

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE

October 27, 2021

Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW

Part A

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CAPITAL REGIONAL DISTRICT

2022 BUDGET

EXECUTIVE SERVICES

COMMITTEE OF THE WHOLE

OCTOBER 2021

COMMITTEE OF THE WHOLE

October 27, 2021

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CAPITAL REGIONAL DISTRICT

2022 BUDGET

CAO & Executive Services

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.014 CAO & Executive Services

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition

Change in Budget 2021 to 2022**Service: 1.014 CAO & EXECUTIVE SERVICES****Total Expenditure****Comments****2021 Budget****763,785****Change in Salaries:**

Base salary change

3,300

Inclusive of estimated collective agreement changes

Step increase / paygrade change

(2,410)

1.0 Executive Assistant

84,699

2022 IBC 15f-1.24: Executive Services Departmental Support

Total Change in Salaries

85,589

Other Changes:

Intergovernment Allocation

(36,388)

Cessation of Intergovernment allocation in 2022

7,500

Office costs associated with new ongoing FTEs

Other Costs

4,695

Total Other Changes

(24,193)

2022 Budget**825,181**

% expense increase from 2021:

8.0%**Overall 2021 Budget Performance**

(expected variance to budget and surplus treatment)

There is a one time favourable variance of \$59,100 (7.7%) due to temporary staff vacancies and pay level variances (\$43,500); reduced use of travel and training budgets (\$9,000).

CAO & Executive Services	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS:</u>										
Salaries and Wages	663,593	620,000	664,483	84,699	-	749,182	765,322	781,807	798,644	815,850
Building Occupancy	14,990	14,990	18,873	-	-	18,873	18,867	19,201	19,543	19,892
Intergovernment Allocation	36,388	36,388	-	-	-	-	-	-	-	-
Legal Expenses	1,800	-	1,840	-	-	1,840	1,880	1,920	1,960	2,000
Software Licenses	5,000	5,000	5,100	-	-	5,100	5,200	5,300	5,410	5,520
Other Operating Expenses	40,824	27,104	41,476	5,000	2,500	48,976	47,508	48,560	49,652	50,774
TOTAL OPERATING COSTS	762,595	703,482	731,772	89,699	2,500	823,971	838,777	856,788	875,209	894,036
*Percentage Increase over prior year						8.0%	1.8%	2.1%	2.1%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,190	1,190	1,210	-	-	1,210	1,230	1,250	1,280	1,310
TOTAL CAPITAL / RESERVES	1,190	1,190	1,210	-	-	1,210	1,230	1,250	1,280	1,310
TOTAL COSTS	763,785	704,672	732,982	89,699	2,500	825,181	840,007	858,038	876,489	895,346
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	763,785	704,672	732,982	89,699	2,500	825,181	840,007	858,038	876,489	895,346
*Percentage increase over prior year Net Costs						-4.0%	1.8%	2.1%	2.2%	2.2%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	4.0	4.0	4.0	1.0	-	5.0	5.0	5.0	5.0	5.0

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Human Resources

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.016 Human Resources

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2021 to 2022
Service: 1.016 Human Resources

Total Expenditure

Comments

2021 Budget

2,577,313

Change in Salaries:

Base salary change	9,226
Step Increase/Paygrade change	40,110
1.0 FTE Safety Management	159,900
Auxiliary support	24,000
Auxiliary support	25,000
Other Adjustments	430
Total Change in Salaries	<u>258,666</u>

2022 IBC 15c-1.5: Safety Management System

2022 IBC 15c-1.4: Human Resources Information System

2022 IBC 6g-1: Regional Parks Service support

Other Changes:

Contract for Services	100,000
Other costs	(29,271)
Total Other Changes	<u>70,729</u>

IBC: 15c-1.4: Human Resources Information System

2022 Budget

2,906,708

% expense increase from 2021:

12.8%

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

There is a one-time favourable variance of \$243,900 (54.9%) due largely to temporary staff vacancies (\$167,000) and reduced face-to-face training and development programming (eg. iLead) during COVID-19 (\$91,700).

1.016 - Human Resources	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Salaries and Wages	1,866,753	1,700,000	1,916,519	184,900	24,000	2,125,419	2,322,037	2,372,483	2,241,048	2,289,272
Allocations	62,453	62,464	74,866	1,000	-	75,866	75,205	76,579	77,982	79,416
Legal Expenses	15,910	10,000	16,230	-	-	16,230	16,550	16,880	17,220	17,560
Staff Training and Membership Dues	111,840	123,000	126,840	3,000	-	129,840	132,440	135,090	137,790	140,540
Contract for Services	296,947	191,000	197,393	-	160,000	357,393	351,340	303,360	309,420	220,610
Software Licenses	4,150	4,000	4,230	-	-	4,230	4,310	4,400	4,490	4,580
Other Operating Expenses	210,260	203,060	174,230	2,000	12,500	188,730	183,644	187,310	188,047	190,826
TOTAL OPERATING COSTS	2,568,313	2,293,524	2,510,308	190,900	196,500	2,897,708	3,085,526	3,096,101	2,975,998	2,942,804
*Percentage Increase over prior year						12.8%	6.5%	0.3%	-3.9%	-1.1%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	9,000	24,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
TOTAL CAPITAL / RESERVE	9,000	24,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
TOTAL COSTS	2,577,313	2,317,524	2,519,308	190,900	196,500	2,906,708	3,094,526	3,105,101	2,984,998	2,951,804
						12.8%	6.5%	0.3%	-3.9%	-1.1%
<u>INTERNAL RECOVERIES</u>										
Recovery Costs	(20,000)	(20,000)	(20,000)	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
First Aid Recovery	(5,600)	(5,600)	(5,713)	-	-	(5,713)	(5,781)	(5,896)	(6,015)	(6,137)
Transfer from Internal Reserve	(150,000)	(90,000)	-	-	(194,000)	(194,000)	(330,384)	(279,137)	(97,000)	(1,000)
Safety Officer Recovery	(157,582)	(157,582)	-	-	-	-	-	-	-	-
Human Resources	(1,800,453)	(1,800,453)	(1,949,917)	(190,900)	(2,500)	(2,143,317)	(2,186,186)	(2,229,908)	(2,274,505)	(2,319,995)
TOTAL INTERNAL RECOVERIES	(2,133,635)	(2,073,635)	(1,975,630)	(190,900)	(196,500)	(2,363,030)	(2,542,351)	(2,534,941)	(2,397,520)	(2,347,132)
NET COSTS	443,678	243,889	543,678	-	-	543,678	552,175	570,160	587,478	604,672
*Percentage increase over prior year						22.5%	1.6%	3.3%	3.0%	2.9%
Net Costs										
AUTHORIZED POSITIONS:										
Salaried	13.0	13.0	13.0	1.0	-	14.0	15.0	15.0	14.0	14.0

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

Service No.	1.016	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Human Resources							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$3,130	\$4,695	\$6,260	\$0	\$1,033	\$15,118
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$3,130	\$4,695	\$6,260	\$0	\$1,033	\$15,118

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$3,130	\$4,695	\$6,260	\$0	\$1,033	\$15,118
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$3,130	\$4,695	\$6,260	\$0	\$1,033	\$15,118

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number
Project number format is "yy-##"
"yy" is the last two digits of the year the project is planned to start.
"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.

For projects in previous capital plans, use the same project numbers previously assigned.

Capital Expenditure Type
Study - Expenditure for feasibility and business case report.
New - Expenditure for new asset only
Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
Replacement - Expenditure replaces an existing asset

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

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

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

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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility
If there is more than one funding source, use additional rows for the project.

Carryforward from 2021
Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.

Project Drivers
Maintain Level of Service = Project maintains existing or improved level of service.
Advance Board or Corporate Priority = Project is a Board or Corporate priority.
Emergency = Project is required for health or safety reasons.
Cost Benefit = Economic benefit to the organization.
Other = Project is not driven by one of the other options provided.

Long-term Planning
Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.
Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.
Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.
Condition Assessment = Assessment that identifies asset replacements based on asset condition.

Cost Estimate Class
Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.
Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.
Class C (+25-40%) = Estimate based on limited site information; used for program planning.
Class D (+50%) = Estimate based on little/no site information; used for long-term planning.

Service #: 1.016

Service Name: Human Resources

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
22-01	Replacement	Computer	Computer Replacement	\$3,130	E	ERF	\$0	\$3,130	\$0	\$0	\$0	\$0	\$3,130
23-01	Replacement	Computer	Computer Replacement	\$4,695	E	ERF	\$0	\$0	\$4,695	\$0	\$0	\$0	\$4,695
24-01	Replacement	Computer	Computer Replacement	\$6,260	E	ERF	\$0	\$0	\$0	\$6,260	\$0	\$0	\$6,260
26-01	Replacement	Computer	Computer Replacement	\$1,033	E	ERF	\$0	\$0	\$0	\$0	\$0	\$1,033	\$1,033
GRAND TOTAL				\$15,118			\$0	\$3,130	\$4,695	\$6,260	\$0	\$1,033	\$15,118

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419

ERF Group: HR.ERF

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	21,970	23,644	29,514	33,819	36,559	45,559
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(22,326)	(3,130)	(4,695)	(6,260)	-	(1,033)
Transfer from Operating Budget	24,000	9,000	9,000	9,000	9,000	9,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	23,644	29,514	33,819	36,559	45,559	53,526

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Corporate Communications

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.118 Corporate Communications

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2021 to 2022

Service: 1.118 Corporate Communications

Total Expenditure**Comments****2021 Budget****1,031,272****Change in Salaries:**

Base salary change	3,048
Step increase/paygrade change	8,691
1.0 FTE Manager of Marketing and Social Media	113,261
Auxiliary Wages	(50,000)
Other Adjustments	780

Inclusive of estimated collective agreement changes

2022 IBC 15f-1.14 Digital Communications Governance and Support (10 months)

One-time auxiliary costs in 2021

Total Change in Salaries	<u>75,780</u>
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Other Changes:

Office Costs	8,500
Building Occupancy	5,644
Human Resources Allocation	4,332
Contract for Services	(7,500)
Other Costs	(1,283)

One-time and on-going office costs associated with new FTEs

Increase in 2021 salary budget; corporate safety resourcing

One-time contractor costs in 2021

Total Other Changes	<u>9,693</u>
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2022 Budget**1,116,745**

% expense increase from 2021:

8.3%

% Requisition increase from 2021 (if applicable):

21.5%

Requisition funding is 52% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

There is a one-time variance of \$46,000 (10%) primarily related to auxiliary staffing and the 2020 carry-forward for corporate website work.

1.118 - CORPORATE COMMUNICATIONS	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS:</u>										
Salaries and Wages	889,650	860,420	852,170	113,261	-	965,431	1,128,994	1,167,415	1,141,429	1,165,958
Allocations	43,862	43,862	53,844	-	-	53,844	54,369	55,394	56,441	57,510
Contract for Services	35,000	35,000	28,050	(3,000)	-	25,050	25,550	26,060	26,580	27,110
Printing & Copying	7,480	2,400	7,630	-	-	7,630	7,780	7,930	8,090	8,250
Other Operating Expenses	50,280	38,370	51,290	5,700	2,800	59,790	66,660	65,140	66,430	67,760
TOTAL OPERATING COSTS	1,026,272	980,052	992,984	115,961	2,800	1,111,745	1,283,353	1,321,939	1,298,970	1,326,588
*Percentage Increase over prior year			-3.2%			8.3%	15.4%	3.0%	-1.7%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,500	6,000	6,500	7,000
Transfer to General Capital Fund	-	-	-	-	-	-	225,000	175,000	-	-
TOTAL CAPITAL / RESERVES	5,000	5,000	5,000	-	-	5,000	230,500	181,000	6,500	7,000
TOTAL COSTS	1,031,272	985,052	997,984	115,961	2,800	1,116,745	1,513,853	1,502,939	1,305,470	1,333,588
*Percentage increase over prior year Total Costs			-3.2%			8.3%	35.6%	-0.7%	-13.1%	2.2%
Funding from Internal Reserves	(57,500)	(57,500)	-	-	-	-	(275,000)	(225,000)	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	973,772	927,552	997,984	115,961	2,800	1,116,745	1,238,853	1,277,939	1,305,470	1,333,588
<u>REVENUE</u>										
Interest Income	(200)	-	(200)	-	-	(200)	(200)	(200)	(200)	(200)
TOTAL REVENUES	(200)	-	(200)	-	-	(200)	(200)	(200)	(200)	(200)
NET COSTS	973,572	927,552	997,784	115,961	2,800	1,116,545	1,238,653	1,277,739	1,305,270	1,333,388
*Percentage increase over prior year Net Costs			2.5%			14.7%	10.9%	3.2%	2.2%	2.2%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	6.0	6.0	6.0	1.0	-	7.0	8.0	8.0	8.0	8.0

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

Service No.	1.118	Carry						
	Corporate Communications	Forward	2022	2023	2024	2025	2026	TOTAL
		from 2021						

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$6,229	\$227,066	\$178,130	\$1,033	\$6,229	\$418,687
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$6,229	\$227,066	\$178,130	\$1,033	\$6,229	\$418,687

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$6,229	\$2,066	\$3,130	\$1,033	\$6,229	\$18,687
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$225,000	\$175,000	\$0	\$0	\$400,000
		\$0	\$6,229	\$227,066	\$178,130	\$1,033	\$6,229	\$418,687

Reserve Schedule

Reserve Fund: 1.118 Corporate Communications

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

Reserve Cash Flow

Fund: 1022 Fund Center: 101518

ERF Group: COMREL.ERF

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	11,609	8,710	7,481	10,915	13,785	19,252
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(7,899)	(6,229)	(2,066)	(3,130)	(1,033)	(6,229)
Transfer from Operating Budget	5,000	5,000	5,500	6,000	6,500	7,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	8,710	7,481	10,915	13,785	19,252	20,023

Assumptions/Background:

2022 - 3 standard desktops & 2 standard laptops

2023 - 2 standard desktops

2024 - 2 standard laptops

2025 - 1 standard desktop

2026 - 3 standard desktops & 2 standard laptops

CAPITAL REGIONAL DISTRICT

2022 BUDGET

CORPORATE SERVICES

COMMITTEE OF THE WHOLE

OCTOBER 2021

COMMITTEE OF THE WHOLE

October 27, 2021

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CAPITAL REGIONAL DISTRICT

2022 BUDGET

Corporate Services

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.014 Corporate Services

Committee: Governance & Finance

DEFINITION:

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

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including reception, mail, printing and Freedom of Information requests.
Support for electoral area volunteer services and fire departments.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2021 to 2022
Service: 1.014 CORPORATE SERVICES

Total Expenditure

Comments

2021 Budget

2,066,540

Change in Salaries:

Base salary change	7,740	Inclusive of estimated collective agreement changes
Step increase / paygrade change	58,324	
0.6 FTE Information Technician	40,079	2022 IBC 15f-1.15: FOI & Privacy Role Conversion (Auxiliary to Regular)
2.0 FTE Information Technician	89,065	2022 IBC 15f-1.3: EDRMS (6 months)
1.0 Administrative Clerk	81,274	2022 IBC 15f-1.23: Legislative Services Support
1.0 FTE Manager, Legal Services	124,181	2022 IBC 15f-1.21: Associate Legal Counsel (9 months)
Reduction in auxiliary wages	(33,000)	Offset for 2022 IBC 15f-1.15: FOI & Privacy Role Conversion (Auxiliary to Regular)
Other Adjustments	2,000	
Total Change in Salaries	369,663	

Other Changes:

Contract for Services	(100,000)	Reduction for 2021 one-time project Commission Review
	(75,000)	Reduction for 2021 one-time costs for EDRMS: \$75k carry forward into 2022, net of \$75k estimated spend in 2021
	169,000	2022 IBC 15f-1.3: EDRMS - 2022 Contractor Costs
	26,000	Office costs associated with new ongoing FTEs
Building Occupancy	26,307	
Other Costs	2,858	
Total Other Changes	49,165	

2022 Budget

2,485,368

% expense increase from 2021:

20.3%

Overall 2021 Budget Performance
 (expected variance to budget and surplus treatment)

There is a one time favourable variance of \$182,450 (10.0%) due to temporary staff vacancies and pay level variances (\$109,000); reduced use of auxiliary budget (\$60,000).

CORPORATE SERVICES	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,648,897	1,480,250	1,716,961	301,599	-	2,018,560	2,208,882	2,256,384	2,304,904	2,354,454
Building Occupancy	80,998	80,998	103,305	4,000	-	107,305	103,268	105,099	106,968	108,883
Legal Expenses	7,280	5,000	7,430	-	-	7,430	7,580	7,730	7,880	8,040
Contract for Services	250,000	125,000	-	-	244,000	244,000	-	-	-	-
Software Licenses	12,470	13,000	12,720	-	-	12,720	12,970	13,230	13,490	13,760
Other Operating Expenses	60,075	50,845	61,273	20,000	10,000	91,273	82,891	84,529	86,227	87,946
TOTAL OPERATING COSTS	2,059,720	1,755,093	1,901,689	325,599	254,000	2,481,288	2,415,591	2,466,972	2,519,469	2,573,083
*Percentage Increase over prior year						20.5%	-2.6%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	4,000	4,000	4,080	-	-	4,080	4,160	4,240	4,320	4,410
Transfer to Operating Reserve Fund	2,820	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	6,820	4,000	4,080	-	-	4,080	4,160	4,240	4,320	4,410
TOTAL COSTS	2,066,540	1,759,093	1,905,769	325,599	254,000	2,485,368	2,419,751	2,471,212	2,523,789	2,577,493
*Percentage increase over prior year						20.3%	-2.6%	2.1%	2.1%	2.1%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(250,000)	(125,000)	-	(101,000)	(244,000)	(345,000)	-	-	-	-
TOTAL REVENUE	(250,000)	(125,000)	-	(101,000)	(244,000)	(345,000)	-	-	-	-
NET COSTS	1,816,540	1,634,093	1,905,769	224,599	10,000	2,140,368	2,419,751	2,471,212	2,523,789	2,577,493
*Percentage increase over prior year Net Costs						17.8%	13.1%	2.1%	2.1%	2.1%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	11.0	11.0	11.0	4.6	-	15.6	15.6	15.6	15.6	15.6
	-	-	-	-	-	-	-	-	-	-

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

Service No.	1.014	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	CAO / Corporate Services							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$4,132	\$9,328	\$5,728	\$4,132	\$4,132	\$27,452
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$4,132	\$9,328	\$5,728	\$4,132	\$4,132	\$27,452

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$4,132	\$9,328	\$5,728	\$4,132	\$4,132	\$27,452
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$4,132	\$9,328	\$5,728	\$4,132	\$4,132	\$27,452

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number
Project number format is "yy-##"
"yy" is the last two digits of the year the project is planned to start.
"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.

For projects in previous capital plans, use the same project numbers previously assigned.

Capital Expenditure Type
Study - Expenditure for feasibility and business case report.
New - Expenditure for new asset only
Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
Replacement - Expenditure replaces an existing asset

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

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

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

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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility
If there is more than one funding source, use additional rows for the project.

Carryforward from 2021
Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.

Project Drivers
Maintain Level of Service = Project maintains existing or improved level of service.
Advance Board or Corporate Priority = Project is a Board or Corporate priority.
Emergency = Project is required for health or safety reasons.
Cost Benefit = Economic benefit to the organization.
Other = Project is not driven by one of the other options provided.

Long-term Planning
Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.
Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.
Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.
Condition Assessment = Assessment that identifies asset replacements based on asset condition.

Cost Estimate Class
Class A (+10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.
Class B (+15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.
Class C (+25-40%) = Estimate based on limited site information; used for program planning.
Class D (+50%) = Estimate based on little/no site information; used for long-term planning.

Service #: 1.014

Service Name: CAO / Corporate Services

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
22-01	Replacement	Computer	Computer Replacement	\$4,132	E	ERF	\$0	\$4,132	\$0	\$0	\$0	\$0	\$4,132
23-01	Replacement	Computer	Computer Replacement	\$6,198	E	ERF	\$0	\$0	\$9,328	\$0	\$0	\$0	\$9,328
24-01	Replacement	Computer	Computer Replacement	\$1,033	E	ERF	\$0	\$0	\$0	\$5,728	\$0	\$0	\$5,728
25-01	Replacement	Computer	Computer Replacement	\$4,132	E	ERF	\$0	\$0	\$0	\$0	\$4,132	\$0	\$4,132
26-01	Replacement	Computer	Computer Replacement	\$4,132	E	ERF	\$0	\$0	\$0	\$0	\$0	\$4,132	\$4,132
GRAND TOTAL				\$19,627			\$0	\$4,132	\$9,328	\$5,728	\$4,132	\$4,132	\$27,452

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services

Reserve Cash Flow

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

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	78,147	78,502	79,660	75,722	75,484	76,952
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)	(4,835)	(4,132)	(9,328)	(5,728)	(4,132)	(4,132)
Transfer from Operating Budget	5,190	5,290	5,390	5,490	5,600	5,720
Interest Income	-	-	-	-	-	-
Ending Balance \$	78,502	79,660	75,722	75,484	76,952	78,540

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Board Expenditures

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.011 Board Expenditures

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Native Bands.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition

Change in Budget 2021 to 2022**Service: 1.011 BOARD EXPENDITURES****Total Expenditure****Comments****2021 Budget****1,192,409****Change in Director's Remuneration**

Base salary change

14,600

Inclusive of estimated inflationary changes

(55,000)

Adjustment to First Nations representation, based on current estimates

Other Adjustments

4,341

Total Change in Director's Remuneration

(36,059)

Other Changes:

Contract for Services

70,000

2022 CAO Recruitment & Selection costs

48,000

2022 IBC 15d-1 Board Orientation and Strategic Plan 2023-2026

Meetings & Printing

10,000

2022 IBC 15d-1 Board Orientation and Strategic Plan 2023-2026

Other Costs

7,976

Total Other Changes

135,976

2022 Budget**1,292,326**

% expense increase from 2021:

8.4%**Overall 2021 Budget Performance**

(expected variance to budget and surplus treatment)

There is a one time favourable variance of \$141,700 (11.9%) due largely to variance on First Nations representation (\$65,000); reduced meeting expenses (\$15,000) and reduced travel, training and contractor costs (\$31,000).

1.011 - Board Expenditures

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Directors' Remuneration	838,041	770,000	801,982	-	-	801,982	853,302	868,868	884,745	900,940
Standard Overhead Allocation	62,106	62,106	57,620	-	-	57,620	58,773	59,948	61,147	62,370
Building Occupancy	71,942	71,942	91,884	-	-	91,884	91,853	93,480	95,144	96,845
Legal Expenses	15,260	5,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Contract for Services	19,640	5,000	10,000	-	118,000	128,000	15,200	10,500	10,710	10,920
Software Licenses	51,530	50,000	52,560	-	-	52,560	53,610	54,680	55,770	56,890
Meetings & Printing	26,690	11,400	27,220	-	10,000	37,220	27,760	28,320	28,890	29,470
Scholarship Programs	16,320	15,700	15,700	-	-	15,700	16,010	16,330	16,650	16,980
Other Operating Expenses	50,880	19,560	51,560	-	-	51,560	52,680	53,830	55,010	56,230
TOTAL OPERATING COSTS	1,152,409	1,010,708	1,123,526	-	128,000	1,251,526	1,184,488	1,201,566	1,223,986	1,246,885
*Percentage Increase over prior year						8.6%	-5.4%	1.4%	1.9%	1.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	40,000	40,000	40,800	-	-	40,800	41,620	42,450	43,300	44,170
TOTAL CAPITAL / RESERVE	40,000	40,000	40,800	-	-	40,800	41,620	42,450	43,300	44,170
TOTAL COSTS	1,192,409	1,050,708	1,164,326	-	128,000	1,292,326	1,226,108	1,244,016	1,267,286	1,291,055
						8.4%	-5.1%	1.5%	1.9%	1.9%
<u>INTERNAL RECOVERIES</u>										
Transfer from Internal Reserve	-	-	-	-	(128,000)	(128,000)	-	-	-	-
NET COSTS	1,192,409	1,050,708	1,164,326	-	-	1,164,326	1,226,108	1,244,016	1,267,286	1,291,055
*Percentage increase over prior year Total Costs						-2.4%	5.3%	1.5%	1.9%	1.9%

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

Service No.	1.011	Carry Forward	2022	2023	2024	2025	2026	TOTAL
	Board Expenditures	from 2021						

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$170,000	\$21,500	\$37,000	\$96,500	\$50,000	\$375,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$170,000	\$21,500	\$37,000	\$96,500	\$50,000	\$375,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$170,000	\$21,500	\$37,000	\$96,500	\$50,000	\$375,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$170,000	\$21,500	\$37,000	\$96,500	\$50,000	\$375,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

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

Service #: 1.011
Service Name: Board Expenditures

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
19-01	Replacement	Replacement of all existing video switching equipment	Replacement of all existing video switching equipment	\$56,000	E	ERF	\$0	\$0	\$0	\$15,000	\$10,000	\$0	\$25,000
19-02	Replacement	Replace projector and screen in Main office boardroom	Replace projector and screen in Main office boardroom	\$10,000	E	ERF	\$0	\$0	\$0	\$0	\$60,000	\$0	\$60,000
19-03	Replacement	Replace boardroom chairs	Replace boardroom chairs	\$30,000	E	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-01	Replacement	Replace boardroom audio system	Replace boardroom audio system	\$21,700	E	ERF	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$20,000
20-02	Replacement	Replace video storage and power equipment	Replace video storage and power equipment	\$3,000	E	ERF	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$3,000
21-01	Replacement	Replace control system equipment	Replace control system equipment	\$6,200	E	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
21-02	Replacement	Replace video streaming equipment	Replace video streaming equipment	\$17,500	E	ERF	\$0	\$0	\$0	\$12,000	\$5,000	\$0	\$17,000
21-03	Replacement	Refurbishment of the Board Chair Office	Refurbishment of the Board Chair Office	\$15,000	E	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
22-01	Replacement	Replace director iPads and tablets	Replace director iPads and tablets	\$25,000	E	ERF	\$0	\$50,000	\$0	\$0	\$0	\$50,000	\$100,000
22-02	Replacement	Replace microphone system	Replace microphone system	\$70,000	E	ERF	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
23-01	Replacement	Replace Video Display and Switching	Replace Video Display and Switching	\$20,000	E	ERF	\$0	\$0	\$20,000	\$0	\$10,000	\$0	\$30,000
GRAND TOTAL				\$274,400			\$0	\$170,000	\$21,500	\$37,000	\$96,500	\$50,000	\$375,000

Reserve Schedule

Reserve Fund: 1.011 Board

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

Reserve Cash Flow

Fund: 1022 Fund Center: 101413

ERF Group: BOARD.ERF

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	189,861	168,341	114,831	135,651	141,821	88,621
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(62,200)	(170,000)	(21,500)	(37,000)	(96,500)	(50,000)
Transfer from Operating Budget	40,000	40,800	41,620	42,450	43,300	44,170
Transfer from Operating Reserve	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Ending Balance \$	167,661	39,141	134,951	141,101	88,621	82,791

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Real Estate

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.015 Real Estate

Committee: Governance & Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate Services	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS:</u>										
Salaries and Wages	395,684	390,123	403,235	-	-	403,235	411,916	420,779	429,828	439,076
Allocations	55,021	55,021	61,210	-	-	61,210	61,962	63,150	64,360	65,596
Legal Expenses	41,120	41,120	1,940	-	-	1,940	1,980	2,020	2,060	2,100
Software Licenses	9,160	6,000	9,340	-	-	9,340	9,530	9,720	9,910	10,110
Other Operating Expenses	21,210	14,340	22,630	-	-	22,630	23,080	23,531	23,993	24,475
TOTAL OPERATING COSTS	522,195	506,604	498,355	-	-	498,355	508,468	519,200	530,151	541,357
*Percentage Increase over prior year						-4.6%	2.0%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVE	1,000	1,000	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL COSTS	523,195	507,604	499,355	-	-	499,355	509,468	520,200	531,151	542,357
*Percentage increase over prior year Total Costs						-4.6%	2.0%	2.1%	2.1%	2.1%
Internal Recoveries	(387,156)	(387,156)	(398,684)	-	-	(398,684)	(406,774)	(415,360)	(424,121)	(433,086)
Transfers from operating reserve	(40,000)	(40,000)	-	-	-	-	-	-	-	-
NET COSTS	96,039	80,448	100,671	-	-	100,671	102,694	104,840	107,030	109,271
*Percentage increase over prior year Net Costs						4.8%	2.0%	2.1%	2.1%	2.1%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0	0	0	3.0	3.0	3.0	3.0	3.0
	-	-	-	-	-	-	-	-	-	-

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

Service No.	1.015	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Real Estate							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$0	\$0	\$2,066	\$1,033	\$0	\$3,099
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$2,066	\$1,033	\$0	\$3,099

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$2,066	\$1,033	\$0	\$3,099
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$2,066	\$1,033	\$0	\$3,099

Reserve Schedule

Reserve Fund: 1.015 Real Estate
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Reserve Cash Flow

Fund: 1022 Fund Center: 101418

ERF Group: PRPSRV.ERF

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	23,057	23,090	24,090	25,090	24,024	23,991
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	(967)	-	-	(2,066)	(1,033)	-
Transfer from Operating Budget	1,000	1,000	1,000	1,000	1,000	1,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	23,090	24,090	25,090	24,024	23,991	24,991

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2022 BUDGET

First Nations Relations

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.027 First Nations Relations

Committee: First Nations Relations

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

Change in Budget 2021 to 2022
Service: 1.027 First Nations Relations

Total Expenditure

Comments

2021 Budget

686,083

Change in Salaries:

Base salary change	1,763	Inclusive of estimated collective agreement changes
Step increase/paygrade change	(15,608)	Net savings due to staffing changes
1.0 FTE Archeologist	114,600	2022 IBC 3a-3: Protection and Conservation Heritage Sites
Total Change in Salaries	100,755	

Other Changes:

Contract for Services	93,000	2022 IBC 3a-5: Reconciliation Action Plan (\$45k) and carry-forward (\$48k) for 2020/2021 archeology initiatives
	(115,840)	Completion of prior-year initiatives in 2021
Office and Equipment Costs	11,000	Costs associated with new on-going FTE
Standard Overhead Allocation	4,717	Increase in 2021 operating costs
Transfer to equipment replacement reserve	2,000	Resumed annual contributions to equipment replacement fund
Human Resources Allocation	1,709	Increase in 2021 salary budget; corporate safety resourcing
Other	2,700	
Total Other Changes	(714)	

2022 Budget

786,124

% expense increase from 2021:	14.6%	
% Requisition increase from 2021 (if applicable):	120.1%	Requisition funding is (88)% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$73,750 due mainly to hiring and Covid-19 challenges. Surplus funds are generally transferred to the corporate operating reserve, however it is proposed a portion of the 2021 surplus (\$55,000) be used to fund one-time costs associated with the 2022 Reconciliation Action Plan IBC initiative (3a-5).

1.027 - First Nations Relations	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Salaries and Wages	357,700	307,700	343,855	114,600	-	458,455	468,325	478,405	488,709	499,232
Allocations	38,493	38,493	44,919	-	-	44,919	45,817	46,734	47,669	48,622
Meetings, Programs & Special Events	41,580	40,580	42,410	-	-	42,410	43,260	44,130	45,010	45,910
Contract for Services	225,490	177,490	109,650	-	93,000	202,650	111,840	114,080	116,360	118,690
Legal Expenses	1,560	1,000	1,590	-	-	1,590	1,620	1,650	1,680	1,710
Other Operating Expenses	21,260	16,960	21,600	4,700	7,800	34,100	26,840	27,382	27,945	28,520
TOTAL OPERATING COSTS	686,083	582,223	564,024	119,300	100,800	784,124	697,702	712,381	727,373	742,684
*Percentage Increase over prior year			-17.8%			14.3%	-11.0%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	-	-	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL COSTS	686,083	582,223	566,024	119,300	100,800	786,124	699,702	714,381	729,373	744,684
*Percentage Increase over prior year Total Costs			-17.50%			14.6%	-11.0%	2.1%	2.1%	2.1%
Internal Recoveries	(244,140)	(244,140)	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	441,943	338,083	566,024	119,300	100,800	786,124	699,702	714,381	729,373	744,684
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(127,000)	(24,000)	-	-	(93,000)	(93,000)	(10,000)	-	-	-
Other Income	-	(17,890)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(127,000)	(41,890)	-	-	(93,000)	(93,000)	(10,000)	-	-	-
NET COSTS	314,943	296,193	566,024	119,300	7,800	693,124	689,702	714,381	729,373	744,684
*Percentage Increase over prior year Net Costs			79.7%			120.1%	-0.5%	3.6%	2.1%	2.1%
AUTHORIZED POSITIONS:										
Salaried	3.0	3.0	3.0	1.0	-	4.0	4.0	4.0	4.0	4.0

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

Service No.	1.027	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	First Nations Relations							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,033	\$3,631	\$1,565	\$0	\$1,033	\$7,262	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$1,033	\$3,631	\$1,565	\$0	\$1,033	\$7,262		
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,033	\$3,631	\$1,565	\$0	\$1,033	\$7,262	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$1,033	\$3,631	\$1,565	\$0	\$1,033	\$7,262		
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Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS
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Reserve Cash Flow

Fund: 1022 Fund Center: 102157

ERF Group: INTGOV.ERF

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	4,325	4,325	5,292	3,661	4,096	6,096
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	-	(1,033)	(3,631)	(1,565)	-	(1,033)
Transfer from Operating Budget	-	2,000	2,000	2,000	2,000	2,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	4,325	5,292	3,661	4,096	6,096	7,063

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Victoria Family Court Committee

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.126 Vic Family Court & Youth Justice Committee

Committee: Planning and Protective Services

DEFINITION:

To fund the operation of the Victoria Family Court Committee & Juvenile Justice Issues as appointed under the Provincial Court Act. (Division VI, Supplementary Letters Patent issued March 16, 1967, amended September 10, 1987).

SERVICE DESCRIPTION:

This service provides funding for the operating of the Victoria Family Court and Youth Justice Committee. The committee has been given authority are under the federal Youth Criminal Justice Act. A family court committee is a requirement of the Provincial Court Act, which states that a municipality operating a family court must have a committee

- to monitor the proceedings of the court and address issues pertaining to resources and legislation concerning families and youth and advocate changes.
- to provide funding for Board-approved committees whose purpose is related to juvenile justice issues. Currently the only Board-approved committee is the Capital Region Action Team (CRAT), which deals with teenagers involved in the sex trade.
- to promote and examine extra-legal options in justice.
- to liaise with governmental and non-governmental bodies around youth justice.

PARTICIPATION:

On the basis of the net taxable value of land and improvements as fixed for taxation in the immediately preceding year for Hospital District purposes as to one half of such cost, and the other one half shall be apportioned on the basis of population based on the last census established by Census Canada prior to year of apportionment.

MAXIMUM LEVY:

\$15,000 (Bylaw No. 3048)

MAXIMUM CAPITAL DEBT:

Nil

METHOD OF AUTHORIZATION:

Supplementary Letters Patent - March 16, 1967; amended September 10, 1987.

FUNDING:

Service: 1.126 Vic Family Court & Youth Justice Committee

Committee: Planning and Protective Services

Member Municipality	ASSESSMENTS			
	2020 Previous Yr (50%) Converted	Previous Year Actual	2016 (50%) Census Populations	
City of Colwood	481,566,458	4,376,278,815	16,859	4.01%
City of Victoria	4,016,398,746	30,082,961,727	85,792	25.96%
District of Central Saanich	657,985,149	5,446,784,895	16,814	4.63%
District of Highlands	83,558,649	769,857,750	2,225	0.60%
District of Langford	1,338,030,651	10,919,092,082	35,342	9.57%
District of Metchosin	140,177,990	1,368,320,842	4,708	1.14%
District of North Saanich	615,251,368	5,493,557,267	11,249	3.72%
District of Saanich	3,906,061,746	35,161,271,712	114,148	29.45%
District of Sooke	353,006,866	3,230,727,435	13,001	3.03%
District of Oak Bay	931,252,281	9,000,862,259	18,094	5.77%
Town of Sidney	543,992,242	4,544,259,546	11,672	3.52%
Town of View Royal	362,104,799	3,130,354,407	10,408	2.71%
Township of Esquimalt	456,083,497	4,050,747,456	17,655	4.03%
Subtotal	13,885,470,442	117,575,076,193	357,967	98.15%
Electoral Area				
Juan de Fuca EA	244,178,800	2,059,785,495	4,860	1.53%
Subtotal	244,178,800	2,059,785,495	4,860	1.53%
First Nations Taxation				
Songhees	19,001,544	158,461,000	1,842	0.32%
Subtotal	19,001,544	158,461,000	1,842	0.32%
TOTAL	14,148,650,786	119,793,322,688	364,669	100.00%

1.126 Vic Family Court & Youth Justice Committee			BUDGET REQUEST				FUTURE PROJECTIONS			
	2021 BOARD BUDGET	2021 ESTIMATED ACTUAL	2022 CORE BUDGET	2022 ONGOING	2022 ONE-TIME	2022 TOTAL	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	268	268	318	-	-	318	324	331	338	344
Third Party Payments	15,636	15,636	15,555	-	-	15,555	15,549	15,542	15,535	15,529
TOTAL OPERATING COSTS	15,904	15,904	15,873	-	-	15,873	15,873	15,873	15,873	15,873
*Percentage Increase		0.0%	-0.19%			-0.19%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(31)	(31)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(873)	(873)	(873)	-	-	(873)	(873)	(873)	(873)	(873)
TOTAL REVENUE	(904)	(904)	(873)	-	-	(873)	(873)	(873)	(873)	(873)
REQUISITION	(15,000)	(15,000)	(15,000)	-	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
*Percentage Increase		0.0%	0.00%			0.00%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Greater Victoria Police Victims Services

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.128 Greater Victoria Police Victims Services

Committee: Planning and Protective Services

DEFINITION:

To make Grants-In-Aid to the Greater Victoria Police Victims Services on behalf of participating members.
Extended service Bylaw No. 1998 (May 27, 1992).

SERVICE DESCRIPTION:

Greater Victoria Police Victims Services is contracted by the provincial gov't (Solicitor General who provide partial funding of \$170,000) to provide the following services under the Victims of Crime Act to those impacted by crime or trauma : Emotional support/Service referral including at scene triage and referral to Sexual Assault, Spousal Assault, Child Abuse and Men's Trauma centres; Public Education on victim's rights and support services, justice system and court orientation; Court Support for Crown Counsel in Victoria and West Shore including orientation and ongoing support through judicial process for victims, witnesses, friends and family; Safety planning assistance for ongoing safety following criminal victimization; Emotional support for next-of-kin sudden death notification (police accompaniment); Convicted Criminal updates to victims regarding court dates, sentencing, parole hearings and decisions and release dates/ conditions; Victim Impact Statement guidance on content of statement; Victims of Crime Assistance applications for lost income from criminal victimization.

PARTICIPATION:

All municipalities except the District of North Saanich and the District of Sooke and a portion of the electoral Area of Juan de Fuca (former small Langford Electoral Area).

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

FUNDING:

Service: 1.128 Greater Victoria Police Victims Services

Committee: Planning and Protective Services

Member Municipality	ASSESSMENTS			ASSESSMENTS		
	2020 Converted		2020 Actual	2021 Converted		2021 Actual
City of Colwood	481,566,458	3.71%	4,376,278,815	522,210,174	3.89%	4,768,669,615
City of Victoria	4,016,398,746	30.91%	30,082,961,727	4,028,366,938	29.98%	30,648,677,888
District of Central Saanich	657,985,149	5.06%	5,446,784,895	682,091,870	5.08%	5,678,630,043
Township of Esquimalt	456,083,497	3.51%	4,050,747,456	494,698,049	3.68%	4,348,601,306
District of Langford	1,338,030,651	10.30%	10,919,092,082	1,439,488,822	10.71%	11,871,422,812
District of Saanich	3,906,061,746	30.06%	35,161,271,712	4,032,489,613	30.01%	36,475,617,059
District of Oak Bay	931,252,281	7.17%	9,000,862,259	976,933,117	7.27%	9,480,747,659
District of Metchosin	140,177,990	1.08%	1,368,320,842	152,964,252	1.14%	1,496,710,894
Town of Sidney	543,992,242	4.19%	4,544,259,546	551,412,679	4.10%	4,630,400,405
Town of View Royal	362,104,799	2.79%	3,130,354,407	364,952,707	2.72%	3,193,922,057
District of Highland	83,558,649	0.64%	769,857,750	93,126,687	0.69%	827,588,306
Subtotal	12,917,212,208	99.40%	108,850,791,491	13,338,734,908	99.28%	113,420,988,044
Electoral Area						
JDF - Langford - R(761) ESA # 36	1,012,424	0.01%	3,353,200	1,040,587	0.01%	3,445,300
JDF - Langford - R(762) ESA # 36	11,783,108	0.09%	116,213,625	14,752,301	0.11%	145,027,022
JDF - Langford - R(763) ESA # 36	20,304,980	0.16%	202,117,600	20,701,375	0.15%	206,328,500
Subtotal	33,100,512	0.25%	321,684,425	36,494,263	0.27%	354,800,822
<u>First Nations Taxation</u>						
Songhees	19,001,544	0.15%	158,461,000	29,701,753	0.22%	260,577,100
Tsawout	26,083,283	0.20%	221,937,200	30,014,150	0.22%	258,759,300
Subtotal	45,084,827	0.35%	380,398,200	59,715,903	0.44%	519,336,400
TOTAL	12,995,397,547	100.00%	109,552,874,116	13,434,945,074	100.00%	114,295,125,266

1.128 Greater Victoria Police Victims Services			BUDGET REQUEST				FUTURE PROJECTIONS			
	2021 BOARD BUDGET	2021 ESTIMATED ACTUAL	2022 CORE BUDGET	2022 ONGOING	2022 ONE-TIME	2022 TOTAL	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	5,401	5,401	5,850	-	-	5,850	5,967	6,086	6,208	6,332
Third Party Payments	286,800	286,800	292,500	-	-	292,500	298,350	304,317	310,403	316,611
Interest Charge	285	1,000	750	-	-	750	750	750	750	750
TOTAL OPERATING COSTS	292,486	293,201	299,100	-	-	299,100	305,067	311,153	317,361	323,693
*Percentage Increase		0.2%	2.26%			2.26%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	(715)	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	76	76	715	-	-	715	-	-	-	-
Grants in Lieu	(14,622)	(14,622)	(14,622)	-	-	(14,622)	(14,622)	(14,622)	(14,622)	(14,622)
Interest Income	(110)	(110)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(14,656)	(15,371)	(13,907)	-	-	(13,907)	(14,622)	(14,622)	(14,622)	(14,622)
REQUISITION	(277,830)	(277,830)	(285,193)	-	-	(285,193)	(290,445)	(296,531)	(302,739)	(309,071)
*Percentage Increase		0.0%	2.65%			2.65%	1.8%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

2022 BUDGET

FINANCE & TECHNOLOGY

COMMITTEE OF THE WHOLE

OCTOBER 2021

COMMITTEE OF THE WHOLE

October 27, 2021

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CAPITAL REGIONAL DISTRICT

2022 BUDGET

Finance

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.017 Finance

Committee: Governance & Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2021 to 2022

Service: 1.017 Finance

Total Expenditure
Comments
2021 Budget - Financial Services
6,198,003
Change in Salaries:

Base salary change	24,025	Inclusive of estimated collective agreement changes and decrease in pay period
Reposition of 1.0 FTE Information Technician 5	114,430	Reposition of Grants Coordinator position from Asset Management
Step increase/paygrade change	27,794	
Annualization of 2021 positions	114,074	Annualization of 2021 Support IBC Financial Services
0.5 FTE Financial Analyst	44,532	2022 IBC: 15b-2.2 Grant Support
1.0 FTE Financial Analyst	62,793	2022 IBC: 15f-1.17 Corporate Accounting Standard Compliance (7 months)
1.0 FTE Financial Analyst	60,956	2022 IBC Support: 15f-1.3 ERDMS (9 months)
1.0 FTE Financial Analyst	53,822	2022 IBC Support: 6g-1 Regional Parks Service (6 months)
1.0 FTE Financial Analyst	45,976	2022 IBC Support: 15c-1.4 HRIS (0.5 FTE) and 1a-2 Housing Planning & CRHC Operations (0.5 FTE) (7 months)
0.55 FTE Financial Analyst	22,988	2022 IBC Support: multiple initiatives (7 months)
Other adjustments	(6,940)	
Total Change in Salaries	564,450	

Other Changes:

Office & Equipment Costs	41,875	Costs associated with new on-going and term FTEs
Building Occupancy	41,073	
Transfer to Equipment Replacement Fund	20,000	
Contract for Services	(50,000)	2021 included a one-time cost for project initiatives
Transfer to General Capital Fund	(125,000)	Financial Services transfer to capital fund/SAP S4 Hana in 2021
Other	4,480	
Total Other Changes	(67,572)	

2022 Budget: Financial Services Subtotal
6,694,881
2021 Budget - Asset Management
324,811
Change in Salaries:

Step increase/paygrade change	13,464	
Reposition of 1.0 FTE Information Technician 5	(114,430)	Reposition of Grants Coordinator position under Financial Services cost center
2.0 FTE Financial Analyst	229,199	2022 IBC: 15b-2.1 Asset Management
Total Change in Salaries	128,234	

Other Changes:

Contract for Services	60,000	2020 IBC: 5b-2 Asset Management/CAMS Life-Cycle Costing initiative
Office & Equipment Costs	11,000	Costs associated with new on-going FTEs
Other	240	
Total Other Changes	71,240	

2022 Budget: Asset Management Subtotal
524,285
2022 Budget Grand Total
7,219,166

% expense increase from 2021:

10.7%

% Requisition increase from 2021 (if applicable):

20.7%

Requisition funding is 42% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

There is a estimated one-time favourable variance of \$12,404 (0.2%) primarily due to temporary staff vacancies, and offset by one-time capital fund transfer towards SAP S4 Hana capital costs.

1.017 - FINANCE	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS:</u>										
Salaries and Wages	5,292,921	4,928,592	5,465,339	520,266	-	5,985,605	6,358,959	6,375,228	6,512,333	6,652,377
Allocations	247,653	260,653	289,116	-	-	289,116	288,888	294,311	299,853	305,518
Auditing Expense	61,020	75,000	75,000	-	-	75,000	76,500	78,030	79,590	81,180
Contract for Services	170,180	115,000	179,180	-	-	179,180	180,660	199,170	217,710	80,280
Consulting	-	-	-	-	-	-	-	-	-	-
Postage & Freight	234,670	233,060	239,360	-	-	239,360	244,150	249,030	254,010	259,090
Supplies	118,880	113,595	121,260	14,100	14,100	149,460	142,140	142,670	145,530	148,440
Other Operating Expenses	257,490	169,395	241,770	19,035	5,640	266,445	266,190	271,680	277,280	282,980
TOTAL OPERATING COSTS	6,382,814	5,895,295	6,611,025	553,401	19,740	7,184,166	7,557,487	7,610,119	7,786,306	7,809,865
*Percentage Increase over prior year			3.6%			12.6%	5.2%	0.7%	2.3%	0.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	15,000	15,000	35,000	-	-	35,000	40,000	40,000	40,000	40,000
Transfer to General Capital Fund	125,000	500,000	-	-	-	-	100,000	100,000	100,000	100,000
TOTAL CAPITAL / RESERVES	140,000	515,000	35,000	-	-	35,000	140,000	140,000	140,000	140,000
TOTAL COSTS	6,522,814	6,410,295	6,646,025	553,401	19,740	7,219,166	7,697,487	7,750,119	7,926,306	7,949,865
<u>REVENUE</u>			1.9%			10.7%	6.6%	0.7%	2.3%	0.3%
US Bank Rebate	(57,000)	(56,866)	(58,140)	-	-	(58,140)	(59,300)	(60,490)	(61,700)	(62,930)
Provincial Grants	(60,000)	(60,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Sales of Services	(214,000)	(214,000)	(218,280)	-	-	(218,280)	(222,650)	(227,110)	(231,650)	(236,280)
Other	(84,540)	(84,559)	(85,023)	-	-	(85,023)	(84,958)	(86,783)	(88,644)	(90,542)
Allocation Recoveries	(100,000)	(100,000)	(102,000)	-	-	(102,000)	(104,040)	(106,120)	(108,240)	(110,400)
Transfer from Reserve	(140,000)	(40,000)	-	-	-	-	(124,650)	(127,330)	-	-
TOTAL REVENUES	(655,540)	(555,425)	(523,443)	-	-	(523,443)	(655,598)	(667,833)	(550,234)	(560,152)
NET COSTS	5,867,274	5,854,870	6,122,582	553,401	19,740	6,695,723	7,041,889	7,082,286	7,376,072	7,389,713
*Percentage increase over prior year Net Costs			4.4%			14.1%	5.2%	0.6%	4.1%	0.2%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	42.7	42.7	42.7	7.05	-	49.75	49.95	49.95	49.95	49.95
Term	-	-	-	-	-	-	1.00	1.00	-	-

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

Service No.	1.017 Finance	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
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EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$100,000	\$315,557	\$237,421	\$155,949	\$22,386	\$15,557	\$746,870
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$100,000	\$315,557	\$237,421	\$155,949	\$22,386	\$15,557	\$746,870

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$100,000	\$300,000	\$200,000	\$100,000	\$0	\$0	\$600,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$15,557	\$37,421	\$55,949	\$22,386	\$15,557	\$146,870
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$100,000	\$315,557	\$237,421	\$155,949	\$22,386	\$15,557	\$746,870

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number
Project number format is "yy-##"
"yy" is the last two digits of the year the project is planned to start.
"##" is a numerical value. For example, 22-01 is a project planned to start in 2022.

For projects in previous capital plans, use the same project numbers previously assigned.

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

Carryforward from 2021
Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.

Project Drivers
Maintain Level of Service = Project maintains existing or improved level of service.
Advance Board or Corporate Priority = Project is a Board or Corporate priority.
Emergency = Project is required for health or safety reasons.
Cost Benefit = Economic benefit to the organization.
Other = Project is not driven by one of the other options provided.

Capital Expenditure Type
Study - Expenditure for feasibility and business case report.
New - Expenditure for new asset only
Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service
Replacement - Expenditure replaces an existing asset

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

Funding Source Codes
Debt = Debenture Debt (new debt only)
ERF = Equipment Replacement Fund
Grant = Grants (Federal, Provincial)
Cap = Capital Funds on Hand
Other = Donations / Third Party Funding
Res = Reserve Fund
STLoan = Short Term Loans
WU = Water Utility
If there is more than one funding source, use additional rows for the project.

Long-term Planning
Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.
Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.
Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type.
Condition Assessment = Assessment that identifies asset replacements based on asset condition.

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

Cost Estimate Class
Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.
Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.
Class C (±25-40%) = Estimate based on limited site information; used for program planning.
Class D (±50%) = Estimate based on little/no site information; used for long-term planning.

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

Service #:

1.017

Service Name:

Finance

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
22-01	Replacement	Computer	Computer and Office Equipment Replacement	\$15,557	E	ERF	\$0	\$15,557	\$0	\$0	\$0	\$0	\$15,557
23-01	Replacement	Computer	Computer and Office Equipment Replacement	\$37,421	E	ERF	\$0	\$0	\$37,421	\$0	\$0	\$0	\$37,421
24-01	Replacement	Computer	Computer and Office Equipment Replacement	\$55,949	E	ERF	\$0	\$0	\$0	\$55,949	\$0	\$0	\$55,949
25-01	Replacement	Computer	Computer and Office Equipment Replacement	\$22,386	E	ERF	\$0	\$0	\$0	\$0	\$22,386	\$0	\$22,386
26-01	Replacement	Computer	Computer and Office Equipment Replacement	\$15,557	E	ERF	\$0	\$0	\$0	\$0	\$0	\$15,557	\$15,557
21-01	New	Enterprise Asset Management	SAP Software & Hardware costs for IBC 15b-2 "Asset Management and Risk Analysis"	\$625,000	E	Cap	\$100,000	\$300,000	\$200,000	\$100,000	\$0	\$0	\$600,000
													\$0
													\$0
													\$0
													\$0
													\$0
			GRAND TOTAL	\$771,870			\$100,000	\$315,557	\$237,421	\$155,949	\$22,386	\$15,557	\$746,870

Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420

ERF Group: FIN.ERF

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	156,390	73,410	92,853	95,432	79,483	97,097
Actual Purchases	-	-	-	-		
Planned Purchases (Based on Capital Plan)	(99,075)	(15,557)	(37,421)	(55,949)	(22,386)	(15,557)
Transfer from Operating Budget	15,000	35,000	40,000	40,000	40,000	40,000
Interest Income	1,095	-	-	-	-	-
Ending Balance \$	73,410	92,853	95,432	79,483	97,097	121,540

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2022 Budget

Regional Grants in Aid

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.112 Regional Grant in Aid

Committee: Governance & Finance Committee

DEFINITION:

To make grants-in-aid to any organization deemed to be contributing to the general interest of the Capital Region.
(Letters Patent - March 24, 1977; April 17, 1985).

SERVICE DESCRIPTION:

Provide Grants to support organizations that are outside the existing services of the Regional District.

PARTICIPATION:

All member municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

1.112 - Regional Grants in Aid	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS</u>										
Grants in Aid	1,457,513	-	1,475,513	-	-	1,475,513	-	-	-	-
TOTAL OPERATING COSTS	1,457,513	-	1,475,513	-	-	1,475,513	-	-	-	-
*Percentage Increase over prior year						1.2%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Balance c/fwd from 2021 to 2022	-	1,455,513	(1,455,513)	-	-	-	-	-	-	-
Balance c/fwd from 2020 to 2021	(1,435,513)	(1,435,513)	-	-	-	(1,455,513)	-	-	-	-
Interest Income	(22,000)	(20,000)	(20,000)	-	-	(20,000)	-	-	-	-
TOTAL REVENUE	(1,457,513)	-	(1,475,513)	-	-	(1,475,513)	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Information Technology

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.022 Information Technology

Committee: Governance & Finance

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2021 to 2022
Service: 1.022 Information Technology

Total Expenditure

Comments

2021 Budget

7,199,314

Change in Salaries:

Base salary change	21,925	Inclusive of estimated collective agreement changes and decrease in budgeted pay period
Step increase/paygrade change	31,295	Inclusive of annualization and reclassification of 2021 IBC positions
Annualization of 2021 positions	434,782	Annualization of various 2021 IBCs
1.0 FTE IT Analyst	113,933	2022 IBC: 15f-1.17 Corp. Accounting Std Compliance (9 months)
1.0 FTE Technical Specialist	113,933	2022 IBC: 15b-2.1 Asset Management (9 months)
1.0 FTE Successfactors Support	151,911	2022 IBC: 15c-1.4 HRIS
1.0 FTE Business Systems Analyst	109,525	2022 IBC: 15f-1.3 EDRMS (9 months)
1.0 FTE IT Analyst	75,956	2022 IBC: 6g-1 Regional Parks Service (6 months)
1.03 FTE System Officer	139,096	2022 IBC Support: multiple initiatives (9 months)
2.0 FTE IT Analyst	227,867	2022 IBC Support: multiple initiatives (9 months)
Other adjustments	4,060	
Total Change in Salaries	1,424,283	

Other Changes:

Software Licenses & Computer Mtce	640,985	2022 IBC initiatives; primarily 15f-1.3 ERDMS, 15c-1.4 HRIS, 15f-1.14 Comms
Contract for Services	45,000	2022 IBC initiatives: 15c-1.4 HRIS, 15f-1.3 ERDMS
Technology	154,500	2022 IBC: multiple initiatives (primarily 15f-1.3 ERDMS)
Office and Equipment Costs	60,025	Costs associated with new on-going and term FTEs
Building Occupancy	73,009	
Human Resources Allocation	34,287	Increase in 2021 salary budget; corporate safety resourcing
Operating Supplies	10,530	Increase due to departmental growth in support of multiple 2022 IBC initiatives
Contribution Recovery	100,000	One-time contribution recovery in 2021
Other	3,145	
Total Other Changes	1,121,481	

2022 Budget

9,745,078

% expense increase from 2021:	35.4%
% Requisition increase from 2021 (if applicable):	47.9%

Requisition funding is 24% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$20,370 (0.3%) primarily due to temporary staff vacancies, and offset by one-time capital fund transfer towards S4 Hana capital costs.

1.022 INFORMATION TECHNOLOGY
OPERATING COSTS:

Salaries and Wages
Allocations
Consulting
Contract for Services
Software Licenses & Computer Mtce
Other Operating Expenses

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to General Capital Fund
Transfer to Equipment Replacement Fund
TOTAL CAPITAL / RESERVES

TOTAL COSTS

*Percentage increase over prior year Total Costs

Funding from Internal Reserves

TOTAL COSTS LESS INTERNAL RECOVERIES

Service Fees

TOTAL REVENUES
NET COSTS

*Percentage increase over prior year Net Costs

AUTHORIZED POSITIONS:

Salaried
Term

	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
Salaries and Wages	4,588,995	3,802,836	5,081,057	932,221	-	6,013,278	7,087,036	7,239,425	6,853,142	7,000,450
Allocations	231,729	231,729	339,040	-	-	339,040	341,711	348,084	354,593	361,240
Consulting	44,940	80,600	45,470	-	-	45,470	46,380	47,300	48,240	49,210
Contract for Services	510,870	634,350	527,180	-	45,000	572,180	687,720	701,470	565,500	576,820
Software Licenses & Computer Mtce	1,051,070	1,075,270	1,089,180	593,185	47,800	1,730,165	1,830,670	1,844,280	1,881,170	1,918,800
Other Operating Expenses	336,430	398,880	378,690	61,369	149,156	589,215	537,295	484,006	482,000	491,960
TOTAL OPERATING COSTS	6,764,034	6,223,665	7,460,617	1,586,775	241,956	9,289,348	10,530,812	10,664,565	10,184,645	10,398,480
*Percentage Increase over prior year			10.3%			37.3%	13.4%	1.3%	-4.5%	2.1%
Transfer to General Capital Fund	335,140	860,140	343,840	-	-	343,840	1,452,720	2,161,770	1,471,010	481,010
Transfer to Equipment Replacement Fund	100,140	100,140	107,890	4,000	-	111,890	114,130	116,410	118,750	121,120
TOTAL CAPITAL / RESERVES	435,280	960,280	451,730	4,000	-	455,730	1,566,850	2,278,180	1,589,760	602,130
TOTAL COSTS	7,199,314	7,183,945	7,912,347	1,590,775	241,956	9,745,078	12,097,662	12,942,745	11,774,405	11,000,610
*Percentage increase over prior year Total Costs			9.9%			35.4%	24.1%	7.0%	-9.0%	-6.6%
Funding from Internal Reserves	-	-	-	(236,100)	(195,600)	(431,700)	(760,876)	(684,572)	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	7,199,314	7,183,945	7,912,347	1,354,675	46,356	9,313,378	11,336,786	12,258,173	11,774,405	11,000,610
Service Fees	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
TOTAL REVENUES	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET COSTS	7,159,314	7,138,945	7,872,347	1,354,675	46,356	9,273,378	11,296,786	12,218,173	11,734,405	10,960,610
*Percentage increase over prior year Net Costs			10.0%			29.5%	21.8%	8.2%	-4.0%	-6.6%
Salaried	39.0	39.0	39.0	9.3	-	48.3	49.3	49.3	49.3	49.3
Term	-	-	-	-	-	-	3.0	3.0	-	-

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

Service No.	1.022	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Information Technology							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$375,000	\$689,446	\$1,654,136	\$1,992,084	\$1,300,272	\$47,746	\$5,683,684
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$80,000	\$0	\$0	\$0	\$0	\$80,000
		\$375,000	\$769,446	\$1,654,136	\$1,992,084	\$1,300,272	\$47,746	\$5,763,684

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$375,000	\$664,000	\$1,640,000	\$1,945,000	\$1,270,000	\$0	\$5,519,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$105,446	\$14,136	\$47,084	\$30,272	\$47,746	\$244,684
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$375,000	\$769,446	\$1,654,136	\$1,992,084	\$1,300,272	\$47,746	\$5,763,684

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

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

Service #:	1.022
Service Name:	Information Technology

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
21-01	Replacement	Data Centre Replacements	Corporate Firewall	\$68,000	E	CAP	\$0	\$0	\$0	\$100,000	\$0	\$0	\$100,000
19-04	Replacement	Data Centre Replacements	Additional Storage	\$455,000	E	CAP	\$0	\$40,000	\$20,000	\$300,000	\$25,000	\$0	\$385,000
18-06	Replacement	Data Centre Replacements	Replace Backup	\$100,000	E	CAP	\$0	\$0	\$50,000	\$0	\$75,000	\$0	\$125,000
18-07	Replacement	Data Centre Replacements	Server Replacements	\$285,000	E	CAP	\$0	\$125,000	\$75,000	\$50,000	\$50,000	\$0	\$300,000
19-05	Replacement	Data Centre Replacements	Router & Switch Network Data Centre	\$114,000	E	CAP	\$0	\$54,000	\$20,000	\$20,000	\$15,000	\$0	\$109,000
19-06	Replacement	Data Centre Replacements	Wi-Fi Network System	\$150,000	E	CAP	\$0	\$50,000	\$0	\$50,000	\$0	\$0	\$100,000
22-01	Replacement	Data Centre Replacements	SPAM Email Appliance	\$40,000	E	CAP	\$0	\$40,000	\$0	\$0	\$30,000	\$0	\$70,000
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts	\$345,000	E	CAP	\$0	\$150,000	\$40,000	\$40,000	\$25,000	\$0	\$255,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer	\$60,000	E	CAP	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
20-04	Replacement	Data Centre Replacements	Network Data/Voice Switches (Fisgard)	\$305,000	E	CAP	\$0	\$50,000	\$65,000	\$35,000	\$20,000	\$0	\$170,000
20-05	Replacement	Data Centre Replacements	uninterruptible power supply	\$82,000	E	CAP	\$0	\$30,000	\$0	\$50,000	\$0	\$0	\$80,000
20-06	Replacement	Data Centre Replacements	Fisgard Phone System	\$40,000	E	CAP	\$0	\$10,000	\$20,000	\$0	\$20,000	\$0	\$50,000
20-07	Replacement	Meeting Room Equipment Replacement	Replacement of A/V technology components	\$81,250	E	ERF	\$0	\$12,350	\$4,650	\$19,600	\$25,000	\$34,650	\$96,250
17-01	Replacement	SAP	Business Warehouse	\$75,000	E	CAP	\$0	\$25,000	\$25,000	\$0	\$25,000	\$0	\$75,000
18-01	Replacement	SAP	SAP Migration from ECC to S4	\$3,560,000	E	CAP	\$375,000	\$0	\$1,325,000	\$1,250,000	\$985,000	\$0	\$3,560,000
18-04	Replacement	SAP	S4 HANA Business Suite	\$90,000	E	CAP	\$0	\$90,000	\$0	\$0	\$0	\$0	\$90,000
22-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$13,096	E	ERF	\$0	\$13,096	\$0	\$0	\$0	\$0	\$13,096
23-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$9,486	E	ERF	\$0	\$0	\$9,486	\$0	\$0	\$0	\$9,486
24-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$27,484	E	ERF	\$0	\$0	\$0	\$27,484	\$0	\$0	\$27,484

Reserve Schedule

Reserve Fund: 1.022 Information Technology

Reserve Cash Flow

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

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	149,485	249,625	268,419	373,063	461,989	575,467
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	-	(93,096)	(9,486)	(27,484)	(5,272)	(13,096)
Transfer from Operating Budget	100,140	111,890	114,130	116,410	118,750	121,120
Interest Income	-	-	-	-	-	-
Ending Balance \$	249,625	268,419	373,063	461,989	575,467	683,491

Assumptions/Background:

Planned purchases include computer equipment replacements for staff (2022-2026) and replacement of the department truck in 2022.

Reserve Schedule

Reserve Fund: 1.022 Fiskard Meeting Room ERF

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

Reserve Cash Flow

Fund: 1022 Fund Center: 102217

ERF Group: ITMTGROOM.ERF (ITG.ERF)

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	49,521	46,271	53,921	69,271	69,671	61,671
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(20,250)	(12,350)	(4,650)	(19,600)	(25,000)	(34,650)
Transfer from Operating Budget	17,000	20,000	20,000	20,000	17,000	17,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	46,271	53,921	69,271	69,671	61,671	44,021

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2022 BUDGET

GIS Information Systems

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.101 GIS Information Systems

Committee: Governance & Finance

DEFINITION:

Authorized by Letters Patent under the general administrative provisions of the Local Government Act.
Provides GIS Services to CRD departments, municipalities and Electoral Areas.

PARTICIPATION:

All CRD departments, municipalities and Electoral Areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries.

Change in Budget 2021 to 2022

Service: 1.101 GIS Information Systems

Total Expenditure**Comments****2021 Budget****559,343****Change in Salaries:**

Base salary change

3,445

Inclusive of estimated collective agreement changes

Step increase/paygrade change

-

Other (explain as necessary)

-

Total Change in Salaries

3,445

Other Changes:

Transfer to Operating Reserve

50,000

2022 IBC: 15f-1.18 Regional Orthophotography Data Acquisition Program

Human Resources Allocation

1,692

Increase in 2021 salary budget; corporate safety resourcing

Other

3,463

Total Other Changes

55,155

2022 Budget**617,943**

% expense increase from 2021:

10.5%

% Requisition increase from 2021 (if applicable):

85.3%

Requisition funding is 19% of service revenue

Overall 2021 Budget Performance

(expected variance to budget and surplus treatment)

Estimated one-time favourable variance of \$7,387. This surplus will be transferred to the 1.022 IT equipment replacement reserve.

1.101 GIS INFORMATION SYSTEMS	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS:</u>										
Salaries and Wages	375,324	391,300	378,810	-	-	378,810	386,964	395,302	403,818	412,515
Allocations	9,529	9,529	11,223	-	-	11,223	11,448	11,677	11,911	12,149
Data Processing Services	93,110	85,000	94,970	-	-	94,970	96,870	98,810	100,790	102,810
Supplies	44,020	45,660	44,900	-	-	44,900	45,800	46,710	47,640	48,580
Other Operating Expenses	14,330	10,980	14,550	-	-	14,550	14,850	15,160	15,470	15,790
TOTAL OPERATING COSTS	536,313	542,469	544,453	-	-	544,453	555,932	567,659	579,629	591,844
*Percentage Increase over prior year			1.5%			1.5%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	23,030	23,030	23,490	-	-	23,490	23,960	24,440	24,930	25,430
Transfer to Operating Reserve Fund	-	1,231	-	50,000	-	50,000	50,000	50,000	50,000	50,000
TOTAL CAPITAL / RESERVES	23,030	24,261	23,490	50,000	-	73,490	73,960	74,440	74,930	75,430
TOTAL COSTS	559,343	566,730	567,943	50,000	-	617,943	629,892	642,099	654,559	667,274
						10.5%	1.9%	1.9%	1.9%	1.9%
Internal Recoveries	(491,222)	(491,222)	(494,422)	-	-	(494,422)	(504,310)	(514,396)	(524,684)	(535,178)
TOTAL COSTS LESS INTERNAL RECOVERIES	68,121	75,508	73,521	50,000	-	123,521	125,582	127,703	129,875	132,096
<u>SOURCES OF FUNDING</u>										
PILT Revenue	(3,220)	(3,220)	(3,280)	-	-	(3,280)	(3,340)	(3,400)	(3,460)	(3,520)
TOTAL REVENUE	(3,220)	(3,220)	(3,280)	-	-	(3,280)	(3,340)	(3,400)	(3,460)	(3,520)
REQUISITION	(64,901)	(72,288)	(70,241)	(50,000)	-	(120,241)	(122,242)	(124,303)	(126,415)	(128,576)
*Percentage increase over prior year requisition			8.2%			85.3%	1.7%	1.7%	1.7%	1.7%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0	-	-	3.0	3.0	3.0	3.0	3.0

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Geo-Spatial Referencing

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.335 Geo-Spatial Referencing

Committee: Governance & Finance

DEFINITION:

To replace the network of permanent survey control monuments in the Capital Regional District with a reference system based on Differential Global Positioning System (DGPS) technology. The Province will no longer support the current permanent monument system. The CRD will assume responsibility for acquiring and operating the new system on behalf of its member municipalities. This information is required to effectively deal with development infrastructure issues as well as the ongoing infrastructure works.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

None stated.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Governance & Finance

FUNDING:

Requisition

AUTHORITY:

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023	2024	2025	2026
<u>OPERATING COSTS:</u>										
Allocations	32,823	32,823	24,145	-	-	24,145	24,627	25,120	25,622	26,135
Contract for Services	21,280	10,000	21,280	-	-	21,280	21,710	22,140	22,580	23,030
Consulting	14,270	5,000	14,270	-	-	14,270	14,560	14,850	15,150	15,450
Facilities Rental	14,650	9,000	14,940	-	-	14,940	15,240	15,540	15,850	16,170
Software Licenses & Fees	20,600	20,600	22,400	-	-	22,400	22,850	23,310	23,770	24,250
Other Operating Expenses	17,100	8,890	17,460	-	-	17,460	17,820	18,190	18,570	18,960
TOTAL OPERATING COSTS	120,723	86,313	114,495	-	-	114,495	116,807	119,150	121,542	123,995
*Percentage Increase over prior year			-5.2%			-5.2%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	58,876	58,876	60,050	-	-	60,050	61,250	62,480	63,730	65,000
TOTAL CAPITAL / RESERVES	58,876	58,876	60,050	-	-	60,050	61,250	62,480	63,730	65,000
TOTAL COSTS	179,599	145,189	174,545	-	-	174,545	178,057	181,630	185,272	188,995
<u>SOURCES OF FUNDING</u>						-2.8%	2.0%	2.0%	2.0%	2.0%
PILT Revenue	(8,248)	(8,248)	(8,410)	-	-	(8,410)	(8,570)	(8,740)	(8,910)	(9,080)
Sale of Services	(7,970)	(9,600)	(8,130)	-	-	(8,130)	(8,290)	(8,460)	(8,630)	(8,800)
Interest Income	(150)	(400)	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(16,368)	(18,248)	(16,690)	-	-	(16,690)	(17,010)	(17,350)	(17,690)	(18,030)
REQUISITION	(163,231)	(126,941)	(157,855)	-	-	(157,855)	(161,047)	(164,280)	(167,582)	(170,965)
*Percentage increase over prior year requisition			-3.3%			-3.3%	2.0%	2.0%	2.0%	2.0%
	-	-	-	-	-	-	-	-	-	-

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

Service No.	1.335	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Geo-Spatial Referencing							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$40,000	\$70,000	\$45,000	\$40,000	\$0	\$0	\$155,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$40,000	\$70,000	\$45,000	\$40,000	\$0	\$0	\$155,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$40,000	\$70,000	\$45,000	\$40,000	\$0	\$0	\$155,000
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$40,000	\$70,000	\$45,000	\$40,000	\$0	\$0	\$155,000

Reserve Schedule

Reserve Fund: 1.335 Geospatial

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Reserve Cash Flow

Fund: 1022 Fund Center: 101726

ERF Group: GEOSPA.ERF

	Estimated	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	153,572	212,448	202,498	218,748	241,228	304,958
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	-	(70,000)	(45,000)	(40,000)	-	-
Transfer from Operating Budget	58,876	60,050	61,250	62,480	63,730	65,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	212,448	202,498	218,748	241,228	304,958	369,958

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Royal Theatre

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.290 Royal Theatre

Committee: Administration

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

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

MAXIMUM CAPITAL DEBT:

NIL

COMMISSION:

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

FUNDING:

ROYAL THEATRE	BUDGET REQUEST						FUTURE PROJECTIONS			
	2021 BOARD BUDGET	2021 ESTIMATED ACTUAL	2022 CORE BUDGET	2022 ONGOING	2022 ONE-TIME	2022 TOTAL	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL
<u>OPERATING COSTS:</u>										
Third Party Payment	45,773	45,773	42,633	-	-	42,633	40,286	37,832	35,271	32,592
Insurance Costs	32,540	32,540	39,960	-	-	39,960	41,960	44,060	46,260	48,570
Internal Allocation	21,087	21,087	16,807	-	-	16,807	17,154	17,508	17,869	18,238
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
TOTAL OPERATING COSTS	100,000	100,000	100,000	-	-	100,000	100,000	100,000	100,000	100,000
*Percentage Increase		0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchase	100,000	100,000	102,000	-	-	102,000	101,000	105,000	105,000	105,000
Transfer to Capital Reserve Fund	380,000	380,000	378,000	-	-	378,000	379,000	375,000	375,000	375,000
TOTAL CAPITAL / RESERVES	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
Debt Charges	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL COSTS	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year		-								
Balance C/F from Prior to Current year			-	-	-	-				
Revenue - Other	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	(580,000)	(580,000)	(580,000)	-	-	(580,000)	(580,000)	(580,000)	(580,000)	(580,000)
*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 - 2022 to 2026

Service No.	1.290	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Royal Theatre							

EXPENDITURE

Buildings	B	\$610,000	\$1,755,000	\$730,000	\$750,000	\$1,793,000	\$0	\$5,028,000
Equipment	E	\$0	\$26,000	\$0	\$0	\$0	\$0	\$26,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$610,000	\$1,781,000	\$730,000	\$750,000	\$1,793,000	\$0	\$5,054,000

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$125,000	\$125,000	\$0	\$0	\$0	\$0	\$125,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$485,000	\$860,000	\$350,000	\$375,000	\$1,700,000	\$0	\$3,285,000
Reserve Fund	Res	\$0	\$796,000	\$380,000	\$375,000	\$93,000	\$0	\$1,644,000
		\$610,000	\$1,781,000	\$730,000	\$750,000	\$1,793,000	\$0	\$5,054,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously assigned.	Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".	Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization. Other = Project is not driven by one of the other options provided.
Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.	
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Funding Source Codes Debt = Debtenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.	
Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles			

Service #: 1.290
 Service Name: Royal Theatre

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	\$75,000	B	Cap	\$75,000	\$75,000	\$0	\$0	\$0	\$0	\$75,000
21-01	Replacement	HVAC Upgrade	Replace 1994 HVAC main unit in audience chamber.	\$500,000	B	Other	\$485,000	\$485,000	\$0	\$0	\$0	\$0	\$485,000
21-02	Replacement	Replace House Light System - Phase 2	Replace House Light System with upgraded LED technology	\$90,000	B	Cap	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
21-05	Replacement	Replace Extendable Scissor Lift	Replace existing scissor lift that is past end of life for safety & reliability	\$26,000	E	Res	→	\$26,000	\$0	\$0	\$0	\$0	\$26,000
21-06	Renewal	COVID-19 Safety Improvements	Prepare the theatre for opening with COVID-19 safety protocols in place	\$86,000	E	Grant	→	\$0	\$0	\$0	\$0	\$0	\$0
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.	\$2,293,000	B	Res	→	\$375,000	\$350,000	\$375,000	\$93,000	\$0	\$1,193,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other		\$375,000	\$350,000	\$375,000	\$0	\$0	\$1,100,000
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	Res	→	\$115,000	\$0	\$0	\$0	\$0	\$115,000
22-01	Replacement	Replace Theatre Doors Phase 2	Replace house doors in balcony and mezzanine with automated soundproof doors	\$230,000	B	Res		\$230,000	\$0	\$0	\$0	\$0	\$230,000
22-03	Defer	Emergency Repairs	Unforeseen Emergency Repairs	\$50,000	B	Res		\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-01	Study	Study and Plan repouring and refinishing of concrete main floor and replacement of seats and aisle lights	Study and Plan repouring and refinishing of concrete main floor and replacement of seats and aisle lights	\$30,000	B	Res		\$0	\$30,000	\$0	\$0	\$0	\$30,000
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	→	\$0	\$0	\$0	\$700,000	\$0	\$700,000
24-02	Replacement	Replace Orchestra Shell	Replace 40 year old orchestra shell	\$750,000	B	Other					\$750,000	\$0	\$750,000
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	\$250,000	B	Other		\$0	\$0	\$0	\$250,000	\$0	\$250,000
													\$0
													\$0
													\$0
GRAND TOTAL				\$5,195,000			\$610,000	\$1,781,000	\$730,000	\$750,000	\$1,793,000	\$0	\$5,054,000

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	21-01	Capital Project Title	HVAC Upgrade	Capital Project Description	Replace 1994 HVAC main unit in audience chamber.
Project Rationale	Replace main HVAC unit in the audience chamber for audience comfort. Current HVAC unit at end of useful life.				
Project Number	21-02	Capital Project Title	Replace House Light System - Phase 2	Capital Project Description	Replace House Light System with upgraded LED technology
Project Rationale	Phase 2 will improve illumination in the audience chamber with the installation of new lighting fixtures, in new positions in the ceiling created by architectural intervention. The improved illumination will assist in maintaining appropriate COVID-19 cleaning standards.				
Project Number	21-05	Capital Project Title	Replace Extendable Scissor Lift	Capital Project Description	Replace existing scissor lift that is past end of life for safety & reliability
Project Rationale	The current scissor lift has reached the end of its useful life as it is 25+ years.				
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	22-01	Capital Project Title	Replace Theatre Doors Phase 2	Capital Project Description	Replace house doors in balcony and mezzanine with automated soundproof doors
Project Rationale	Replace house and mezzanine doors with touchless automated soundproof doors.				

Service: 1.290 Royal Theatre					
<div>Project Number22-03Capital Project TitleEmergency RepairsCapital Project DescriptionUnforeseen Emergency Repairs</div> <div>Project RationaleCapital funds to accommodate any emergency repairs to the building.</div>					
<div>Project Number23-01Capital Project TitleStudy and Plan rebpouring and refinishing of concrete main floor and replacement of seats and aisle lightsCapital Project DescriptionStudy and Plan rebpouring and refinishing of concrete main floor and replacement of seats and aisle lights</div> <div>Project RationaleStudy to plan the repouring of the concrete main floor and replacement of seats and aisle lights.</div>					
<div>Project Number24-01Capital Project TitleRepour and refinish concrete main floor and replacement of seats and aisle lightsCapital Project DescriptionRepour and refinish concrete main floor and replacement of seats and aisle lights</div> <div>Project RationaleRepouring 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.</div>					
<div>Project Number24-02Capital Project TitleReplace Orchestra ShellCapital Project DescriptionReplace 40 year old orchestra shell</div> <div>Project RationaleReplace 40 year old inappropriate orchestra shell with custom designed shell for professional symphony orchestra to provide the best quality product for patrons and clients.</div>					
<div>Project Number25-01Capital Project TitleReplace Seats and Aisle Lights in balconyCapital Project DescriptionReplace 20 year old seats in balcony</div> <div>Project RationaleReplacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.</div>					

1.290 Royal Theatre
Asset and Reserve Summary
2022 - 2026 Financial Plan

Asset Profile

Royal Theatre

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

Capital Reserve Fund Schedule

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

Cost Centre: 101607 (PLO)

Capital Reserve Fund

Projected year end balance

	Est Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	1,042,317	826,317	415,317	414,317	414,317	696,317
Planned Capital Expenditure (Based on Capital Plan)	(611,000)	(796,000)	(380,000)	(375,000)	(93,000)	-
Transfer from Operating Budget	380,000	378,000	379,000	375,000	375,000	375,000
Interest Income**	15,000	7,000				
Total projected year end balance	826,317	415,317	414,317	414,317	696,317	1,071,317

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

1.290 Royal Theatre
Asset and Reserve Summary
2022 - 2026 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				
2021	2022	2023	2024	2025	2026
1,042,317	826,317	417,317	417,317	422,317	709,317
(611,000)	(796,000)	(380,000)	(375,000)	(93,000)	-
380,000	380,000	380,000	380,000	380,000	380,000
15,000	7,000				
826,317	417,317	417,317	422,317	709,317	1,089,317

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

CAPITAL REGIONAL DISTRICT

2022 BUDGET

McPherson Theatre

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.295 McPherson Theatre

Committee: Administration

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The City of Victoria is the only participant.

MAXIMUM LEVY:

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

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

MAXIMUM CAPITAL DEBT:

None

COMMISSION:

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

FUNDING:

McPHERSON THEATRE			BUDGET REQUEST				FUTURE PROJECTIONS			
	2021 BOARD BUDGET	2021 ESTIMATED ACTUAL	2022 CORE BUDGET	2022 ONGOING	2022 ONE-TIME	2022 TOTAL	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL
<u>OPERATING COSTS:</u>										
Third Party Payments	309,214	309,214	307,893	-	-	307,893	307,046	306,182	305,301	304,401
Internal Allocations	40,486	40,486	41,807	-	-	41,807	42,654	43,518	44,399	45,299
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	350,000	350,000	350,000	-	-	350,000	350,000	350,000	350,000	350,000
*Percentage Increase	0.00%	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	92,000	92,000	88,000	-	-	88,000	88,000	90,000	90,000	90,000
Transfer to Reserve Fund	342,851	342,851	346,851	-	-	346,851	346,851	344,851	344,851	344,851
TOTAL CAPITAL / RESERVES	434,851	434,851	434,851	-	-	434,851	434,851	434,851	434,851	434,851
TOTAL COSTS	784,851	784,851	784,851	-	-	784,851	784,851	784,851	784,851	784,851
<u>FUNDING SOURCES (REVENUE)</u>										
Grants In Lieu of Taxes	(34,851)	(34,851)	(34,851)	-	-	(34,851)	(34,851)	(34,851)	(34,851)	(34,851)
TOTAL REVENUE	(34,851)	(34,851)	(34,851)	-	-	(34,851)	(34,851)	(34,851)	(34,851)	(34,851)
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 - 2022 to 2026

Service No.	1.295	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	McPherson Theatre							

EXPENDITURE

Buildings	B	\$10,000	\$2,267,000	\$325,000	\$300,000	\$300,000	\$238,000	\$3,430,000
Equipment	E	\$0	\$26,000	\$0	\$0	\$0	\$0	\$26,000
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$10,000	\$2,293,000	\$325,000	\$300,000	\$300,000	\$238,000	\$3,456,000
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SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$2,283,000	\$325,000	\$300,000	\$300,000	\$238,000	\$3,446,000

\$10,000	\$2,293,000	\$325,000	\$300,000	\$300,000	\$238,000	\$3,456,000
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CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously assigned.	Capital Project Description Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".	Carryforward from 2021 Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization. Other = Project is not driven by one of the other options provided.
Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service. Replacement - Expenditure replaces an existing asset	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles	Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.	

Service #: 1.295

Service Name: McPherson Theatre

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
18-01	Replacement	Replace Lobby Windows	Replacing the current single pane leaking windows	\$350,000	B	Cap		\$0	\$0	\$0	\$0	\$0	\$0
20-05	Study	Railing Study	Study to assess the upgrades to interior railings necessary for health and safety	\$20,000	B	Cap	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-04	Replacement	Replace Extendable Scissor Lift	Replace current scissor lift that has reached the end of its useful life.	\$26,000	E	Res	→	\$26,000	\$0	\$0	\$0	\$0	\$26,000
21-09	Replacement	Replace and Add FOH Directional Signage	Replace and add directional signage to improve safety, access, audience flow and crowd management.	\$20,000	B	Res	→	\$20,000	\$0	\$0	\$0	\$0	\$20,000
21-10	Replacement	Balcony Rail Fabrication and Installation	Install interior railings for patron and staff safety	\$25,000	B	Res	→	\$25,000	\$0	\$0	\$0	\$0	\$25,000
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	\$1,163,000	B	Res	→	\$0	\$325,000	\$300,000	\$300,000	\$238,000	\$1,163,000
22-02	New	Add New Storage Closet in Mezzanine	Construct storage closet in mezzanine level	\$10,000	B	Res		\$10,000	\$0	\$0	\$0	\$0	\$10,000
22-04	Renewal	Restore Lobby Floor	Restore terrazzo lobby floor	\$25,000	B	Res		\$25,000	\$0	\$0	\$0	\$0	\$25,000
22-05	Renewal	Repair East Elevation Wall	Repair east elevation wall	\$2,109,000	B	Res		\$2,109,000	\$0	\$0	\$0	\$0	\$2,109,000
22-06	Renewal	Recoating of Fibreglass Façade	Recoating of fibreglass façade	\$13,000	B	Res		\$13,000	\$0	\$0	\$0	\$0	\$13,000
22-07	Renewal	Repair Stand-alone canopies	Repair stand-alone canopies	\$5,000	B	Res		\$5,000	\$0	\$0	\$0	\$0	\$5,000
22-08	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$50,000	B	Res		\$50,000	\$0	\$0	\$0	\$0	\$50,000
													\$0
													\$0
													\$0
GRAND TOTAL				\$3,816,000			\$10,000	\$2,293,000	\$325,000	\$300,000	\$300,000	\$238,000	\$3,456,000

Service: **1.295** **McPherson Theatre**

Project Number	18-01	Capital Project Title	Replace Lobby Windows	Capital Project Description	Replacing the current single pane leaking windows
Project Rationale	Replace the current single pane leaking windows with better more energy efficient windows				
Project Number	20-05	Capital Project Title	Railing Study	Capital Project Description	Study to assess the upgrades to interior railings necessary for health and safety
Project Rationale	Study to assess the upgrades to interior railings necessary for health and safety				
Project Number	21-04	Capital Project Title	Replace Extendable Scissor Lift	Capital Project Description	Replace current scissor lift that has reached the end of its useful life.
Project Rationale	Replace existing 25+ year old scissor lift which has reached the end of its useful life.				
Project Number	21-09	Capital Project Title	Replace and Add FOH Directional Signage	Capital Project Description	Replace and add directional signage to improve safety, access, audience flow and crowd management.
Project Rationale	Replacing and adding directional signage will improve safety, access, audience flow and crowd management.				
Project Number	21-10	Capital Project Title	Balcony Rail Fabrication and Installation	Capital Project Description	Install interior railings for patron and staff safety
Project Rationale	Install upgrades to interior railings for safety of patrons and staff.				
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	22-02	Capital Project Title	Add New Storage Closet in Mezzanine	Capital Project Description	Construct storage closet in mezzanine level
Project Rationale	Adding a storage closet between the balcony entrances on the mezzanine level will keep assets secure and maintain clear patron pathways.				

Service: 1.295 McPherson Theatre

Project Number 22-04 **Capital Project Title** Restore Lobby Floor **Capital Project Description** Restore terrazzo lobby floor

Project Rationale Restoring the lobby terrazzo floor by removing the old product will reduce cleaning and maintenance costs and will improve efficiencies.

Project Number 22-05 **Capital Project Title** Repair East Elevation Wall **Capital Project Description** Repair east elevation wall

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 the east elevation wall to prevent future water damage to the basement and preserve the structural integrity of the wall.

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 Flagged as IMMEDIATE priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing the stand-alone canopies with the installation of stainless steel wire ropes will improve safety.

Project Number 22-08 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs

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

1.295 McPherson Theatre
Asset and Reserve Summary
2022 - 2026 Financial Plan

Asset Profile

McPherson Theatre

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

Capital Reserve Fund Schedule

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

Cost Centre: 101899 (PLO)

Capital Reserve Fund

Projected year end balance

	Est Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	1,857,580	1,967,423	41,274	63,125	107,976	152,827
Planned Capital Expenditure (Based on Capital Plan)	(250,000)	(2,283,000)	(325,000)	(300,000)	(300,000)	(238,000)
Transfer from Operating Budget	343,843	346,851	346,851	344,851	344,851	344,851
Interest Income*	16,000	10,000				
Total projected year end balance	1,967,423	41,274	63,125	107,976	152,827	259,678

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

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Arts Grants and Development

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 1.297 Arts Grants and Development

Commission: Arts

DEFINITION:

To establish a service for the provision of assistance in relation to the arts and culture for the purpose of benefiting the community or an aspect of the community. Bylaw No. 2884, July 3, 2001.

SERVICE DESCRIPTION:

CRD municipalities invest in the arts for the economic impact and employment they provide, for their contribution to the quality of life, for the provincial and national visibility arts organizations provide to the region, and for providing a wide range of educational, participatory and audience opportunities for citizens and visitors. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Committee. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support three types of smaller organizations: those that work on a Project-to-Project basis, new and emerging arts organizations, those undertaking special, one-time initiatives or development projects. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

PARTICIPATION:

Municipalities of Victoria, Saanich, Oak Bay, Esquimalt, and View Royal (Group 1 participating area) and Highlands, Metchosin and Sooke (Group 2 participating area).

MAXIMUM LEVY:

Greater of \$1,980,000 or \$0.102 / \$1,000 for hospital assessed values of Group 1 participating area.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

FUNDING:

			BUDGET REQUEST				FUTURE PROJECTIONS			
	2021 BOARD BUDGET	2021 ESTIMATED ACTUAL	2022 CORE BUDGET	2022 ONGOING	2022 ONE-TIME	2022 TOTAL	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL
ARTS GRANTS										
<u>ARTS GRANTS:</u>										
Operating Grants	2,236,500	2,236,500	2,281,230	-	-	2,281,230	2,326,855	2,373,392	2,420,860	2,469,277
Project Grants	310,000	318,500	310,000	-	-	310,000	316,200	322,524	328,974	335,553
Total Grants Payment	2,546,500	2,555,000	2,591,230	-	-	2,591,230	2,643,055	2,695,916	2,749,834	2,804,830
		0.3%		1.8%		1.8%		2.0%	2.0%	2.0%
<u>ADMINISTRATION COSTS:</u>										
Salaries and Wages	296,642	296,642	297,973	-	-	297,973	304,395	310,955	317,656	324,500
Internal Allocations	67,536	67,536	77,473	-	-	77,473	78,825	80,380	81,966	83,584
Insurance Cost	700	700	580	-	-	580	610	640	670	700
Operating Cost - Other	30,696	25,811	31,400	-	2,500	33,900	32,028	32,668	33,322	33,989
Total Administration Costs	395,574	390,689	407,426	-	2,500	409,926	415,858	424,643	433,614	442,773
		-1.2%		3.0%		3.6%		1.4%	2.1%	2.1%
TOTAL OPERATING COSTS	2,942,074	2,945,689	2,998,656	-	2,500	3,001,156	3,058,913	3,120,559	3,183,448	3,247,603
		0.1%		1.9%		2.0%		1.9%	2.0%	2.0%
<u>CAPITAL / RESERVE TRANSFER</u>										
Transfer to Operating Reserve Fund	-	20,310	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES TRANSFER	-	20,310	-	-	-	-	-	-	-	-
Internal Recoveries	(13,552)	(47,432)	(13,614)	-	-	(13,614)	(13,908)	(14,208)	(14,514)	(14,828)
TOTAL COSTS	2,928,522	2,918,567	2,985,042	-	2,500	2,987,542	3,045,005	3,106,351	3,168,934	3,232,775
		-0.3%		1.9%		2.0%		1.9%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(19,955)	-	(25,000)	-	-	(25,000)	-	-	-	-
Payments In Lieu of Taxes	(180,710)	(180,710)	(180,710)	-	-	(180,710)	(180,710)	(180,710)	(180,710)	(180,710)
TOTAL REVENUE	(200,665)	(190,710)	(205,710)	-	-	(205,710)	(180,710)	(180,710)	(180,710)	(180,710)
		-5.0%		2.5%		2.5%		-12.2%	0.0%	0.0%
REQUISITION	(2,727,857)	(2,727,857)	(2,779,332)	-	(2,500)	(2,781,832)	(2,864,295)	(2,925,641)	(2,988,224)	(3,052,065)
				1.9%		2.0%		3.0%	2.1%	2.1%
AUTHORIZED POSITIONS:	2.8	2.8	2.8		0.0	2.8	2.8	2.8	2.8	2.8

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

Service No.	1.297	Carry Forward from 2021	2022	2023	2024	2025	2026	TOTAL
	Arts Grants and Development							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$1,550	\$0	\$0	\$0	\$0	\$1,550
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$1,550	\$0	\$0	\$0	\$0	\$1,550

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$1,550	\$0	\$0	\$0	\$0	\$1,550
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SOURCE OF FUNDS		\$0	\$1,550	\$0	\$0	\$0	\$0	\$1,550

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2022 - 2026

<u>Project Number</u> Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 22-01 is a project planned to start in 2022. For projects in previous capital plans, use the same project numbers previously assigned.	<u>Capital Project Description</u> Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system is built current energy standards, designed to minimize maintenance and have an expected service life of 35 years".	<u>Carryforward from 2021</u> Input the carryforward amount from the 2021 capital plan that is remaining to be spent. Forecast this spending in 2022 to 2026.	<u>Project Drivers</u> Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Economic benefit to the organization. Other = Project is not driven by one of the other options provided.
<u>Capital Expenditure Type</u> Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset	<u>Total Project Budget</u> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	<u>Funding Source Codes</u> Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund STLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	<u>Long-term Planning</u> Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.
<u>Capital Project Title</u> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	<u>Asset Class</u> L - Land S - Engineering Structure B - Buildings V - Vehicles	<u>Cost Estimate Class</u> Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.	

Service #: 1.297

Service Name: Arts Grants and Development

Project List and Budget													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2021	2022	2023	2024	2025	2026	5 - Year Total
22-01	Replacement	Computer and Printer	IT scheduled Routine Replacement	\$1,550	E	ERF		\$1,550	\$0	\$0	\$0	\$0	\$1,550
													\$0
													\$0
GRAND TOTAL				\$1,550			\$0	\$1,550	\$0	\$0	\$0	\$0	\$1,550

Service:	1.297	Arts Grants and Development
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Project Number	22-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

1.297 Arts grants and Development
Asset and Reserve Summary
2022 - 2026 Financial Plan

Asset Profile

Arts grants and Development

Assets held by the Arts grants and Development service consist of computers and office equipment.

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund

Equipment Replacement Fund	Est Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	7,269	7,269	5,769	5,769	5,769	5,769
Planned Purchase (Based on Capital Plan)	(1,036)	(1,550)		-	-	-
Transfer from Ops Budget						
Interest Income*	50	50				
Ending Balance \$	6,283	5,769	5,769	5,769	5,769	5,769

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

1.297 Arts and Cultural Grants
Operating Reserve Summary
2022 - 2026 Financial Plan

Profile

Arts and Cultural Grants

Established by Bylaw No. 4145 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2021	2022	2023	2024	2025	2026
Beginning Balance	269,535	292,345	269,345	269,345	269,345	269,345
Planned Purchase	-	(25,000)				
Transfer from Ops Budget	20,310					
Interest Income*	2,500	2,000				
Total projected year end balance	292,345	269,345	269,345	269,345	269,345	269,345

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2022 BUDGET

Feasibility Reserve Fund

COMMITTEE OF THE WHOLE

OCTOBER 2021

Service: 21.1 Feasibility Study Reserve

Committee: Governance & Finance

DEFINITION:

Capital Regional District Bylaw No. 79 to establish a Feasibility Study Reserve Fund to be used for the possible adoption of a service.

SERVICE DESCRIPTION:

Funding to be used for conducting research on possible new services.

PARTICIPATION:

All member municipalities on the basis of converted hospital assessments. Pursuant to Section 804 of the Local Government Act in the case of feasibility studies in relation to proposed services, the costs are apportioned among the electoral areas.

MAXIMUM LEVY:

\$0.10/1,000 of actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

FUNDING:

Service: 21.1 Feasibility Study Reserve

Committee: Governance & Finance

Member Municipality	ASSESSMENTS			ASSESSMENTS		
	2020 Converted		2020 Actual	2021 Converted		2021 Actual
City of Colwood	481,566,458	3.22%	4,376,278,815	522,210,174	3.37%	4,768,669,615
District of Langford	1,338,030,651	8.96%	10,919,092,082	1,439,488,822	9.30%	11,871,422,812
District of Highland	83,558,649	0.56%	769,857,750	93,126,687	0.60%	827,588,306
City of Victoria	4,016,398,746	26.88%	30,082,961,727	4,028,366,938	26.03%	30,648,677,888
District of Central Saanich	657,985,149	4.40%	5,446,784,895	682,091,870	4.41%	5,678,630,043
Township of Esquimalt	456,083,497	3.05%	4,050,747,456	494,698,049	3.20%	4,348,601,306
District of Saanich	3,906,061,746	26.14%	35,161,271,712	4,032,489,613	26.06%	36,475,617,059
District of Oak Bay	931,252,281	6.23%	9,000,862,259	976,933,117	6.31%	9,480,747,659
District of North Saanich	615,251,368	4.12%	5,493,557,267	633,855,362	4.10%	5,760,450,825
District of Metchosin	140,177,990	0.94%	1,368,320,842	152,964,252	0.99%	1,496,710,894
Town of Sidney	543,992,242	3.64%	4,544,259,546	551,412,679	3.56%	4,630,400,405
District of Sooke	353,006,866	2.36%	3,230,727,435	382,206,437	2.47%	3,524,216,633
Town of View Royal	362,104,799	2.42%	3,130,354,407	364,952,707	2.36%	3,193,922,057
Subtotal	13,885,470,442	92.94%	117,575,076,193	14,354,796,707	92.76%	122,705,655,502
Electoral Area						
Juan de Fuca EA	244,178,800	1.63%	2,059,785,495	258,067,513	1.67%	2,197,265,549
Salt Spring Island (F)	467,369,988	3.13%	4,402,932,233	496,992,287	3.21%	4,708,542,425
Southern Gulf Islands	342,990,218	2.30%	3,324,241,936	364,679,725	2.36%	3,533,442,288
Subtotal	1,054,539,006	7.06%	9,786,959,664	1,119,739,525	7.24%	10,439,250,262
TOTAL	14,940,009,448	100.00%	127,362,035,857	15,474,536,232	100.00%	133,144,905,764

FEASIBILITY STUDY	2021		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2022 ONGOING	ONE-TIME	TOTAL	2023 CORE BUDGET	2024 CORE BUDGET	2025 CORE BUDGET	2026 CORE BUDGET
<u>OPERATING COSTS:</u>										
Regional Studies (un-allocated)	21,749	-	25,761	-	-	25,761	-	-	-	-
EA Studies (un-allocated)	10,000	-	10,000	-	-	10,000	-	-	-	-
- IBC 12a-1: Study regional art facility needs	150,000	33,880	116,120	-	-	116,120	-	-	-	-
Establish Regional Arts Facility Service					-	-				
Total Regional	181,749	33,880	151,881	-	-	151,881	-	-	-	-
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
Total Electoral Area	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	181,749	33,880	151,881	-	-	151,881	-	-	-	-
*Percentage Increase over prior year						-16.4%				
<u>REVENUES</u>										
Estimated balance c/fwd	-	149,869	-	-	-	-	-	-	-	-
Balance c/fwd from 2021 to 2022			(149,869)	-	-	(149,869)				
Balance c/fwd from 2020 to 2021	(29,737)	(29,737)					-	-	-	-
Interest Income	-	(2,000)	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	-	-	-	-	-	-	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	(2,012)	(2,012)	(2,012)	-	-	(2,012)	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	(31,749)	116,120	(151,881)	-	-	(151,881)	-	-	-	-
REQUISITION	(150,000)	(150,000)	-	-	-	-	-	-	-	-