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

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

ISSUE SUMMARY

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

BACKGROUND

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

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

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

2025 Planning Process

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

2025 Financial Plan Approach

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

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

2025 Financial Plan Overview

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

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

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

ALTERNATIVES

Alternative 1

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

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

Alternative 2

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

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

IMPLICATIONS

Financial Implications

Operating Budget

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

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

Capital Budget

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

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

CONCLUSION

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

RECOMMENDATION

The Peninsula Recreation Commission recommends the Committee of the Whole recommend to the Capital Regional District Board:
That Appendix A, Operating & Capital Budget 2025-2029 – Panorama Recreation, be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

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

ATTACHMENT

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

CAPITAL REGIONAL DISTRICT 2025

BUDGET

Panorama Recreation

PENINSULA RECREATION COMMISSION REVIEW

September 2024

Service: 1.44X Panorama Recreation

Commission: Peninsula Recreation

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

CAPITAL DEBT:

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

COMMISSION:

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

FUNDING:

Change in Budget 2024 to 2025
Service: 1.44X Panorama

Total Expenditure

Comments

2024 Budget

10,775,435

Change in Salaries:

| | | |
|--------------------------------|---------|--|
| Base salary and benefit change | 82,127 | Inclusive of estimated collective agreement changes |
| Step increase/paygrade change | 36,042 | |
| Other (explain as necessary) | 46,283 | 2025 IBC 10c-1.3 Aquatic Program Assistant |
| | 126,227 | 2025 IBC 10c-1.4 Maintain Recreation Staffing Levels |

Total Change in Salaries **290,679**

Other Changes:

| | | |
|------------------------------|---------|---|
| Standard Overhead Allocation | 30,807 | Increase in 2024 operating costs |
| Human Resources Allocation | 16,693 | Increase in 2024 salary budget; corporate safety resourcing |
| Insurance costs | 32,550 | Recognize growing insurance premiums |
| Debt Servicing | 93,254 | Net new debt of SportBox and Heat Recovery |
| Auxiliary wages | 55,824 | Increase service delivery |
| Other Costs | 161,367 | |

Total Other Changes **390,495**

2025 Budget

11,456,609

Summary of % Expense Increase

| | |
|--------------------------------------|-------------|
| 2025 Base salary and benefit change | 0.8% |
| IBC's | 1.6% |
| Standard Overhead Allocation | 0.3% |
| Human Resources Allocation | 0.2% |
| Insurance costs | 0.3% |
| Debt Servicing | 0.9% |
| Balance of increase | 2.4% |
| % expense increase from 2024: | 6.3% |

% Requisition increase from 2024 (if applicable): 7.1% Requisition funding is 51.4% of service revenue

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

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

| PANORAMA RECREATION | 2024 | | BUDGET REQUEST | | | | FUTURE PROJECTIONS | | | |
|--|--------------------|-----------------------|--------------------|------------------|-----------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | BOARD BUDGET | 2024 ESTIMATED ACTUAL | 2025 CORE BUDGET | 2025 ONGOING | 2025 ONE-TIME | 2025 TOTAL | 2026 TOTAL | 2027 TOTAL | 2028 TOTAL | 2029 TOTAL |
| OPERATING COSTS: | | | | | | | | | | |
| Salaries and Wages | 6,110,302 | 6,029,175 | 6,359,477 | 154,154 | (56,826) | 6,456,805 | 6,690,657 | 6,862,311 | 7,038,426 | 7,219,115 |
| Utilities | 636,923 | 625,787 | 600,400 | 25,000 | - | 625,400 | 637,905 | 650,667 | 663,682 | 676,954 |
| Recreation Programs and Special Events | 578,940 | 605,601 | 553,088 | - | - | 553,088 | 636,091 | 572,311 | 583,758 | 595,433 |
| Operating Supplies | 384,740 | 397,941 | 444,409 | 26,800 | - | 471,209 | 480,634 | 490,243 | 500,053 | 510,055 |
| Maintenance and Repairs | 481,772 | 476,218 | 550,114 | 10,000 | - | 560,114 | 571,316 | 582,744 | 594,398 | 606,285 |
| Standard Overhead Allocation | 435,200 | 435,200 | 466,007 | - | - | 466,007 | 479,987 | 489,587 | 499,379 | 509,366 |
| Human Resources Allocation | 209,282 | 209,282 | 225,975 | - | - | 225,975 | 254,373 | 276,890 | 283,137 | 290,199 |
| Other Internal Allocations | 12,463 | 12,463 | 12,235 | - | 10,812 | 23,047 | 23,404 | 12,958 | 13,335 | 13,723 |
| Licences/Surveys/Legal/Meeting | 222,962 | 241,390 | 250,432 | - | - | 250,432 | 255,441 | 260,548 | 265,759 | 271,077 |
| Advertising/Printing/Brouchures/Signs | 42,038 | 40,663 | 42,980 | - | - | 42,980 | 43,839 | 44,716 | 45,610 | 46,522 |
| Telephone/IT & Network Systems | 63,014 | 62,288 | 62,990 | 1,440 | 4,000 | 68,430 | 64,856 | 66,154 | 67,475 | 68,825 |
| Vehicles, Travel and Training | 70,925 | 91,847 | 111,334 | - | - | 111,334 | 113,561 | 115,833 | 118,148 | 120,510 |
| Insurance | 68,400 | 68,400 | 100,950 | - | - | 100,950 | 111,045 | 122,151 | 134,365 | 147,802 |
| Contingency | - | - | - | - | - | - | - | - | - | - |
| TOTAL OPERATING COSTS | 9,316,961 | 9,296,255 | 9,780,391 | 217,394 | (42,014) | 9,955,771 | 10,363,109 | 10,547,113 | 10,807,525 | 11,075,866 |
| *Percentage increase over prior year | | | 5.21% | | | 7.09% | 4.09% | 1.8% | 2.5% | 2.5% |
| CAPITAL / RESERVE | | | | | | | | | | |
| Transfer to Operating Reserve Fund | 8,404 | 8,404 | - | - | - | - | - | - | - | - |
| Transfer to Capital Reserve Fund | 740,566 | 768,029 | 688,000 | - | - | 688,000 | 700,760 | 735,175 | 824,880 | 841,375 |
| Transfer to Equipment Replacement Fund | 403,920 | 403,920 | 414,000 | - | - | 414,000 | 450,300 | 450,778 | 464,303 | 478,232 |
| Capital & Equipment Purchases | - | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL / RESERVES | 1,152,890 | 1,180,353 | 1,102,000 | - | - | 1,102,000 | 1,151,060 | 1,185,953 | 1,289,183 | 1,319,607 |
| *Percentage increase over prior year | | | -6.64% | | | -6.64% | 4.45% | 3.03% | 8.70% | 2.36% |
| DEBT CHARGES | 305,584 | 305,584 | 203,208 | 142,100 | 53,530 | 398,838 | 606,728 | 606,728 | 606,728 | 606,728 |
| TOTAL COSTS | 10,775,435 | 10,782,192 | 11,085,599 | 359,494 | 11,516 | 11,456,609 | 12,120,897 | 12,339,794 | 12,703,436 | 13,002,201 |
| *Percentage increase over prior year | | 0.06% | 2.81% | | | 6.25% | 5.80% | 1.81% | 2.95% | 2.35% |
| Internal Recoveries | | | | | | | | | | |
| Recoveries - Other | - | - | - | - | - | - | - | - | - | - |
| OPERATING LESS RECOVERIES | 10,775,435 | 10,782,192 | 11,085,599 | 359,494 | 11,516 | 11,456,609 | 12,120,897 | 12,339,794 | 12,703,436 | 13,002,201 |
| FUNDING SOURCES (REVENUE) | | | | | | | | | | |
| Estimated balance C/F from current to Next year | | | | | | | | | | |
| Balance C/F from Prior to Current year | - | - | - | - | - | - | - | - | - | - |
| Fee Income | (3,594,315) | (3,668,354) | (3,869,107) | (19,520) | 93,343 | (3,795,284) | (3,993,647) | (4,073,522) | (4,154,992) | (4,238,089) |
| Rental Income | (1,075,968) | (1,077,548) | (1,111,599) | (50,000) | 5,000 | (1,156,599) | (1,177,692) | (1,201,243) | (1,225,266) | (1,249,777) |
| Sponsorships | (24,718) | (30,100) | (29,380) | - | - | (29,380) | (29,967) | (30,569) | (31,179) | (31,803) |
| Transfer from Operating Reserve Fund | - | - | - | - | (41,517) | (41,517) | (75,000) | - | - | - |
| Payments - In Lieu of Taxes | (176,054) | (176,054) | (176,054) | - | - | (176,054) | (176,054) | (176,054) | (176,054) | (176,054) |
| Grants - Other | (405,207) | (330,963) | (320,920) | (44,995) | - | (365,915) | (433,723) | (442,398) | (451,245) | (460,270) |
| TOTAL REVENUE | (5,276,262) | (5,283,019) | (5,507,060) | (114,515) | 56,826 | (5,564,749) | (5,886,083) | (5,923,786) | (6,038,736) | (6,155,993) |
| *Percentage increase over prior year | | 0.13% | 4.24% | | | 5.33% | 5.77% | 0.64% | 1.94% | 1.94% |
| REQUISITION | (5,499,173) | (5,499,173) | (5,578,539) | (244,979) | (68,342) | (5,891,860) | (6,234,814) | (6,416,008) | (6,664,700) | (6,846,208) |
| *Percentage increase over prior year | | | 1.44% | | | 7.14% | 5.82% | 2.91% | 3.88% | 2.72% |
| PARTICIPANTS: North Saanich. Sidney, Central Saanich | | | | | | | | | | |
| AUTHORIZED POSITIONS: | | | | | | | | | | |
| Salaried | 37.75 | 37.75 | 37.75 | 2.00 | 0.00 | 39.75 | 39.75 | 39.75 | 39.75 | 39.75 |
| Converted Auxillaries | 0.50 | 0.50 | 0.50 | 0.00 | 0.00 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |

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

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

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

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

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.44x

Service Name: Panorama Recreation

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

Service #: 1.44x
 Service Name: Panorama Recreation

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

Service: **1.44x** **Panorama Recreation**

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

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

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

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

Service: 1.44x Panorama Recreation

Project Number 19-15 **Capital Project Title** Heat Recovery Plant **Capital Project Description** Construct heat recovery plant

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

Project Number 22-02 **Capital Project Title** Replace Daktronic/Electronic Road Sign **Capital Project Description** Replace Daktronic/Electronic Road Sign due to end of life

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

Project Number 23-01 **Capital Project Title** LED Lighting - Arenas, Pool, GG, Parking lot & general facility **Capital Project Description** Change lighting in all areas to LED (other than Tennis bldg)

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

Project Number 23-07 **Capital Project Title** Replace Chevrolet Passenger car **Capital Project Description** Replace Chevrolet Passenger car due to end of life

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

Project Number 23-08 **Capital Project Title** Replace Utility trailer **Capital Project Description** Replace Utility trailer due to end of life

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

Service: **1.44x** **Panorama Recreation**

Project Number 23-09 **Capital Project Title** Replace Play in the Park Trailer **Capital Project Description** Replace Play in the Park Trailer due to end of life

Project Rationale end of lifecycle replacement. Consider larger trailer for equipment used ***2020 Update*** condition assemsment shows life still remains. Usage has reduced due to COVID19 ***2024 Update*** vehicle request form submitted in 2023 waiting to see if vehicle will be received in 2024

Project Number 23-14 **Capital Project Title** Arena changerooms & support spaces enahncements **Capital Project Description** design and consultant for arena changerooms and support spaces enhancements

Project Rationale design and cosultant for arena changeroom accessibilty upgrade ***2024 UPDATE** aligning project name to strat plan: design & consultant for arena changerooms and support spaces enhancements

Project Number 23-16 **Capital Project Title** Video Surveillance system **Capital Project Description** replace video Surveillance system at Panorama and Greenglade due to end of life

Project Rationale replace due to end of life cycle, upgrade of outdated technology

Project Number 23-17 **Capital Project Title** Centennial Park Multi-Sport Box **Capital Project Description** Covered sport box in Centennial Park, Central Saanich

Project Rationale Covered sport box in Centennial Park, Central Saanich, Project expected to be completed Q1 2025

Project Number 24-01 **Capital Project Title** Arena A&B insulation **Capital Project Description** Replace and install insulation Arena A&B ceiling and walls due to end of life

Project Rationale Replace and install insulation Arena A&B ceiling and walls due to end of lifecycle and increase building efficiency

Service: **1.44x** **Panorama Recreation**

Project Number 24-09 **Capital Project Title** Preschool space enhancements **Capital Project Description** Preschool space enhancements

Project Rationale Natural pod furnishings, shelving, electrical upgrades, facet, blinds, educational materials, desk, storage and carpets. Door and window improvements to be done only if \$11,600 grant is successful

Project Number 24-11 **Capital Project Title** Truck (gas) (IBC) **Capital Project Description** truck for notice in motion new service area

Project Rationale Vehicle transportation required to support expended community service

Project Number 24-12 **Capital Project Title** Replace Ford F250 4x4 **Capital Project Description** Replace Ford F250 4x4 due to end of life

Project Rationale replace due to end of life cycle, electric option expected by 2024

Project Number 25-01 **Capital Project Title** Equipment Replacement (pooled) **Capital Project Description** Annual replacement of equipment in pooled account

Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number 25-04 **Capital Project Title** Replace lap pool heater **Capital Project Description** Replacement of 2 gas boilers - pool

Project Rationale replace boilers for back up pool heat due to end of life cycle

Service: **1.44x** **Panorama Recreation**

Project Number 25-05 **Capital Project Title** Replacement of underwater lighting **Capital Project Description** Replacement of underwater lighting in pool
Project Rationale replace due to end of life cycle

Project Number 25-06 **Capital Project Title** Re-tile pool **Capital Project Description** Re-tile pool
Project Rationale replace pool tile liner due to end of life

Project Number 25-07 **Capital Project Title** Upgrade flooring in GG **Capital Project Description** Upgrade flooring throughout the facility classrooms and hallways
Project Rationale Upgrade flooring throughout the Greenglade facility classrooms and hallways

Project Number 25-08 **Capital Project Title** GG EV Vehicle Chargers **Capital Project Description** EV Vehicle Chargers - 2 stations for Public Use at Greenglade Community Centre
Project Rationale EV Vehicle Chargers - 2 stations for Public Use at Greenglade Community Centre - Funded 100% by grant - these will also provide overnight charging for CRD vehicles

Project Number 25-09 **Capital Project Title** GG HVAC Upgrade **Capital Project Description** GG HVAC replacement design & consult
Project Rationale GG HVAC replacement design & consult - update old systems put in by school district on that building

Service: **1.44x** **Panorama Recreation**

Project Number 25-10 **Capital Project Title** Boardroom IT upgrade **Capital Project Description** Boardroom IT upgrade
Project Rationale Upgrade the technology in our boardrooms to improve functionality of hybrid meetings and recording

Project Number 25-11 **Capital Project Title** Leisure/swirl pool filters **Capital Project Description** leisure/swirl pool filters x5 (includes installation)
Project Rationale Leisure/swirl pool filters x5 (includes installation) due to end of life

Project Number 25-12 **Capital Project Title** PRC main boiler storage tanks **Capital Project Description** PRC main boiler storage tanks
Project Rationale Replace PRC main boiler storage tanks due to end of life

Project Number 25-13 **Capital Project Title** Zeolite Filter and laterals - Leisure Pool **Capital Project Description** Zeolite Filter and laterals - Leisure Pool
Project Rationale Zeolite Filter and laterals - Leisure Pool replacement of equipment due to end of life cycle

Project Number 25-14 **Capital Project Title** Leisure Pool Filter Room Floor **Capital Project Description** Leisure Pool Filter Room Floor
Project Rationale Leisure Pool Filter Room Floor rebuild. Floor issues discovered during 2024 annual shut down must be completed with extended shutdown in 2025. Project could take as long as 2 months.

Service: **1.44x** **Panorama Recreation**

Project Number 25-15 **Capital Project Title** Outdoor tennis court wooden stairs **Capital Project Description** Outdoor tennis court wooden stairs upgrade
Project Rationale Outdoor tennis court wooden stairs upgrade due to end of life

Project Number 25-16 **Capital Project Title** WIFI upgrades PRC Centre **Capital Project Description** WIFI upgrades throughout the PRC complex
Project Rationale WIFI upgrades throughout the PRC complex to cover dead-zone areas and instability of service

Project Number 25-17 **Capital Project Title** Ice Plant Upgrades **Capital Project Description** Ice Plant upgrades (inc Software Upgrade)
Project Rationale Ice Plant upgrades (inc Software Upgrade) - system updating required

Project Number 25-18 **Capital Project Title** Hearing Loops at GG & PRC **Capital Project Description** Hearing Loops at GG & PRC
Project Rationale Increase accessible for the hearing impaired with installation of an Assistive Listening System, Window Intercom system and Induction Loop Amplifier

Project Number 25-19 **Capital Project Title** Admin Equipment Replacement (pooled) **Capital Project Description** Annual replacement of admin equipment in pooled account
Project Rationale Annual replacement of admin equipment in pooled account due to end of life cycle

Service: **1.44x** **Panorama Recreation**

Project Number 26-01 **Capital Project Title** Equipment Replacement (pooled) **Capital Project Description** Annual replacement of equipment in pooled account
Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number 26-03 **Capital Project Title** Replace sound system in Arena A&B **Capital Project Description** Replace sound system in Arena A&B
Project Rationale replace due to end of life cycle

Project Number 26-05 **Capital Project Title** HVAC equipment replacement **Capital Project Description** HVAC equipment replacement link building, weight room, arena lobby, fitness studio and courts
Project Rationale replacement due to end of life cycle

Project Number 26-07 **Capital Project Title** Replace squash court floors **Capital Project Description** Replace squash court floors
Project Rationale refinish squash court floor due to end of life

Project Number 26-08 **Capital Project Title** Upgrade pool chlorination system **Capital Project Description** Upgrade/replace pool chlorination system
Project Rationale Upgrade/replace pool chlorination system to new more efficient salt water chlorination system. Parts for old system becoming cost prohibitive.

Service: **1.44x** **Panorama Recreation**

Project Number 27-01 **Capital Project Title** Equipment Replacement (pooled) **Capital Project Description** Annual replacement of equipment in pooled account
Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number 27-02 **Capital Project Title** Panorama exterior painting **Capital Project Description** Panorama exterior painting
Project Rationale renew exterior painting at Panrorama due to end of lifecycle

Project Number 27-03 **Capital Project Title** Panorama lower parking lot renewal **Capital Project Description** Panorama lower parking lot renewal
Project Rationale refinish lower parking lot due to end of lifecycle

Project Number 27-04 **Capital Project Title** Resurface/line painting (outdoor) Tennis courts **Capital Project Description** Resurface/line painting (outdoor) Tennis courts due to end of life
Project Rationale refinish and resurface outdoor tennis court surface and lines due to end of lifecycle

Project Number 28-01 **Capital Project Title** Equipment Replacement (pooled) **Capital Project Description** Annual replacement of equipment in pooled account
Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Service: **1.44x** **Panorama Recreation**

Project Number 28-02 **Capital Project Title** Arena renovation **Capital Project Description** Arena changerooms, washrooms and support spaces enhancement design & renovation
Project Rationale Arena changerooms, washrooms, reception area and support spaces enhancement design & renovation - original design started in 2017 during Hockeyville but plan to continue deferred until later date and funding could be secured

Project Number 28-03 **Capital Project Title** Arena B rubber floor replacement **Capital Project Description** Arena B rubber floor replacement (part of 28-02)
Project Rationale to be completed with Arena changeroom and support spaces enhancements

Project Number 28-04 **Capital Project Title** Pool air handling unit **Capital Project Description** replace pool air handling unit due to end of life
Project Rationale replace pool air handling unit due to end of life

Project Number 28-05 **Capital Project Title** Link building roof replacement **Capital Project Description** replace link building roof due to end of life
Project Rationale replace link building roof due to end of life

Project Number 28-06 **Capital Project Title** LCD Arena B screen (Hockeyville) **Capital Project Description** replace LCD screen in areana B (Hockeyville)
Project Rationale IT recommended end of life

Service: **1.44x** **Panorama Recreation**

Project Number 28-07 **Capital Project Title** Refinish indoor tennis surface **Capital Project Description** Refinish indoor tennis surface due to end of life
Project Rationale Refinish indoor tennis surface due to end of life

Project Number 28-08 **Capital Project Title** Dehumidifer Socks **Capital Project Description** Upgrade Dehumidifer Socks Pool
Project Rationale Replace Dehumidifier socks at same time as Pool air handling unit replacement [28-04]

Project Number 29-01 **Capital Project Title** Equipment Replacement (pooled) **Capital Project Description** Annual replacement of equipment in pooled account
Project Rationale Annual replacement of equipment in pooled account due to end of life cycle

Project Number 29-02 **Capital Project Title** Replace Ice Resurfacer #1 **Capital Project Description** Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale End of Life replacement - last purchased in 2022

Project Number 29-03 **Capital Project Title** Replace Ice Resurfacer #2 **Capital Project Description** Olympia ice resurfacer (electric units replace 7 yrs)
Project Rationale End of Life replacement - last purchased in 2022

Service: **1.44x** **Panorama Recreation**

Project Number 29-04 **Capital Project Title** Replace Autoscrubber **Capital Project Description** Autoscrubber - Ride on (old comp room)
Project Rationale End of Life replacement

Project Number 29.05 **Capital Project Title** Arena A rubber floor replacement **Capital Project Description** Arena A rubber floor replacement
Project Rationale Replace rubber flooring surface due to end of life

Project Number 29-06 **Capital Project Title** Arena A Concrete Pads **Capital Project Description** Replace concrete pads in Ice Resurfacer area in Arena A
Project Rationale Replace concrete pad in Arena A in ice resurfacer bay

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

Asset Profile

Saanich Peninsula Recreation

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

Summary

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

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

Capital Reserve Fund Schedule

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

1.44X Saanich Peninsula Recreation Service Capital Reserve Fund CASH FLOW

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

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

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

Equipment Replacement Fund Schedule (ERF)

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

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

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

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

Profile

Panorama Recreation

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

Operating Reserve Schedule - FC 105302

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

Assumptions/Background:

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

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