR

CORPORATE OFFICER

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 6, 2024**

SUBJECT **Bylaw No. 4618: Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024**

ISSUE SUMMARY

Approval of a Temporary Borrowing Bylaw authorizing short-term funds for projects included in the approved five-year capital plan for the Regional Parks Service.

BACKGROUND

On September 11, 2024, the Capital Regional District (CRD) Board adopted Bylaw No. 4588, “Regional Parks Loan Authorization Bylaw No. 1, 2024”, to fund the Regional Trestles Renewal, Trails Widening and Lighting Project. A temporary borrowing bylaw is required when short-term financing is required to fund capital expenditures in advance of long-term debt issuance.

Long-term debt will be issued annually when the annual borrowing amount is known. The conversion of temporary borrowings to long-term debt requires approval by the Board. When ready for a long-term issue, a Security Issuing Bylaw will be brought forward by staff and will require approval by the Board in advance of the regular Municipal Finance Authority (MFA) spring or fall long-term debt issues.

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4618, “Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024”, be introduced and read a first, second and third time; and
2. That Bylaw No. 4618 be adopted.

Alternative 2

That Bylaw No. 4618 be referred back to staff for additional information.

IMPLICATIONS

Financial Implications

The proposed temporary borrowing bylaw will give the CRD access to interim financing according to the terms specified in Loan Authorization Bylaw No. 4588. Temporary borrowing will not exceed the difference between the total \$50,000,000 authorized by the loan authorization bylaw and the amount previously borrowed under this authority. The use of the temporary borrowing will be based on the timing of approved capital expenditures. The associated financing costs will be monthly variable interest-only payments. Currently, MFA’s short-term borrowing rate is 4.90% (variable rate as of September 18, 2024). The cash flows required to service short-term debt are in the approved 2024 – 2028 financial plan.

CONCLUSION

Temporary borrowing authority, through the approval of the Temporary Borrowing (Regional Trails) Bylaw No. 4618, is required to access interim financing to fund the Regional Trestles Renewal, Trails Widening and Lighting Project. Timely access to borrowed funds is critical to meeting the approved five-year capital program. All temporary borrowings will be either repaid within five years or converted to long-term debt up to the maximum stated in the approved loan authorization Bylaw No. 4588.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4618, "Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024", be introduced and read a first, second and third time; and
2. That Bylaw No. 4618 be adopted.

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

ATTACHMENT

Appendix A: Bylaw No. 4618, "Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024"

CAPITAL REGIONAL DISTRICT
BYLAW NO. 4618

A BYLAW TO AUTHORIZE TEMPORARY BORROWINGS
FOR THE REGIONAL PARKS SERVICE

WHEREAS:

- A. It is provided by Section 409 of the *Local Government Act* that the Board may where it has adopted a loan authorization bylaw, without further assents or approvals, borrow temporarily from any person under the conditions therein set out;
- B. The Board has adopted Bylaw No. 4588, “Regional Parks Loan Authorization Bylaw No. 1, 2024”, in the amount of Fifty Million Dollars (\$50,000,000); and
- C. The issuance of the said Security Issuing bylaw has been temporarily deferred;

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

- 1. The Board is hereby authorized and empowered to borrow an amount or amounts not exceeding the sum of Fifty Million Dollars (\$50,000,000) as the same may be required, at the prevailing interest rate.
- 2. The money so borrowed shall be used solely for the purpose set out in the said Bylaw No. 4588.
- 3. The proceeds from the Security Issuing bylaw, or so much thereof as may be necessary, shall be used to repay the money so borrowed.
- 4. This Bylaw may be cited as the “Temporary Borrowing (Regional Trails) Bylaw No. 1, 2024”.

READ A FIRST TIME THIS	day of	, 202_
READ A SECOND TIME THIS	day of	, 202_
READ A THIRD TIME THIS	day of	, 202_
ADOPTED THIS	day of	, 202_

CHAIR

CORPORATE OFFICER

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 06, 2024**

SUBJECT **Bylaw No. 4634: Recreation Services in the District of Sooke and the Juan de Fuca Electoral Area Loan Authorization Bylaw No. 1, 2024**

ISSUE SUMMARY

At the direction of the Capital Regional District (CRD) Board, this report brings forward a loan authorization bylaw for the purpose of financing capital projects including a Heat Recovery System for the SEAPARC Recreation Centre and the Sooke Skate Park replacement.

BACKGROUND

On September 11, 2024, the Board directed that a loan authorization bylaw be prepared to provide the financing of SEAPARC capital projects including a heat recovery system for the SEAPARC Recreation Centre and the Sooke Skate Park. Capital project construction is part of the capital plan. Following Board capital plan financing approval, loan authorization and security issuing bylaws are prepared by staff.

Loan authorization bylaws specify the maximum amount, restricted use and debt repayment amortization period. Since these bylaws expire after five years, they are drafted to cover the five-year financial plan for services requiring borrowing to fund capital.

A heat recovery system for the SEAPARC Recreation Centre and the Sooke Skate Park requires borrowing up to \$3.15 million from the Municipal Finance Authority of British Columbia (MFABC). Requests for funds to be drawn against the loan authorization bylaw will only be authorized upon Board approval of a subsequent security issuing bylaw. Security issuing bylaws are prepared twice annually and include only those borrowings for which there is a cash flow need as determined by the approved financial plan.

The following bylaw is proposed:

Service Area	Action	Purpose	Bylaw
Sooke and Electoral Area Recreation and Facilities	Loan Authorization Bylaw	To create a loan authorization bylaw to permit long-term borrowing related to the capital plan for this service	4634

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4634, “Sooke and Electoral Area Recreation and Facilities Service 2025 Capital Project Loan Authorization Bylaw No. 1, 2024”, be introduced and read a first, second and third time;
2. That participating area approval be obtained for the entire proposed service area by alternative approval process; and
3. That Bylaw No. 4634 be forwarded to the Inspector of Municipalities for approval.

Alternative 2

That the proposed bylaw be referred back to staff for further information.

IMPLICATIONS

Legislative and Financial Implications

Section 24 of the *Municipal Finance Authority Act*, RSBC 1996 c 325 states that a regional district security issuing bylaw may only be enacted and financed if the long-term borrowing is arranged through the MFABC. In accordance with the *Local Government Act*, long-term borrowing (i.e., loans with a term of more than five years) cannot be undertaken without approval of a security issuing bylaw once the loan authorization bylaw is approved.

Before adoption by the Board, the loan authorization bylaw requires three readings, elector approval and approval by the Inspector of Municipalities. Upon final approval, borrowings up to \$3.15 million will be authorized and will support the planned five-year capital plan expenditures commencing in January 2025. The estimated debt servicing costs for borrowing are included in the approved 2024 CRD final financial plan.

With MFABC’s current indicative interest rate of 4.21% as of September 19, 2024, the estimated annual debt servicing payments are approximately \$296,000 with a 15-year amortization term. The total debt servicing payments are expected to be \$4.4 million. Debt servicing payments within the plan are funded by requisition. Actual borrowings in each of the next five years will be based on the cash flow requirements for the year.

As part of the loan authorization bylaw approval process the bylaw requires elector approval. Elector approval can be obtained through a referendum, by an alternative approval process (AAP) for the entire service area, or by consent on behalf of municipal participant and electoral area specific AAP in the electoral participating area. Given that an AAP must be undertaken in the portion of the Juan de Fuca that participates in this service, it is recommended that the most efficient approach is to obtain consent for the entire service area at once by way of AAP.

To ensure optimization of interest and timing of long-term debt, issuance of a temporary borrowing will be proposed if Ministerial approval is obtained, and the AAP proves successful. The timing of the debt issuance will be based on the timing of expenditures and will be dependent on prevailing interest rates at the time. Before long term debt issuance can be exercised, a security issuing

bylaw will be brought forward for approval. The term of debt issuance under the loan authorization will be 15 years.

CONCLUSION

The Board directed that a loan authorization bylaw be prepared to provide the financing of SEAPARC capital projects. Bylaw No. 4634: “Sooke and Electoral Area Recreation and Facilities Service 2025 Capital Project Loan Authorization Bylaw No. 1, 2024”, is presented now in preparation for future borrowing to enable the construction of the Heat Recovery System for the SEAPARC Recreation Centre and the Sooke Skate Park in the Service’s five-year (2025-2029) capital plan.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:

1. That Bylaw No. 4634, “Sooke and Electoral Area Recreation and Facilities Service 2025 Capital Project Loan Authorization Bylaw No. 1, 2024”, be introduced and read a first, second and third time;
2. That participating area approval be obtained for the entire proposed service area by alternative approval process; and
3. That Bylaw No. 4634 be forwarded to the Inspector of Municipalities for approval.

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

ATTACHMENT

Appendix A: Bylaw No. 4634, “Sooke and Electoral Area Recreation and Facilities Service 2025 Capital Project Loan Authorization Bylaw No. 1, 2024”

CAPITAL REGIONAL DISTRICT

BYLAW NO. 4634

A BYLAW TO AUTHORIZE THE BORROWING OF THREE MILLION ONE HUNDRED FIFTY THOUSAND DOLLARS (\$3,150,000) FOR THE PURPOSE OF CONSTRUCTION OF CAPITAL PROJECTS FOR RECREATION SERVICES IN THE DISTRICT OF SOOKE AND THE JUAN DE FUCA ELECTORAL AREA

WHEREAS:

- A. Under Bylaw No. 4029, "Sooke and Electoral Area Recreation and Facilities Service Establishment Bylaw No. 1, 2016", the Capital Regional District established a service for recreational and related community programs, equipment, and facilities for the municipal participating area of the District of Sooke, and a portion of the Electoral Area of Juan de Fuca;
- B. The Board of the Capital Regional District wishes to construct capital projects for the service including a Heat Recovery System for the SEAPARC Recreation Centre and the Sooke Skate Park replacement as included in the service's capital plan;
- C. The estimated cost of the capital projects, including expenses incidental thereto to be funded by debt servicing, is the sum of Three Million One Hundred Fifty Thousand Dollars (\$3,150,000); which is the amount of debt intended to be authorized by this bylaw;
- D. Pursuant to Section 407(3)(b) of the Local Government Act, elector approval is required, and pursuant to Section 345, elector consent is to be obtained by alternative approval process;
- E. The approval of the Inspector of Municipalities is required under Section 406 of the Local Government Act; and
- F. Financing is proposed to be undertaken by the Municipal Finance Authority of British Columbia pursuant to agreements between it and the Capital Regional District;

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

1. The Board is hereby empowered and authorized to undertake and carry out or cause to be carried out the planning, study, design, supply and installation of all material, equipment and components and all construction necessary for the capital projects in connection with the service and to do all things necessary in connection with the capital projects and without limiting the generality of the foregoing:
 - a) to borrow upon the credit of the Capital Regional District a sum not exceeding Three Million One Hundred Fifty Thousand Dollars (\$3,150,000); and
 - b) to acquire all such real property, easements, rights-of-way, leases, licenses, rights or authorities as may be requisite or desirable for or in connection with the capital projects.

- 2. The maximum term for which debentures may be issued to secure the debt intended to be created by this bylaw is fifteen (15) years.
- 3. This Bylaw may be cited as "Sooke and Electoral Area Recreation and Facilities Service 2024 Capital Project Loan Authorization Bylaw No. 1, 2024".

READ A FIRST TIME THIS	day of	20__
READ A SECOND TIME THIS	day of	20__
READ A THIRD TIME THIS	day of	20__
APPROVED BY THE INSPECTOR OF MUNICIPALITIES THIS	day of	20__
APPROVED BY ALTERNATIVE APPROVAL PROCESS PER S.345 OF THE LOCAL GOVERNMENT ACT THIS	day of	20__
ADOPTED THIS	day of	20__

CHAIR

CORPORATE OFFICER

FILED WITH THE INSPECTOR OF MUNICIPALITIES THIS day of 20__

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, NOVEMBER 6, 2024**

SUBJECT **Motion Arising Clarification from the 2025 Provisional Financial Plan**

ISSUE SUMMARY

A referral from the CRD Board to Finance Committee to seek clarification on the intent of a motion arising for the 2026 budget to be reviewed at the next strategic priorities meeting.

BACKGROUND

At the October 30, 2024 Capital Regional District (CRD) Board meeting, there was a motion arising;

To direct staff to report back on options to reduce the budget lift for 2026 by 1% at the next strategic priorities session.

Through the debate there were references to permanent reductions versus deferrals, reductions in expenditures versus requisition and regional versus sub-regional services. As a result of the discussion, and rather than seeking clarity during the Board meeting and voting on the motion, the Board resolved to refer the pending motion to Finance Committee for clarification.

In consultation with the Chair of the Finance Committee, staff bring forward this information report with options and further clarity on how to advance work for the next strategic priorities session scheduled for May 2025.

IMPLICATIONS

Clarification on the motion is required prior to voting for staff to advance the intention of the Board. Appendix A summarizes the possible interpretations of the motion.

To support the strategic priorities session, inform the annual budget guidelines report, and influence the 2026 & five-year forecast, here are the options for rewording the motion:

Focus on 2026 Expenditures

1. To direct staff to report back on options to reduce consolidated ongoing operating expenses for 2026 by 1% at the next strategic priorities session.
2. To direct staff to report back on options to reduce consolidated regional ongoing operating expenses for 2026 by 1% at the next strategic priorities session.

Focus on 2026 Requisition

3. To direct staff to report back on options to reduce consolidated ongoing requisition for 2026 by 1% at the next strategic priorities session.
4. To direct staff to report back on options to reduce consolidated regional ongoing requisition for 2026 by 1% at the next strategic priorities session.

CONCLUSION

Clarification on the motion is required prior to voting for staff to advance the intention of the Board for the May 2025 strategic priorities session. The Finance Committee is required to select an option to reword and clarify the motion.

RECOMMENDATION

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

Submitted by:	Angela Linwood, CPA, CMA, Controller
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

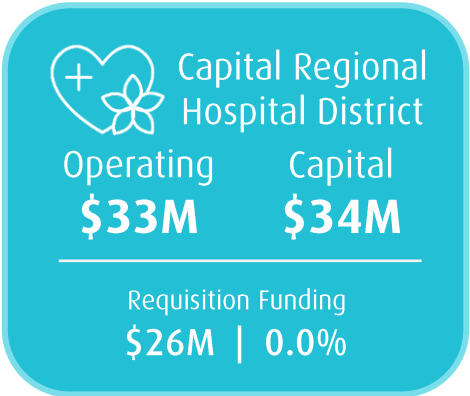
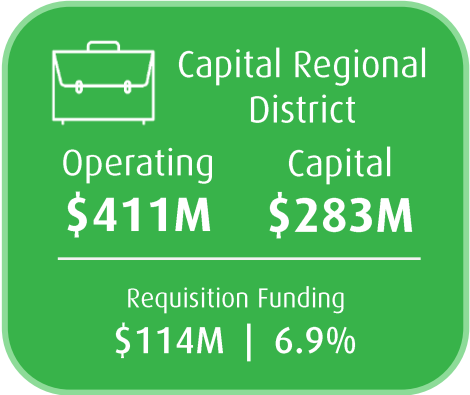
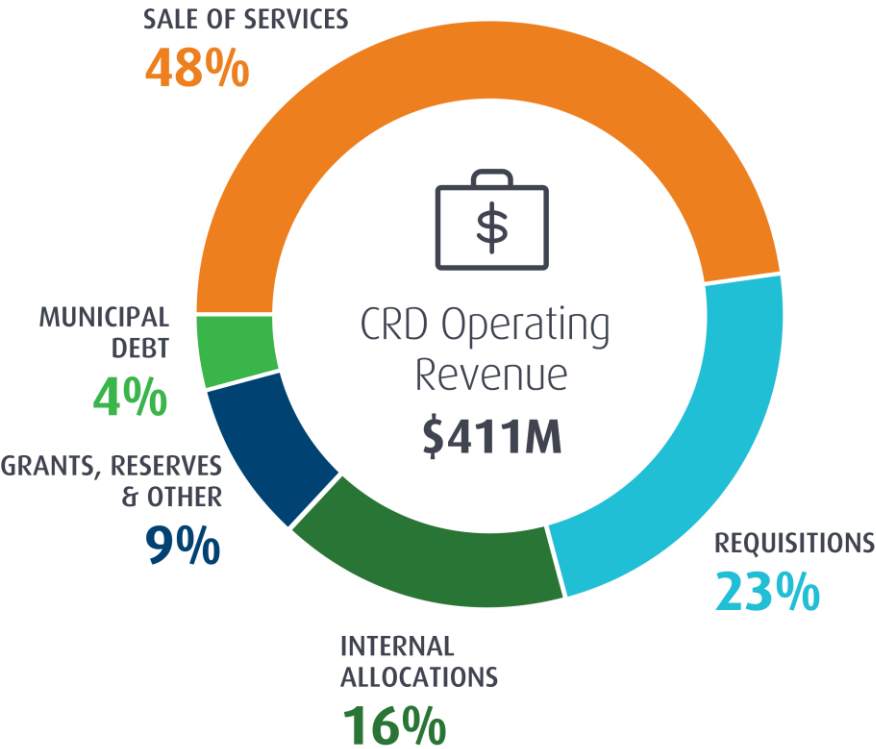
ATTACHMENTS

Appendix A: 2025 Operating Expenditures and Requisition

Motion Arising Clarification 2025 Provisional Financial Plan

Finance Committee
Wednesday November 6, 2024

CRD Operating Plan Funding



Motion Arising Clarification

Focus on Expense

Service Participation	Number of Services	2025 Expense \$M	1% of 2025 Expense	
Regional	43	256	2.6	2
Sub-Regional	38	139	1.4	
Electoral Areas	99	32	0.3	
Municipal Debt	13	18	0.2	
Total		\$444M	\$4.4M	1

1. To direct staff to report back on options to reduce consolidated **ongoing operating expenses** for 2026 by 1% at the next strategic priorities session.
2. To direct staff to report back on options to reduce consolidated **regional ongoing operating expenses** for 2026 by 1% at the next strategic priorities session.

Motion Arising Clarification

Focus on Requisition

Service Participation	Number of Services	2025 Requisition \$M	1% of 2025 Requisition	
Regional	29	70	0.7	4
Sub-Regional	32	33	0.3	
Electoral Areas	94	20	0.2	
Municipal Debt	13	18	0.2	
Total		\$140M	\$1.4M	3

3. To direct staff to report back on options to reduce consolidated **ongoing requisition** for 2026 by 1% at the next strategic priorities session.
4. To direct staff to report back on options to reduce consolidated **regional ongoing requisition** for 2026 by 1% at the next strategic priorities session.



Thank you



@crdvictoria



Capital Regional District



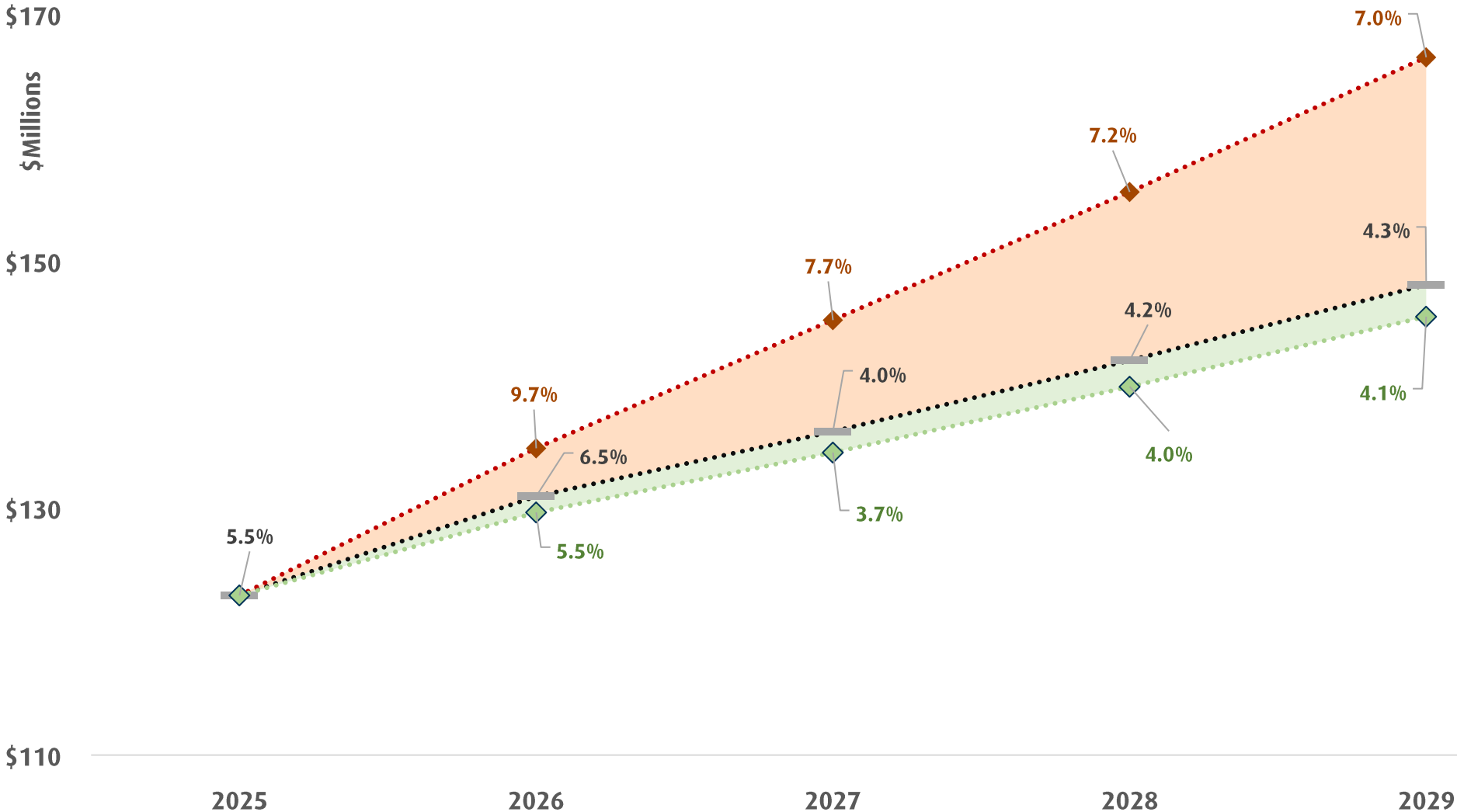
CRDVictoria



crd.bc.ca

Backup

5-Year Consolidated Requisition Forecast



Future requisition forecasts consider various factors such as inflation, demographic shifts, population growth, and macro-economic conditions. These forecasts are based on current regional population trends and are updated to reflect emerging federal and provincial policies.

Inflation is expected to continue to moderate in 2025, influenced by adjustments in Bank of Canada monetary policy and associated factors. Persistent economic challenges, including unemployment rates, logistics & supply chain, cost of goods including shelter, utilities, and consumables have implications on service delivery.