

CAPITAL REGIONAL DISTRICT BOARD
March 12, 2025
Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW
Part A

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2. Corporate Services

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CAPITAL REGIONAL DISTRICT

2025 BUDGET

EXECUTIVE SERVICES

FINAL BUDGET

March 2025

FINAL BUDGET
March 12, 2025
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CAPITAL REGIONAL DISTRICT

2025 BUDGET

CAO & Executive Services

FINAL BUDGET

March 2025

Service: 1.014 CAO & Executive Services

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

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

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

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

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

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Replacement Fund	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915	

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.014

Service Name: CAO / Corporate Services

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

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services



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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	34,709	29,987	39,233	37,271	36,906	35,554
Actual Purchases	(24,883)					
Planned Purchases (Based on Capital Plan)		(5,754)	(17,262)	(15,965)	(17,262)	(7,672)
Transfer from Operating Budget	20,000	15,000	15,300	15,600	15,910	16,230
Interest Income	161					
Ending Balance \$	29,987	39,233	37,271	36,906	35,554	44,112

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Human Resources

FINAL BUDGET

March 2025

Service: 1.016 Human Resources

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.016 - Human Resources	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	2,827,443	2,577,600	2,993,119	80,759	116,000	3,189,877	3,934,996	4,231,031	4,053,745	4,172,235
Allocations	104,168	104,168	125,054	-	25,226	150,280	161,116	144,692	149,860	152,469
Legal Expenses	17,310	10,000	17,830	-	-	17,830	18,190	18,550	18,920	19,300
GVLRA Membership Dues and Staff Training	181,300	160,000	188,430	2,500	-	190,930	212,590	224,400	228,880	233,460
Contract for Services	391,197	361,000	336,473	-	115,000	451,473	341,292	333,304	339,620	344,212
Software Licenses	14,500	12,000	14,940	1,500	-	16,440	24,420	40,150	41,730	43,390
Other Operating Expenses	224,060	149,120	195,680	4,500	2,500	202,680	236,134	236,716	236,527	241,329
TOTAL OPERATING COSTS	3,759,978	3,373,888	3,871,526	89,259	258,726	4,219,510	4,928,738	5,228,843	5,069,282	5,206,395
*Percentage Increase over prior year						12.2%	16.8%	6.1%	-3.1%	2.7%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	30,000	30,000	-	-	20,000	20,000	30,000	10,600	810	830
Transfer to Equipment Replacement Fund	9,000	9,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000
TOTAL CAPITAL / RESERVE	39,000	39,000	12,000	-	20,000	32,000	42,000	22,600	12,810	12,830
TOTAL COSTS	3,798,978	3,412,888	3,883,526	89,259	278,726	4,251,510	4,970,738	5,251,443	5,082,092	5,219,225
						11.9%	16.9%	5.6%	-3.2%	2.7%
<u>INTERNAL RECOVERIES</u>										
Recovery Costs	(20,000)	(16,000)	(20,000)	-	(72,500)	(92,500)	(378,503)	(312,793)	(20,000)	(20,000)
First Aid Recovery	(6,090)	(6,090)	(6,278)	-	-	(6,278)	(6,405)	(6,534)	(6,666)	(6,798)
Transfer from Internal Reserve	(110,000)	(110,000)	-	-	(100,000)	(100,000)	-	-	-	-
Human Resources	(3,104,516)	(3,104,516)	(3,291,510)	(89,259)	(81,000)	(3,461,769)	(3,896,791)	(4,241,744)	(4,337,435)	(4,445,623)
TOTAL INTERNAL RECOVERIES	(3,240,606)	(3,236,606)	(3,317,788)	(89,259)	(253,500)	(3,660,547)	(4,281,699)	(4,561,071)	(4,364,101)	(4,472,421)
NET COSTS	558,372	176,282	565,738	-	25,226	590,964	689,039	690,372	717,991	746,804
*Percentage increase over prior year Net Costs						5.8%	16.6%	0.2%	4.0%	4.0%
AUTHORIZED POSITIONS: Salaried	17.0	17.0	17.0	1.0	0.5	18.5	23.5	25.0	23.0	23.0

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

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

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.016

Service Name: Human Resources

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

Reserve Schedule

Reserve Fund: 1.016 Human Resources

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Reserve Cash Flow

Fund: 1022 Fund Center: 101419 ERF Group: HR.ERF	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	21,470	21,470	23,894	26,129	31,841	35,909
Actual Purchases	(15,916)	-	-	-		-
Planned Purchases (Based on Capital Plan)		(9,590)	(3,836)	(9,590)	(13,426)	(3,836)
Transfer from Operating Budget	9,000	12,000	12,000	12,000	12,000	12,000
Interest Income	125	-	-	-	-	-
Ending Balance \$	14,679	23,880	32,058	28,539	30,415	44,073

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Communications

FINAL BUDGET

March 2025

Service: 1.118 Corporate Communications

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.118 - CORPORATE COMMUNICATIONS	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,256,637	1,174,735	1,191,183	-	-	1,191,183	1,339,376	1,378,090	1,417,899	1,458,844
Allocations	79,029	79,029	96,194	-	10,812	107,006	118,160	116,228	119,873	122,360
Contract for Services	113,370	171,029	23,010	10,000	28,000	61,010	33,670	34,340	35,030	35,730
Printing & Copying	8,140	7,560	8,390	-	-	8,390	8,560	8,730	8,900	9,080
Other Operating Expenses	83,170	68,947	85,370	-	-	85,370	87,126	88,940	90,803	92,698
TOTAL OPERATING COSTS	1,540,346	1,501,300	1,404,147	10,000	38,812	1,452,959	1,586,892	1,626,328	1,672,505	1,718,712
*Percentage Increase over prior year			-8.8%	0.6%	2.5%	-5.7%	9.2%	2.5%	2.8%	2.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	6,000	-	-	6,000	6,000	6,000	6,000	6,000
TOTAL CAPITAL / RESERVES	5,000	5,000	6,000	-	-	6,000	6,000	6,000	6,000	6,000
TOTAL COSTS	1,545,346	1,506,300	1,410,147	10,000	38,812	1,458,959	1,592,892	1,632,328	1,678,505	1,724,712
*Percentage increase over prior year Total Costs			-8.7%	0.6%	2.5%	-5.6%	9.2%	2.5%	2.8%	2.8%
Funding from Internal Reserves	(125,000)	(115,000)	-	-	(28,000)	(28,000)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,420,346	1,391,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
<u>REVENUE</u>										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,420,346	1,391,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
*Percentage increase over prior year Net Costs			-0.7%	0.7%	0.8%	0.7%	11.3%	2.5%	2.8%	2.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	8.0	8.0	8.0	-	-	8.0	9.0	9.0	9.0	9.0

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

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

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$110,947	\$116,701	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$139,717
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
	\$110,947	\$116,701	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$139,717

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$5,754	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$28,770
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	\$110,947	\$110,947	\$0	\$0	\$0	\$0	\$0	\$110,947
	\$110,947	\$116,701	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$139,717

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.118
 Service Name: Corporate Communications

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-01	Replacement	Computer	Computer Replacement	\$ 5,754	E	ERF		\$ 5,754	\$ -	\$ -	\$ -	\$ -	\$ 5,754
26-01	Replacement	Computer	Computer Replacement	\$ 11,508	E	ERF		\$ -	\$ 11,508	\$ -	\$ -	\$ -	\$ 11,508
27-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ 3,836	\$ -	\$ -	\$ 3,836
28-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ 3,836	\$ -	\$ 3,836
22-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
22-01	Replacement	CRD Public Website	CRD Public Website	\$ 450,000	E	Res	\$ 110,947	\$ 110,947	\$ -	\$ -	\$ -	\$ -	\$ 110,947
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 478,770				\$ 116,701	\$ 11,508	\$ 3,836	\$ 3,836	\$ 3,836	\$ 139,717

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	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	11,410	16,489	16,735	11,227	13,391	15,555
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(5,754)	(11,508)	(3,836)	(3,836)	(3,836)
Transfer from Operating Budget	5,000	6,000	6,000	6,000	6,000	6,000
Interest Income	79					
Ending Balance \$	16,489	16,735	11,227	13,391	15,555	17,719

Assumptions/Background:
 2025 - 3 standard laptops
 2026 - 6 standard laptops
 2027 - 2 standard laptops
 2028 - 2 standard laptops
 2029 - 2 standard laptops

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GM - Electoral Area Services

FINAL BUDGET

MARCH 2025

Service: 1.029 GM - Electoral Area Services

DEFINITION:

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

SERVICE DESCRIPTION:

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

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

PARTICIPATION:

All municipalities and electoral areas

MAXIMUM LEVY:

N/A

FUNDING:

Requisition and Internal Recoveries

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

CORPORATE SERVICES

FINAL BUDGET

March 2025

FINAL BUDGET
March 12, 2025
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CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Services

FINAL BUDGET

March 2025

Service: 1.014 Corporate Services

Committee: Governance Committee & Finance Committee

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

CORPORATE SERVICES	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,457,348	2,208,886	2,598,846	117,695	80,000	2,796,542	3,066,927	3,248,948	3,342,433	3,438,558
Building Occupancy	122,984	128,734	154,992	-	-	154,992	172,068	185,716	193,218	196,449
Legal Expenses	7,920	25,000	8,160	-	-	8,160	8,320	8,490	8,660	8,830
Contract for Services	460,000	170,000	-	-	987,800	987,800	542,800	-	-	-
Software Licenses	15,060	33,000	15,510	1,500	-	17,010	20,440	20,850	21,270	21,700
Other Operating Expenses	106,970	87,120	100,453	8,000	37,726	146,179	187,508	152,971	123,420	123,939
TOTAL OPERATING COSTS	3,170,282	2,652,740	2,877,961	127,195	1,105,526	4,110,682	3,998,063	3,616,975	3,689,001	3,789,475
*Percentage Increase over prior year						29.7%	-2.7%	-9.5%	2.0%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	7,000	27,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	7,000	27,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
TOTAL COSTS	3,177,282	2,679,740	2,887,961	127,195	1,105,526	4,120,682	4,008,263	3,627,375	3,699,611	3,800,295
*Percentage increase over prior year			-9.1%			29.7%	-2.7%	-9.5%	2.0%	2.7%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Allocation Recovery	-	-	-	-	(406,339)	(406,339)	(406,339)	-	-	-
Transfer from Operating Reserve	(460,000)	(170,000)	-	-	(495,000)	(495,000)	-	-	-	-
TOTAL REVENUE	(460,000)	(170,000)	-	-	(901,339)	(901,339)	(406,339)	-	-	-
NET COSTS	2,717,282	2,509,740	2,887,961	127,195	204,187	3,219,343	3,601,924	3,627,375	3,699,611	3,800,295
*Percentage increase over prior year Net Costs			6.3%			18.5%	11.9%	0.7%	2.0%	2.7%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	16.6	16.6	16.6	1.0	-	17.6	19.6	20.6	20.6	20.6

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

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

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

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Equipment Replacement Fund	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915	
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915	

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.014

Service Name: CAO / Corporate Services

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

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services



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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	34,709	29,987	39,233	37,271	36,906	35,554
Actual Purchases	(24,883)					
Planned Purchases (Based on Capital Plan)		(5,754)	(17,262)	(15,965)	(17,262)	(7,672)
Transfer from Operating Budget	20,000	15,000	15,300	15,600	15,910	16,230
Interest Income	161					
Ending Balance \$	29,987	39,233	37,271	36,906	35,554	44,112

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Board Expenditures

FINAL BUDGET

March 2025

Service: 1.011 Board Expenditures

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

1.011 - Board Expenditures	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Directors' Remuneration	910,194	890,000	932,449	-	-	932,449	955,640	974,750	994,250	1,014,140
Standard Overhead Allocation	60,175	60,175	68,189	-	-	68,189	70,234	71,639	73,072	74,533
Building Occupancy	111,261	111,261	140,337	-	-	140,337	155,826	168,187	174,982	177,907
Legal Expenses	15,530	-	16,000	-	-	16,000	16,320	16,650	16,980	17,320
Contract for Services	40,000	30,000	10,300	-	-	10,300	10,510	10,720	10,930	11,150
Software Licenses	156,030	122,699	78,310	-	35,000	113,310	79,880	81,480	83,110	84,770
Meetings & Printing	15,070	12,700	15,520	-	-	15,520	15,830	16,150	16,470	16,800
Scholarship Programs	18,750	18,660	19,240	-	-	19,240	19,570	19,910	20,260	20,620
Other Operating Expenses	36,760	19,370	38,270	-	-	38,270	39,316	40,408	41,549	42,764
TOTAL OPERATING COSTS	1,363,770	1,264,865	1,318,615	-	35,000	1,353,615	1,363,126	1,399,894	1,431,603	1,460,004
*Percentage Increase over prior year						-0.7%	0.7%	2.7%	2.3%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	56,930	56,930	58,640	-	-	58,640	59,810	61,010	62,230	63,470
TOTAL CAPITAL / RESERVE	56,930	56,930	58,640	-	-	58,640	59,810	61,010	62,230	63,470
TOTAL COSTS	1,420,700	1,321,795	1,377,255	-	35,000	1,412,255	1,422,936	1,460,904	1,493,833	1,523,474
						-0.6%	0.8%	2.7%	2.3%	2.0%
<u>INTERNAL RECOVERIES</u>										
Transfer from Internal Reserve	(80,000)	(50,000)	-	-	(35,000)	(35,000)	-	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	1,338,200	1,269,295	1,374,755	-	-	1,374,755	1,420,436	1,458,404	1,491,333	1,520,974
*Percentage increase over prior year Total Costs						2.7%	3.3%	2.7%	2.3%	2.0%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

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

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

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.011
Service Name: Board Expenditures

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

Reserve Schedule

Reserve Fund: 1.011 Board

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

Reserve Cash Flow

Fund: 1022 Fund Center: 101413 ERF Group: BOARD.ERF	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	730,469	780,344	87,984	92,794	153,804	216,034
Actual Purchases	(11,193)	-	-	-	-	
Planned Purchases (Based on Capital Plan)		(751,000)	(55,000)	-	-	(20,000)
Transfer from Operating Budget	56,930	58,640	59,810	61,010	62,230	63,470
Transfer from Operating Reserve		-	-	-	-	-
Interest Income	4,137	-	-	-	-	-
Ending Balance \$	780,344	87,984	92,794	153,804	216,034	259,504

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Real Estate

FINAL BUDGET

March 2025

Service: 1.015 Real Estate

Committee: Governance Committee & Finance Committee

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	440,064	428,152	456,035	-	22,950	478,985	469,145	482,632	496,495	510,756
Allocations	69,483	69,483	78,393	-	3,604	81,997	88,534	90,064	92,726	94,544
Legal Expenses	1,500	1,500	1,550	-	-	1,550	1,580	1,610	1,640	1,670
Software Licenses	9,960	9,960	10,260	-	-	10,260	10,470	10,680	10,890	11,110
Other Operating Expenses	23,800	15,884	24,410	-	5,000	29,410	24,883	25,387	25,893	26,400
TOTAL OPERATING COSTS	544,807	524,979	570,648	-	31,554	602,202	594,612	610,373	627,644	644,480
*Percentage increase/-decrease over prior year						10.5%	-1.3%	2.7%	2.8%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	544,807	524,979	570,648	-	31,554	602,202	594,612	610,373	627,644	644,480
*Percentage increase/-decrease over prior year Total Costs						10.5%	-1.3%	2.7%	2.8%	2.7%
Internal Recoveries	(435,846)	(435,846)	(456,518)	-	(30,833)	(487,351)	(475,690)	(488,298)	(502,115)	(515,584)
NET COSTS	108,961	89,133	114,130	-	721	114,851	118,922	122,075	125,529	128,896
*Percentage increase over prior year Net Costs						5.4%	3.5%	2.7%	2.8%	2.7%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

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

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

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: _____ **1.015**

Service Name: _____ **Real Estate**

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

Reserve Schedule

Reserve Fund: 1.015 Real Estate

--

Reserve Cash Flow

Fund: 1022 Fund Center: 101418 ERF Group: PRPSRV.ERF	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	24,136	29,528	29,528	27,610	27,610	25,692
Actual Purchases	(4,734)					
Planned Purchases (Based on Capital Plan)		-	(1,918)	-	(1,918)	(1,918)
Transfer from Operating Budget	10,000	-	-	-	-	-
Interest Income	125					
Ending Balance \$	29,528	29,528	27,610	27,610	25,692	23,774

Assumptions/Background:
 2026 - 1 standard laptop
 2028 - 1 standard laptop
 2029 - 1 standard laptop

CAPITAL REGIONAL DISTRICT

2025 BUDGET

First Nations Relations

FINAL BUDGET

March 2025

Service: 1.027 First Nations Relations

Committee: First Nations Relations

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

1.027 First Nations Relations	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	620,562	588,571	755,533	93,943	-	849,475	906,253	932,447	959,382	987,079
Allocations	68,350	68,350	79,378	-	7,208	86,586	91,163	87,404	89,224	91,151
Meetings, Programs & Special Events	98,210	71,760	47,600	-	105,000	152,600	48,560	49,530	50,520	51,540
Contract for Services	626,890	448,590	369,970	-	368,000	737,970	377,370	384,920	392,620	400,470
Legal Expenses	1,270	-	1,310	-	-	1,310	1,340	1,370	1,400	1,430
Other Operating Expenses	45,380	31,917	33,810	4,200	12,400	50,410	38,898	39,834	40,812	41,822
TOTAL OPERATING COSTS	1,460,662	1,209,188	1,287,601	98,143	492,608	1,878,351	1,463,584	1,495,505	1,533,958	1,573,492
*Percentage Increase over prior year			-11.8%	6.7%	33.7%	28.6%	-22.1%	2.2%	2.6%	2.6%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	2,540	10,040	2,600	-	-	2,600	2,600	2,600	2,600	2,600
TOTAL COSTS	1,463,202	1,219,228	1,290,201	98,143	492,608	1,880,951	1,466,184	1,498,105	1,536,558	1,576,092
*Percentage Increase over prior year Total Costs			-11.8%	6.7%	33.7%	28.6%	-22.1%	2.2%	2.6%	2.6%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,463,202	1,219,228	1,290,201	98,143	492,608	1,880,951	1,466,184	1,498,105	1,536,558	1,576,092
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(319,700)	(173,100)	-	-	(473,000)	(473,000)	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(319,700)	(173,100)	-	-	(473,000)	(473,000)	-	-	-	-
NET COSTS	1,143,502	1,046,128	1,290,201	98,143	19,608	1,407,951	1,466,184	1,498,105	1,536,558	1,576,092
*Percentage Increase over prior year Net Costs			12.8%	8.6%	1.7%	23.1%	4.1%	2.2%	2.6%	2.6%
AUTHORIZED POSITIONS:										
Salaried	5.0	5.0	5.0	1.0	-	6.0	6.0	6.0	6.0	6.0

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

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

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.027

Service Name: First Nations Relations

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

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

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Reserve Cash Flow

Fund: 1022 Fund Center: 102157
ERF Group: INTGOV.ERF

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	885	9,169	11,769	10,326	7,172	7,854
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)		-	(4,043)	(5,754)	(1,918)	(3,836)
Transfer from Operating Budget	8,270	2,600	2,600	2,600	2,600	2,600
Interest Income	14					
Ending Balance \$	9,169	11,769	10,326	7,172	7,854	6,618

Assumptions/Background:

2026 - 1 standard laptop & 1 ultra portable laptop
 2027 - 3 standard laptops
 2028 - 1 standard laptop
 2029 - 2 standard laptop

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Victoria Family Court Committee

FINAL BUDGET

March 2025

Service: 1.126 Vic Family Court & Youth Justice Committee

Committee: Planning and Protective Services

DEFINITION:

To operate and fund the operation of the Victoria Family Court Committee, a family court committee under the *Provincial Court Act*; as well as to direct funding to juvenile justice committees appointed by the Board (Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997).

SERVICE DESCRIPTION:

This service provides funding for the operation and funding of a *Provincial Court Act* family court committee, currently operating as the Victoria Family Court and Youth Justice Committee. Historically, such committees were mandatory. Now, they are optional. The mandate of the committee is:

- To monitor proceedings of the court and address issues pertaining to resources and legislation concerning families and youth;
- To promote and examine extra-legal options in the youth and family systems;
- To liaise with governmental and non-governmental bodies around youth justice;
- To meet at least four times a year and to provide an annual report to CRD, other local governments, and the Attorney General

The Victoria Family Court and Youth Justice committee has been a federal Youth Justice Committee under the *Youth Criminal Justice Act* since the 1980s.

PARTICIPATION:

Participants include all 13 municipalities in the CRD and the Juan de Fuca Electoral Area.

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:

Bylaw No. 2560, Family Court Committee Extended Service Establishment Bylaw No. 1, 1997
Provincial Court Act
Youth Criminal Justice Act

COMMISSION:

FUNDING:

1.126 Vic Family Court & Youth Justice Committee	BUDGET REQUEST						FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
OPERATING COSTS:										
Internal Allocation	316	316	1,172	-	-	1,172	1,207	1,231	1,256	1,281
Meeting Costs	8,000	8,000	8,160	-	-	8,160	8,323	8,489	8,659	8,832
Third Party Payments	50,281	16,000	6,471	-	32,849	39,320	6,294	6,104	5,909	5,711
TOTAL OPERATING COSTS	58,597	24,316	15,803	-	32,849	48,652	15,824	15,824	15,824	15,824
*Percentage Increase		-58.5%	-73.03%			-16.97%	-67.5%	0.0%	0.0%	0.0%
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year	-	35,869	-	-	(32,849)	(32,849)	-	-	-	-
Balance C/F from Prior to Current year	(42,773)	(42,773)	-	-	-	-	-	-	-	-
Interest income	-	(1,588)	-	-	-	-	-	-	-	-
Management Fee Offset	-	-	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(824)	(824)	(803)	-	-	(803)	(824)	(824)	(824)	(824)
TOTAL REVENUE	(43,597)	(9,316)	(803)	-	(32,849)	(33,652)	(824)	(824)	(824)	(824)
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

2025 BUDGET

Greater Victoria Police Victims Services

FINAL BUDGET

March 2025

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) 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:

1.128 Greater Victoria Police Victims Services			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	6,097	6,097	6,464	-	-	6,464	6,658	6,791	6,927	7,066
Third Party Payments	314,759	314,759	321,054	-	-	321,054	327,476	334,026	340,706	347,520
Interest Charge	2,359	2,359	5,323	-	-	5,323	1,873	1,910	1,948	1,987
TOTAL OPERATING COSTS	323,215	323,215	332,841	-	-	332,841	336,007	342,727	349,581	356,573
*Percentage Increase		0.0%	2.98%			2.98%	1.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(3)	(3)	(2,465)	-	-	(2,465)	-	-	-	-
Grants in Lieu	(15,190)	(15,190)	(16,212)	-	-	(16,212)	(15,190)	(15,190)	(15,190)	(15,190)
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(15,193)	(15,193)	(18,677)	-	-	(18,677)	(15,190)	(15,190)	(15,190)	(15,190)
REQUISITION	(308,022)	(308,022)	(314,164)	-	-	(314,164)	(320,817)	(327,537)	(334,391)	(341,383)
*Percentage Increase		0.0%	1.99%			1.99%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

2025 Budget

Sooke Region Museum

FINAL BUDGET

MARCH 2025

Service: 1.121

Sooke Region Museum

DEFINITION:

A specified area established to provide annual financial assistance to the Sooke Region Historical Society for the purpose of operating, maintaining and developing the Sooke Region Museum (Bylaw No. 1189 - November 23, 1983); increased levy amendment Bylaw No. 1538 - June 10, 1987, converted by Bylaw No. 3751 - March 2011, both Sooke Region Museum services (1.120 & 1.121) merged into one by Bylaw No. 3827 - July 2012, increased levy Bylaw No. 3942 - April 16, 2014.

SERVICE DESCRIPTION:

This service provides an annual contribution in support of the Sooke Region Museum operations and historical programs. The service was established in 1983 and is administered by the Sooke Region Historical Society.

PARTICIPATION:

Western portions of the Juan de Fuca Electoral Area and the District of Sooke.

MAXIMUM LEVY:

Greater of \$191,000 or \$0.063 / \$1,000 of actual assessed value of land and improvements.

FUNDING:

Requisition

1.121 - Sooke Region Museum	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Payments to Sooke Regional Museum	225,630	225,630	232,400	62,940	-	295,340	301,247	307,272	313,417	319,685
Allocations	4,447	4,447	4,602	-	-	4,602	4,740	4,835	4,932	5,030
Other Operating Expenses	30	10	30	-	-	30	31	32	33	34
TOTAL COSTS	230,107	230,087	237,032	62,940	-	299,972	306,018	312,139	318,382	324,749
*Percentage Increase over prior year			3.0%	27.4%		30.4%	2.0%	2.0%	2.0%	2.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	56	(56)	-	-	(56)	-	-	-	-
Balance c/fwd from 2023 to 2024	(1,995)	(1,995)	-	-	-	-	-	-	-	-
Grants in Lieu of Taxes	(643)	(643)	(660)	-	-	(660)	(680)	(700)	(720)	(740)
Other Revenue	(10)	(46)	(10)	-	-	(10)	(10)	(10)	(10)	(10)
TOTAL REVENUE	(2,648)	(2,628)	(726)	-	-	(726)	(690)	(710)	(730)	(750)
REQUISITION	(227,459)	(227,459)	(236,306)	(62,940)	-	(299,246)	(305,328)	(311,429)	(317,652)	(323,999)
*Percentage increase over prior year Requisition			3.9%	27.7%		31.6%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

2025 BUDGET

FINANCE & TECHNOLOGY

FINAL BUDGET

March 2025

FINAL BUDGET
March 12, 2025
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CAPITAL REGIONAL DISTRICT

2025 BUDGET

Finance

FINAL BUDGET

March 2025

Service: 1.017 Finance

Committee: Governance Committee & Finance Committee

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.017 - FINANCE	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,206,303	6,629,499	7,038,592	609,340	-	7,647,932	8,120,425	8,117,678	8,351,909	8,508,406
Allocations	328,522	328,522	393,861	-	36,037	429,898	465,925	459,305	476,801	485,930
Auditing Expense	83,000	83,000	86,000	-	-	86,000	89,000	90,780	92,600	94,450
Contract for Services	714,220	300,934	77,480	-	141,895	219,375	250,000	250,000	250,000	250,000
Postage & Freight	255,170	228,630	262,820	-	-	262,820	268,080	273,450	278,920	284,500
Supplies	87,890	73,563	78,640	-	14,000	92,640	80,610	80,030	81,620	83,250
Other Operating Expenses	377,620	370,866	350,860	23,500	55,600	429,960	481,275	470,973	480,903	491,119
TOTAL OPERATING COSTS	9,052,725	8,015,014	8,288,253	632,840	247,532	9,168,625	9,755,314	9,742,216	10,012,752	10,197,655
*Percentage Increase over prior year			-8.4%	7.0%	2.7%	1.3%	6.4%	-0.1%	2.8%	1.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to SAP/S4 Hana project	-	400,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	35,000	435,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Debt Expenditures	-	-	98,000	-	-	98,000	203,000	304,332	304,332	304,332
TOTAL COSTS	9,087,725	8,450,014	8,421,253	632,840	247,532	9,301,625	9,993,314	10,081,548	10,352,084	10,536,987
*Percentage Increase over prior year			-7.3%	7.0%	2.7%	2.4%	7.4%	0.9%	2.7%	1.8%
<u>REVENUE</u>										
US Bank Rebate	(61,980)	(61,980)	(63,840)	-	-	(63,840)	(65,120)	(66,420)	(67,750)	(69,110)
Provincial Grants	(60,000)	(60,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Sales of Services	(240,330)	(215,348)	(256,980)	-	-	(256,980)	(262,120)	(267,360)	(272,710)	(278,160)
Other	(90,406)	(89,117)	(93,201)	-	-	(93,201)	(96,015)	(98,900)	(101,868)	(104,911)
Allocation Recoveries	(107,680)	(107,680)	(208,910)	-	-	(208,910)	(395,530)	(500,690)	(504,620)	(508,640)
Transfer from Reserve	(796,833)	(442,289)	(161,303)	-	(141,895)	(303,198)	(165,977)	-	-	-
TOTAL REVENUES	(1,357,228)	(976,413)	(844,235)	-	(141,895)	(986,130)	(1,044,762)	(993,370)	(1,006,948)	(1,020,821)
NET COSTS	7,730,497	7,473,601	7,577,018	632,840	105,637	8,315,495	8,948,553	9,088,178	9,345,137	9,516,166
*Percentage increase over prior year Net Costs			-2.0%	8.2%	1.4%	7.6%	7.6%	1.6%	2.8%	1.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	50.0	50.0	47.0	4.0	-	51.0	53.0	53.0	53.0	53.0
Term	3.5	3.5	3.0	1.0	-	4.0	3.5	1.5	1.5	1.0

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

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

EXPENDITURE

Buildings	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Equipment	\$0	\$30,182	\$32,754	\$49,321	\$49,321	\$43,567	\$205,145
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$100,000	\$130,182	\$32,754	\$49,321	\$49,321	\$43,567	\$305,145

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

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

Reserve Schedule

Reserve Fund: 1.017 Finance

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Reserve Cash Flow

Fund: 1022 Fund Center: 101420 ERF Group: FIN.ERF	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	398,128	416,748	421,566	423,812	409,491	395,170
Actual Purchases	(18,619)					
Planned Purchases (Based on Capital Plan)		(30,182)	(32,754)	(49,321)	(49,321)	(43,567)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	2,238	-	-	-	-	-
Ending Balance \$	416,748	421,566	423,812	409,491	395,170	386,603

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

CAPITAL REGIONAL DISTRICT

2025 Budget

Regional Grants in Aid

FINAL BUDGET

MARCH 2025

Service: 1.112 Regional Grant in Aid

Committee: 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:

\$0.05 / \$1,000 on converted value of hospital assessed land and improvements.

COMMITTEE:

Finance Committee

1.112 - Regional Grants in Aid	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Grants in Aid - ICF	1,609,336	-	1,692,433	-	-	1,692,433	-	-	-	-
TOTAL OPERATING COSTS	1,609,336	-	1,692,433	-	-	1,692,433	-	-	-	-
*Percentage Increase over prior year			5.2%			5.2%	NA	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Balance c/fwd from 2024 to 2025	-	1,642,433	(1,642,433)	-	-	(1,642,433)	-	-	-	-
Balance c/fwd from 2023 to 2024	(1,569,336)	(1,569,336)	-	-	-	-	-	-	-	-
Interest Income	(40,000)	(73,097)	(50,000)	-	-	(50,000)	-	-	-	-
TOTAL REVENUE	(1,609,336)	-	(1,692,433)	-	-	(1,692,433)	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year Requisition						0.0%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Information Technology

FINAL BUDGET

March 2025

Service: 1.022 Information Technology

Committee: Governance Committee & Finance Committee

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

1.022 INFORMATION TECHNOLOGY	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,577,375	6,740,351	7,586,524	411,114	-	7,997,638	8,605,258	8,387,381	8,589,336	8,796,017
Allocations	566,415	566,415	660,055	-	25,227	685,282	762,096	798,013	824,040	840,714
Consulting	48,470	30,300	49,930	-	217,500	267,430	78,820	122,370	66,250	55,650
Contract for Services	1,098,010	1,001,346	810,620	(110,250)	100,000	800,370	1,084,940	698,640	721,190	744,500
Software Licenses & Computer Mtce	2,782,440	2,765,899	2,385,880	726,000	411,500	3,523,380	3,613,600	3,674,294	3,749,962	3,863,232
Other Operating Expenses	724,940	511,009	594,700	25,500	143,000	763,200	613,617	637,226	647,332	667,281
TOTAL OPERATING COSTS	12,797,650	11,615,319	12,087,709	1,052,364	897,227	14,037,300	14,758,331	14,317,924	14,598,110	14,967,394
*Percentage Increase over prior year			-5.5%	8.2%	7.0%	9.7%	5.1%	-3.0%	2.0%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to ERP Projects	468,570	718,570	605,470	-	750,000	1,355,470	1,461,336	565,360	582,320	599,790
Transfer to Equipment Replacement Fund	119,270	119,270	-	-	-	-	-	71,885	74,040	76,270
TOTAL CAPITAL / RESERVES	587,840	837,840	605,470	-	750,000	1,355,470	1,461,336	637,245	656,360	676,060
TOTAL COSTS	13,385,490	12,453,159	12,693,179	1,052,364	1,647,227	15,392,770	16,219,667	14,955,169	15,254,470	15,643,454
*Percentage increase over prior year Total Costs			-5.2%	7.9%	12.3%	15.0%	5.4%	-7.8%	2.0%	2.5%
Funding from Capital Fund	(1,237,094)	(441,094)	(475,531)	-	-	(475,531)	(486,937)	-	-	-
Funding from Operating Reserve	(305,254)	(165,754)	-	-	(857,000)	(857,000)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	11,843,142	11,846,311	12,217,648	1,052,364	790,227	14,060,239	15,732,730	14,955,169	15,254,470	15,643,454
Service Fees	(40,000)	(40,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(5,000)	-	-	-	-	-	-	-	-
TOTAL REVENUES	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET COSTS	11,803,142	11,801,311	12,177,648	1,052,364	790,227	14,020,239	15,692,730	14,915,169	15,214,470	15,603,454
*Percentage increase over prior year Net Costs			3.2%	8.9%	6.7%	18.8%	11.9%	-5.0%	2.0%	2.6%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	49.27	49.27	49.27	5.50		54.77	56.27	56.77	56.77	56.77
Term	4.0	4.0	3.0			3.0	3.0	-	-	-

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

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

EXPENDITURE

Buildings	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
Equipment	\$700,554	\$3,800,453	\$3,199,688	\$883,637	\$109,184	\$109,184	\$8,102,146
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$120,000	\$0	\$0	\$0	\$0	\$120,000
	\$750,554	\$3,970,453	\$3,199,688	\$883,637	\$109,184	\$109,184	\$8,272,146

SOURCE OF FUNDS

Capital Funds on Hand	\$750,554	\$3,775,105	\$3,149,000	\$840,000	\$60,000	\$60,000	\$7,884,105
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$195,348	\$50,688	\$43,637	\$49,184	\$49,184	\$388,041
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$750,554	\$3,970,453	\$3,199,688	\$883,637	\$109,184	\$109,184	\$8,272,146

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.022
 Service Name: Information Technology

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
25-01	Replacement	Computer Equipment	Staff Computer Equipment Replacement	\$ 138,041	E	ERF	\$ -	\$ 25,348	\$ 30,688	\$ 23,637	\$ 29,184	\$ 29,184	\$ 138,041
17-01	Replacement	SAP	Business Warehouse	\$ 75,000	E	Cap	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
19-06	Replacement	Data Centre Replacements	Wi-Fi Network System	\$ 170,000	E	Cap	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts	\$ 550,000	E	Cap	\$ 100,000	\$ 100,000	\$ -	\$ 450,000	\$ -	\$ -	\$ 550,000
20-03	Replacement	Data Centre Replacements	Application Load Balance	\$ 65,000	E	Cap	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
20-05	Replacement	Data Centre Replacements	Uninterruptible Power Supph	\$ 150,000	E	Cap	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000	\$ 60,000	\$ 150,000
20-06	Replacement	Data Centre Replacements	Fisgard Phone System	\$ 430,000	E	Cap	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000
20-07	Replacement	Meeting Room Equipment Replacemer	Replacement of A/V technology component	\$ 130,000	E	ERF	\$ -	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 130,000
23-01	Replacement	2023 IBC 15f-1.5 SAP Lifecycle Replacemen	SAP Migration from ECC to S4	\$ 8,709,000	E	Cap	\$ 255,554	\$ 2,335,105	\$ 948,000	\$ -	\$ -	\$ -	\$ 3,284,105
24-05	New	Physical Security	Card access for data facilities	\$ 100,000	E	Cap	\$ 80,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-06	Replacement	Brightsign replacements	Replace and upgrade systems to current standard	\$ 10,000	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-18	Replacement	VDI system upgrades	Increase capacity to existing VDI infrastructure to improve the VDI environment and prepare for high perf loads	\$ 50,000	E	Cap	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-02	Replacement	Van	Replace IT Van (want this outfitted with proper shelving and bin)	\$ 120,000	V	ERF	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
25-03	Renewal	2025 IBC 13a-3.2 - SAP S4HANA Enhancements	Post migration enhancements to optimize performance, streamline processes, enhance analytic integrate automation, and improve scalability and security. Includes upgrades to user interfaces, backup, disaster recovery, and integration with other application.	\$ 2,610,000	E	Cap	\$ -	\$ 810,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 2,610,000
25-07	Replacement	Data Centre Replacements	Replace Backup	\$ 350,000	E	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
26-02	Replacement	2025 IBC 13a-3.3 - Communications Infrastructure Improvements	Enhance network and cellular communication across critical facilities, addressing deficiencies in coverage and quality to ensure reliable and secure infrastructure	\$ 160,000	E	Cap	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
26-03	Replacement	2025 IBC 13a-4.3 - Cyber Security Network Improvements	Advance cybersecurity at CRD, by investing in Identity Management, MFA, SIEM, encryption, Zero Trust EDR, and network segmentation. We will also enhance backup, CSPM, DevSecOps, incident response, third-party risk management, and user training.	\$ 200,000	E	Cap	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
27-02	Replacement	2025 IBC 13a-4.5 - Alternate Data Centre	Build a backup Data Center at McLoughlin Point Wastewater Treatment Plant by 2027 to support CRD critical applications and services. This will include backup technology, storage, compute power, virtual servers, security, network, UPS, and power systems.	\$ 315,000	E	Cap	\$ -	\$ -	\$ -	\$ 315,000	\$ -	\$ -	\$ 315,000
18-07	Replacement	Data Centre Replacements	Server Replacements	\$ 75,000	E	Cap	\$ 75,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
24-19	New	New Workstations and Office Densificator	Allowance to ensure that Technical Services needs are met in new spa	\$ 50,000	B	Cap	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-03	New	Radio Truck Equipment	Tools, equipment, and safety gear for two new crew truck	\$ 40,000	E	Cap	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
													\$ -
													\$ -
			Grand Total	\$ 14,497,041				\$ 3,970,453	\$ 3,199,688	\$ 883,637	\$ 109,184	\$ 109,184	\$ 8,272,146

Equipment Reserve Schedule

Reserve Fund: 1.022 Fisgard Meeting Room ERF

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

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217 ERF Group: ITMTGROOM.ERF (ITG.ERF)	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	100,844	121,459	91,459	91,459	91,459	91,459
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(50,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	615					
Ending Balance \$	121,459	91,459	91,459	91,459	91,459	91,459

Assumptions/Background:

Replacement of meeting room audio/video components.

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

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Equipment Reserve Cash Flow

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

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	363,858	460,809	333,701	321,613	388,831	453,037
Actual Purchases	(42,720)					
Planned Purchases (Based on Capital Plan)		(145,348)	(30,688)	(23,637)	(29,184)	(29,184)
Transfer from Operating Budget	137,530	18,240	18,600	90,855	93,390	96,010
Interest Income	2,140					
Ending Balance \$	460,809	333,701	321,613	388,831	453,037	519,863

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GIS Information Systems

FINAL BUDGET

March 2025

Service: 1.101 GIS Information Systems

Committee: Governance Committee & Finance Committee

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 municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries.

1.101 GIS INFORMATION SYSTEMS	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	406,349	435,404	428,529	-	-	428,529	438,798	449,306	460,057	471,058
Allocations	14,306	14,306	15,122	-	-	15,122	17,012	18,512	18,929	19,401
Data Processing Services	101,240	88,337	104,280	-	-	104,280	106,370	108,500	110,670	112,880
Supplies	47,860	50,000	49,300	-	-	49,300	50,300	51,320	52,350	53,410
Other Operating Expenses	15,600	13,334	16,540	-	-	16,540	16,886	17,234	17,583	17,944
TOTAL OPERATING COSTS	585,355	601,381	613,771	-	-	613,771	629,366	644,872	659,589	674,693
*Percentage Increase over prior year			4.9%			4.9%	2.5%	2.5%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	18,260	14,889	18,240	-	-	18,240	18,600	18,970	19,350	19,740
Transfer to Operating Reserve Fund	50,000	37,345	50,000	-	-	50,000	50,000	50,000	50,000	50,000
TOTAL CAPITAL / RESERVES	68,260	52,234	68,240	-	-	68,240	68,600	68,970	69,350	69,740
TOTAL COSTS	653,615	653,615	682,011	-	-	682,011	697,966	713,842	728,939	744,433
			4.3%			4.3%	2.3%	2.3%	2.1%	2.1%
Internal Recoveries	(514,396)	(514,396)	(524,684)	-	-	(524,684)	(535,180)	(545,880)	(556,800)	(567,940)
TOTAL COSTS LESS INTERNAL RECOVERIES	139,219	139,219	157,327	-	-	157,327	162,786	167,962	172,139	176,493
<u>SOURCES OF FUNDING</u>										
Transfer from Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
PILT Revenue	(5,972)	(5,972)	(6,545)	-	-	(6,545)	(6,150)	(6,270)	(6,390)	(6,510)
TOTAL REVENUE	(5,972)	(5,972)	(6,545)	-	-	(6,545)	(6,150)	(6,270)	(6,390)	(6,510)
REQUISITION	(133,247)	(133,247)	(150,782)	-	-	(150,782)	(156,636)	(161,692)	(165,749)	(169,983)
*Percentage increase over prior year requisition			13.2%			13.2%	3.9%	3.2%	2.5%	2.6%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

Operating Reserve Schedule

Operating Reserve Fund: 1.101 GIS Information Systems

Established by Bylaw No. 4102 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 Cash Flow

Fund: 1500 Fund Center: 105510	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	42,189	52,927	32,927	82,927	57,927	107,927
Actual Purchases	(255,170)					
Planned Purchases		(70,000)	(260,000)	(75,000)	(265,000)	(80,000)
Transfer from Operating Budgets	258,875	50,000	310,000	50,000	315,000	50,000
Interest Income	7,033					
Ending Balance \$	52,927	32,927	82,927	57,927	107,927	77,927

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Geo-Spatial Referencing

FINAL BUDGET

March 2025

Service: 1.335 Geo-Spatial Referencing

Committee: Governance Committee & Finance Committee

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 Committee and Finance Committee

FUNDING:

Requisition

AUTHORITY:

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Allocations	23,186	23,186	23,879	-	-	23,879	24,596	25,087	25,589	26,101
Contract for Services	22,690	22,690	23,370	-	-	23,370	23,840	24,320	24,810	25,310
Consulting	15,210	-	15,670	-	-	15,670	15,980	16,300	16,630	16,960
Facilities Rental	15,930	8,021	16,410	-	-	16,410	16,740	17,070	17,410	17,760
Software Licenses & Fees	23,890	21,310	24,600	-	-	24,600	25,090	25,590	26,100	26,620
Other Operating Expenses	18,490	12,297	19,250	-	-	19,250	19,699	20,257	20,745	21,254
TOTAL OPERATING COSTS	119,396	87,504	123,179	-	-	123,179	125,945	128,624	131,284	134,005
*Percentage Increase over prior year			3.2%			3.2%	2.2%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	64,010	96,842	35,000	-	-	35,000	35,700	36,185	36,910	37,650
Transfer to Capital Reserve Fund	-	-	30,550	-	-	30,550	30,660	31,270	31,900	32,440
TOTAL CAPITAL / RESERVES	64,010	96,842	65,550	-	-	65,550	66,360	67,455	68,810	70,090
TOTAL COSTS	183,406	184,346	188,729	-	-	188,729	192,305	196,079	200,094	204,095
<u>SOURCES OF FUNDING</u>						2.9%	1.9%	2.0%	2.0%	2.0%
PILT Revenue	(7,870)	(7,870)	(8,222)	-	-	(8,222)	(7,840)	(8,000)	(8,170)	(8,340)
Sale of Services	(8,660)	(9,600)	(8,920)	-	-	(8,920)	(9,100)	(9,280)	(9,470)	(9,660)
Interest Income	(160)	(160)	(160)	-	-	(160)	(160)	(160)	(160)	(160)
TOTAL REVENUE	(16,690)	(17,630)	(17,302)	-	-	(17,302)	(17,100)	(17,440)	(17,800)	(18,160)
REQUISITION	(166,716)	(166,716)	(171,427)	-	-	(171,427)	(175,205)	(178,639)	(182,294)	(185,935)
*Percentage increase over prior year requisition			2.8%			2.8%	2.2%	2.0%	2.0%	2.0%

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

Service No.	1.335	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Geo-Spatial Referencing							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$190,000	\$250,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$290,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$190,000	\$250,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$290,000

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$190,000	\$250,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$290,000
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$190,000	\$250,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$290,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.335

Service Name: Geo-Spatial Referencing

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
17-01	Replacement	RTK System Digital Infrastructure	RTK system infrastructure (computers, communications, power)	\$ 80,000	E	ERF	\$ 30,000	\$ 40,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 80,000
24-01	Replacement	RTK Tool System Refresh	RTK Tool System Refresh (replacement of EOL tool systems)	\$ 210,000	E	ERF	\$ 160,000	\$ 210,000					\$ 210,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 290,000				\$ 250,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 290,000

Operating Reserve Schedule

Operating Reserve Fund: 1.335 Geo-Spatial Referencing

Established by Bylaw No. 4521, Amendment No. 3 2022 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 Cash Flow

Fund: 1500 Fund Center: 105552	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	11,387	11,916	11,916	11,916	11,916	11,916
Actual Purchases	-					
Planned Purchases		-	-	-	-	-
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	530	-	-	-	-	-
Ending Balance \$	11,916	11,916	11,916	11,916	11,916	11,916

Assumptions/Background:

Equipment Reserve Schedule

Reserve Fund: 1.335 Geospatial

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101726
ERF Group: GEOSPA.ERF

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	305,995	421,814	206,814	232,514	258,699	285,609
Actual Purchases	(11,987)					
Planned Purchases (Based on Capital Plan)		(250,000)	(10,000)	(10,000)	(10,000)	(10,000)
Transfer from Operating Budget	125,893	35,000	35,700	36,185	36,910	37,650
Interest Income	1,913					
Ending Balance \$	421,814	206,814	232,514	258,699	285,609	313,259

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Royal Theatre

FINAL BUDGET

March 2025

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

Greater of \$580,000 or \$0.00590 per \$1000 of net taxable value of land and improvements.

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

MAXIMUM CAPITAL DEBT:

NIL

COMMISSION:

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

FUNDING:

ROYAL THEATRE	BUDGET REQUEST						FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
OPERATING COSTS:										
Third Party Payment	37,535	37,535	37,014	-	-	37,014	37,521	37,529	37,070	35,989
Insurance Costs	44,300	44,300	50,490	-	-	50,490	55,539	61,092	67,201	73,922
Standard Overhead Allocation	17,565	17,565	17,814	-	-	17,814	18,340	18,779	19,229	19,689
Arts Manager Allocation	-	-	-	-	-	0	-	-	-	-
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
TOTAL OPERATING COSTS	100,000	100,000	105,918	-	-	105,918	112,000	118,000	124,100	130,200
*Percentage Increase		0.00%	5.92%			5.92%	5.74%	5.36%	5.17%	4.92%
CAPITAL / RESERVE										
Capital Equipment Purchase	105,000	105,000	105,000	-	-	105,000	105,000	109,000	109,000	113,000
Transfer to Capital Reserve Fund	375,000	375,000	385,000	-	-	385,000	385,000	381,000	381,000	377,000
TOTAL CAPITAL COSTS	480,000	480,000	490,000	-	-	490,000	490,000	490,000	490,000	490,000
TOTAL COSTS	580,000	580,000	595,918	-	-	595,918	602,000	608,000	614,100	620,200
		0.00%	2.74%			2.74%	1.02%	1.00%	1.00%	0.99%
FUNDING SOURCES (REVENUE)										
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)	(595,918)	-	-	(595,918)	(602,000)	(608,000)	(614,100)	(620,200)

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

Service No.	1.290 Royal Theatre	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$222,000	\$1,231,000	\$1,043,000	\$0	\$0	\$0	\$2,274,000
Equipment	\$0	\$345,000	\$55,000	\$0	\$16,500	\$0	\$416,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$222,000	\$1,576,000	\$1,098,000	\$0	\$16,500	\$0	\$2,690,500

SOURCE OF FUNDS

Capital Funds on Hand	\$222,000	\$222,000	\$0	\$0	\$0	\$0	\$222,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$380,000	\$0	\$0	\$0	\$380,000
Donations / Third Party Funding	\$0	\$375,000	\$380,000	\$0	\$0	\$0	\$755,000
Reserve Fund	\$0	\$979,000	\$338,000	\$0	\$16,500	\$0	\$1,333,500
	\$222,000	\$1,576,000	\$1,098,000	\$0	\$16,500	\$0	\$2,690,500

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.290

Service Name: Royal Theatre

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort	\$ 75,000	B	Res		75,000					\$ 75,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.	\$ 2,293,000	B	Res		375,000	93,000				\$ 468,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other		375,000					\$ 375,000
	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Cap	110,000	110,000					\$ 110,000
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	\$ 115,000	B	Cap	112,000	112,000					\$ 112,000
23-01	Study	Study and plan main floor replacement including seats and aisle lights.	Study and plan main floor replacement including seats and aisle lights	\$ 30,000	B	Res		30,000					\$ 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	→		280,000				\$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant	→		280,000				\$ 280,000
	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res	→		140,000				\$ 140,000
24-04	Renewal	Wardrobe Department Upgrade	Upgrade wardrobe department	\$ 83,000	B	Res	→	83,000					\$ 83,000
24-05	Renewal	Restore Stage Surface	Deep restoration and refinish of stage surface	\$ 9,000	B	Res	→	9,000					\$ 9,000
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	\$ 250,000	B	Other	→		100,000				\$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant	→		100,000				\$ 100,000
	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Res	→		50,000				\$ 50,000
25-02	Replacement	Replace APs and UPS	Replace wireless access points and back up batteries	\$ 15,000	E	Res		15,000					\$ 15,000
25-03	Replacement	Replace Automated Lighting Fixtures	Replace lighting fixtures with new supported system with energy efficient LED technology	\$ 135,000	E	Res		135,000					\$ 135,000
25-04	Replacement	Replace Security Camera System	Replace aging security camera system	\$ 32,000	E	Res		32,000					\$ 32,000
25-05	Replacement	Replace Main Electrical Panel	Replace 22 year old water damaged main electrical panel	\$ 130,000	E	Res		130,000					\$ 130,000
25-06	Renewal	Add new storage in bar and concession	Add new storage in bar and concession for efficiency and security of inventory	\$ 12,000	B	Res		12,000					\$ 12,000
25-07	Replacement	Replace Green Room and Dressing Room Furniture	Replace chairs purchased in 2002 and reupholster modular couches	\$ 33,000	E	Res		33,000					\$ 33,000
25-08	Defer	Emergency Repairs	Unforeseen emergency repairs.	\$ 50,000	B	Res		50,000					\$ 50,000
26-01	Replacement	Replace Switches	Replace network switches	\$ 55,000	E	Res			55,000				\$ 55,000
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	\$ 16,500	E	Res					16,500		\$ 16,500
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 4,033,500				\$ 1,576,000	\$ 1,098,000	\$ -	\$ 16,500	\$ -	\$ 2,690,500

Service: 1.290 Royal Theatre

Project Number 20-03 **Capital Project Title** Add Balcony & Pit Railings **Capital Project Description** Add railings to ensure patron safety and comfort
Project Rationale The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.

Project Number 21-12 **Capital Project Title** Repair Building Envelope **Capital Project Description** Repairing building envelope of the 1914 structure.
Project Rationale Flagged as immediate priority in Royal Theatre – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1914 structure will remain stable and will reduce energy consumption

Project Number 21-13 **Capital Project Title** Plan, Rebuild and Expand Orchestra Pit **Capital Project Description** Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers
Project Rationale Plan, rebuild and expand orchestra pit to align with professional standards of performing arts organizations.

Project Number 24-01 **Capital Project Title** Repour and refinish concrete main floor and replacement of seats and aisle lights **Capital Project Description** Repour and refinish concrete main floor and replacement of seats and aisle lights
Project Rationale Repouring and refinishing concrete main floor for improved safety, hygiene and cleaning protocols. Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats reaching end of useful life.

Project Number 24-04 **Capital Project Title** Wardrobe Department Upgrade **Capital Project Description** Upgrade wardrobe department
Project Rationale Upgrade wardrobe department with electrical upgrade, extensive plumbing upgrades, dropped ceiling and drywall to accommodate two more stacked washers and dryers in order to meet clients' requirements.

Project Number 24-05 **Capital Project Title** Restore Stage Surface **Capital Project Description** Deep restoration and refinish of stage surface
Project Rationale Deep restoration and refinish of stage surface to return to fixed level.

Project Number 25-01 **Capital Project Title** Replace Seats and Aisle Lights in balcony **Capital Project Description** Replace 20 year old seats in balcony
Project Rationale Replacing the seats and lights for patrons comfort and safety. New seating will improve cleaning protocols. Current seats are reaching end of useful life.

Service: 1.290		Royal Theatre	
Project Number	25-02	Capital Project Title	Replace APs and UPS
Capital Project Description	Replace wireless access points and back up batteries		
Project Rationale	Replace APs and UPS to update the network infrastructure as required by CRD Information Technology replacement plan.		
Project Number	25-03	Capital Project Title	Replace Automated Lighting Fixtures
Capital Project Description	Replace lighting fixtures with new supported system with energy efficient LED technology		
Project Rationale	Original fixtures have not been supported by the manufacturer for over 7 years and parts are no longer available. New fixtures will have energy efficient LED technology and purchased as a system will ensure consistent build quality, internal parts and firmware.		
Project Number	25-04	Capital Project Title	Replace Security Camera System
Capital Project Description	Replace aging security camera system		
Project Rationale	Current security camera system legacy equipment is not supported by current security monitoring company. Purchase of new CRD supplied cameras and supporting hardware provides longevity and support for safety and security at the theatre.		
Project Number	25-05	Capital Project Title	Replace Main Electrical Panel
Capital Project Description	Replace 22 year old water damaged main electrical panel		
Project Rationale	Main electrical panel has been damaged by water and is no longer reliable.		
Project Number	25-06	Capital Project Title	Add new storage in bar and concession
Capital Project Description	Add new storage in bar and concession for efficiency and security of inventory		
Project Rationale	Adding new lockable storage cabinet in the bar and concession will improve efficiency and security of inventory.		
Project Number	25-07	Capital Project Title	Replace Green Room and Dressing Room Furniture
Capital Project Description	Replace chairs purchased in 2002 and reupholster modular couches		
Project Rationale	Replacing chairs purchased in 2002 and reupholstering modular couches in dressing rooms and green for improved artist comfort and service.		
Project Number	25-08	Capital Project Title	Emergency Repairs
Capital Project Description	Unforeseen emergency repairs.		
Project Rationale	Capital funds to accommodate any emergency repairs to the building.		

Service: 1.290 Royal Theatre

Project Number 26-01 **Capital Project Title** Replace Switches **Capital Project Description** Replace network switches
Project Rationale Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 28-01 **Capital Project Title** Replace SRST **Capital Project Description** Replace Cisco phone communications system
Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

**1.290 Royal Theatre
Asset and Reserve Summary
2025 - 2029 Financial Plan**

Asset Profile

Royal Theatre

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

Capital Reserve Fund Schedule

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

Cost Centre: 101607 (PLO)

Capital Reserve Fund

Projected year end balance

Beginning Balance

Planned Capital Expenditure (Based on Capital Plan)

Transfer from Operating Budget

Interest Income**

Total projected year end balance

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	1,349,247	1,491,176	957,176	1,004,176	1,385,176	1,749,676
Planned Capital Expenditure (Based on Capital Plan)	(297,601)	(979,000)	(338,000)	-	(16,500)	-
Transfer from Operating Budget	375,000	385,000	385,000	381,000	381,000	377,000
Interest Income**	64,530	60,000				
Total projected year end balance	1,491,176	957,176	1,004,176	1,385,176	1,749,676	2,126,676

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

McPherson Theatre

FINAL BUDGET

March 2025

Service: 1.295 McPherson Theatre

Committee: Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

The City of Victoria is the only participant.

MAXIMUM LEVY:

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

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

MAXIMUM CAPITAL DEBT:

None

COMMISSION:

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

FUNDING:

McPHERSON THEATRE	BUDGET REQUEST						FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
OPERATING COSTS:										
Third Party Payments	306,282	306,282	303,787	-	-	303,787	304,808	303,856	302,882	301,888
Standard Overhead Allocation	34,959	34,959	34,911	-	-	34,911	35,958	36,677	37,411	38,159
Arts Manager Allocation	7,565	7,565	7,814	-	-	7,814	8,040	8,273	8,513	8,759
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	349,106	349,106	346,812	-	-	346,812	349,106	349,106	349,106	349,106
*Percentage Increase		0.00%	-0.66%			-0.66%	0.66%	0.00%	0.00%	0.00%
CAPITAL / RESERVE										
Capital Equipment Purchases	90,000	90,000	90,000	-	-	90,000	90,000	94,000	94,000	98,000
Transfer to Reserve Fund	346,233	346,233	346,233	-	-	346,233	346,233	342,233	342,233	338,233
TOTAL CAPITAL / RESERVES	436,233	436,233	436,233	-	-	436,233	436,233	436,233	436,233	436,233
TOTAL COSTS	785,339	785,339	783,045	-	-	783,045	785,339	785,339	785,339	785,339
FUNDING SOURCES (REVENUE)										
Estimated balance C/F from current to Next year		-	-	-	-					
Balance C/F from Prior to Current year	-	-								
Grants In Lieu of Taxes	(35,339)	(35,339)	(33,045)	-	-	(33,045)	(35,339)	(35,339)	(35,339)	(35,339)
TOTAL REVENUE	(35,339)	(35,339)	(33,045)	-	-	(33,045)	(35,339)	(35,339)	(35,339)	(35,339)
REQUISITION	(750,000)	(750,000)	(750,000)	-	-	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
*Percentage increase over prior year requisition		0.0%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%

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

Service No.	1.295 McPherson Theatre	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$227,500	\$781,500	\$238,000	\$190,000	\$0	\$0	\$1,209,500
Equipment	\$0	\$122,000	\$44,000	\$0	\$16,500	\$0	\$182,500
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$227,500	\$903,500	\$282,000	\$190,000	\$16,500	\$0	\$1,392,000

SOURCE OF FUNDS

Capital Funds on Hand	\$227,500	\$227,500	\$0	\$0	\$0	\$0	\$227,500
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$676,000	\$282,000	\$190,000	\$16,500	\$0	\$1,164,500
	\$227,500	\$903,500	\$282,000	\$190,000	\$16,500	\$0	\$1,392,000

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.295
 Service Name: McPherson Theatre

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total	
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	\$ 1,163,000	B	Res		\$ 300,000	\$ 238,000	\$ 190,000			\$ 728,000	
	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade		B	Cap	\$ 199,000	\$ 199,000					\$ 199,000	
22-06	Renewal	Recoating of Fibreglass Façade	Recoating of fibreglass façade	\$ 26,000	B	Res							\$ -	
22-07	Renewal	Repair Stand-alone canopies	Repair stand-alone canopies	\$ 45,000	B	Cap	\$ 28,500	\$ 28,500					\$ 28,500	
24-02	Replacement	Replace Architectural Detail Lighting	Replace tungsten and quartz architectural lights with LED technology	\$ 20,000	B	Res							\$ -	
24-05	Replacement	Remove Concrete Canopies	Remove concrete canopies	\$ 40,000	B	Res							\$ -	
25-01	Replacement	Replace APs and UPS	Replace wireless access points and back up batteries	\$ 15,000	E	Res		\$ 15,000					\$ 15,000	
25-02	Replacement	Replace Outdoor Digital Sign	Replace outdoor digital sign with new hardware and new LED panels	\$ 81,000	E	Res		\$ 81,000					\$ 81,000	
25-03	Replacement	Balcony Lighting Pipes and LED Fixtures Upgrade	Upgrade the balcony lighting positions including fall protection to meet safety and seismic regulations and automated lighting fixtures	\$ 204,000	B	Res		\$ 204,000					\$ 204,000	
25-04	Replacement	Replace Security Camera System	Replace aging security camera system	\$ 26,000	E	Res		\$ 26,000					\$ 26,000	
25-05	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$ 50,000	B	Res		\$ 50,000					\$ 50,000	
26-01	Replacement	Replace Switches	Replace network switches	\$ 44,000	E	Res			\$ 44,000				\$ 44,000	
28-01	Replacement	Replace SRST	Replace Cisco phone communications system	\$ 16,500	E	Res					\$ 16,500		\$ 16,500	
													\$ -	
													\$ -	
													\$ -	
			Grand Total	\$ 1,730,500				\$ 903,500	\$ 282,000	\$ 190,000	\$ 16,500	\$ -	\$ 1,392,000	

Service: 1.295 McPherson Theatre

Project Number 21-13 **Capital Project Title** Repair Building Envelope and Restore Façade **Capital Project Description** Repair building envelope and restore façade
Project Rationale Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing building envelope will ensure the 1913 structure will remain stable and will reduce energy consumption. Restoring the 1913 façade will include point work on the bricks, gutter replacement and refinishing the fiberglass stonework around the historic wooden doors.

Project Number 22-06 **Capital Project Title** Recoating of Fibreglass Façade **Capital Project Description** Recoating of fibreglass façade
Project Rationale Flagged as immediate priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Recoating the fibreglass façade will reduce shredding and breaking down.

Project Number 22-07 **Capital Project Title** Repair Stand-alone canopies **Capital Project Description** Repair stand-alone canopies
Project Rationale As indicated in the 2022 McPherson Playhouse Detailed Seismic Assessment by Stantec Consulting Ltd., develop plan to remove concrete roof slabs and replace with a lightweight steel structure which will reduce seismic weight of the canopies by 80%.

Project Number 24-02 **Capital Project Title** Replace Architectural Detail Lighting **Capital Project Description** Replace tungsten and quartz architectural lights with LED technology
Project Rationale Replace tungsten and quartz architectural lights with LED fixtures for reduced heat load, reduced electrical consumption and brighter, higher quality of light for patron comfort and safety in the audience chamber

Project Number 24-05 **Capital Project Title** Remove Concrete Canopies **Capital Project Description** Remove concrete canopies
Project Rationale As indicated in the 2022 McPherson Playhouse Detailed Seismic Assessment by Stantec Consulting Ltd., the current concrete canopies are deficient under current seismic loads and will become a safety risk. In preparation of replacing with a lightweight steel structure, the concrete roof slabs must be removed.

Project Number 25-01 **Capital Project Title** Replace APs and UPS **Capital Project Description** Replace wireless access points and back up batteries
Project Rationale Replace APs and UPS to update the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 25-02 **Capital Project Title** Replace Outdoor Digital Sign **Capital Project Description** Replace outdoor digital sign with new hardware and new LED panels
Project Rationale The current sign is degrading and the LED modules and connectivity through the network controller are failing. The new LED panels have a much longer lifespan. A new sign will provide information on upcoming events.

Service: 1.295 McPherson Theatre

Project Number 25-03 **Capital Project Title** Balcony Lighting Pipes and LED Fixtures Upgrade **Capital Project Description** Upgrade the balcony lighting positions including fall protection to meet safety and seismic regulations and automated lighting fixtures
Project Rationale Upgrade the balcony hanging lighting positions including engineered fall protection to meet safety and seismic regulations and replace lighting fixtures with energy efficient automated fixtures so the fixtures can be accessed remotely.

Project Number 25-04 **Capital Project Title** Replace Security Camera System **Capital Project Description** Replace aging security camera system
Project Rationale Current security camera system legacy equipment is not supported by current security monitoring company. Purchase of new CRD supplied cameras and supporting hardware provides longevity and support for safety and security at the theatre.

Project Number 25-05 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs
Project Rationale Capital funds to accommodate any emergency repairs to the building.

Project Number 26-01 **Capital Project Title** Replace Switches **Capital Project Description** Replace network switches
Project Rationale Replace switches in the network infrastructure as required by CRD Information Technology replacement plan.

Project Number 28-01 **Capital Project Title** Replace SRST **Capital Project Description** Replace Cisco phone communications system
Project Rationale Replace Cisco phone communications as required by CRD Information Technology replacement plan.

**1.295 McPherson Theatre
Asset and Reserve Summary
2025 - 2029 Financial Plan**

Asset Profile

McPherson Theatre

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

Capital Reserve Fund Schedule

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

Cost Centre: 101899 (PLO)

Capital Reserve Fund

Projected year end balance

Beginning Balance

Planned Capital Expenditure (Based on Capital Plan)

Transfer from Operating Budget

Interest Income*

Total projected year end balance

	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	2,583,224	2,891,636	2,661,869	2,726,102	2,878,335	3,204,068
Planned Capital Expenditure (Based on Capital Plan)	(161,682)	(676,000)	(282,000)	(190,000)	(16,500)	-
Transfer from Operating Budget	346,233	346,233	346,233	342,233	342,233	338,233
Interest Income*	123,861	100,000				
Total projected year end balance	2,891,636	2,661,869	2,726,102	2,878,335	3,204,068	3,542,301

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Arts Grants and Development

FINAL BUDGET

March 2025

Service: 1.297 Arts Grants and Development

Committee: Finance

DEFINITION:

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

SERVICE DESCRIPTION:

CRD municipalities invest in the arts for the economic impact and employment they provide, for the provincial and national visibility arts organizations provide to the region, and for providing a wide range of educational, participatory and audience opportunities for citizens and visitors, improving quality of life. This service provides grants for NFP arts sector organizations within the CRD. An arms length committee, the CRD Arts Advisory Council, adjudicates grant applications based on parameters and total budget limits set by the CRD Arts Commission. Operating grants provide annual, ongoing assistance to larger arts organizations that meet established criteria for artistic, organizational and financial accountability. Project grants support one-time projects, short series, or extended programming of smaller organizations. Equity grants support applicants from communities that are at risk of exclusion or have difficulty accessing funding support for systemic reasons. Incubator grants support new and emerging arts organizations. IDEA grants encourage the development of arts programming capacity within non-arts mandated not-for-profit organizations.

PARTICIPATION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Arts

			BUDGET REQUEST				FUTURE PROJECTIONS			
	2024 BOARD BUDGET	2024 ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
ARTS GRANTS										
<u>ARTS GRANTS:</u>										
Operating Grants	2,360,363	2,360,363	2,436,170	-	-	2,436,170	2,484,890	2,534,590	2,585,280	2,636,990
Project Grants	378,000	378,000	384,000	-	-	384,000	391,680	399,510	407,500	415,650
Total Grants Payment	2,738,363	2,738,363	2,820,170	-	-	2,820,170	2,876,570	2,934,100	2,992,780	3,052,640
		0.00%	2.99%			2.99%	2.00%	2.00%	2.00%	2.00%
<u>ADMINISTRATION COSTS:</u>										
Salaries and Wages	341,668	332,107	342,628	-	-	342,628	352,555	362,764	373,263	384,061
Standard Overhead Allocation	62,641	62,641	64,146	-	-	64,146	66,070	67,391	68,739	70,114
Human Resources Allocation	11,422	11,422	12,730	-	-	12,730	14,320	15,581	15,932	16,329
Building Occupancy Allocation	11,564	11,564	14,048	-	-	14,048	14,642	15,364	16,068	16,363
Other Allocations	-	-	550	-	3,604	4,154	5,174	2,150	2,160	2,170
Insurance Cost	770	770	750	-	-	750	825	908	999	1,099
Operating Cost - Other	40,849	26,381	42,230	-	-	42,230	43,070	43,910	44,770	45,640
Total Administration Costs	468,914	444,885	477,082	-	3,604	480,686	496,656	508,068	521,931	535,776
		-5.12%	1.74%			2.51%	3.32%	2.30%	2.73%	2.65%
TOTAL OPERATING COSTS	3,207,277	3,183,248	3,297,252	-	3,604	3,300,856	3,373,226	3,442,168	3,514,711	3,588,416
		-0.75%	2.81%			2.92%	2.19%	2.04%	2.11%	2.10%
<u>CAPITAL / RESERVE TRANSFER</u>										
Transfer to Operating Reserve Fund	-	24,029	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	1,000	1,000	1,030	-	-	1,030	1,050	1,070	1,090	1,110
TOTAL CAPITAL / RESERVES TRANSFER	1,000	25,029	1,030	-	-	1,030	1,050	1,070	1,090	1,110
TOTAL COSTS	3,208,277	3,208,277	3,298,282	-	3,604	3,301,886	3,374,276	3,443,238	3,515,801	3,589,526
		0.00%	2.81%			2.92%	2.19%	2.04%	2.11%	2.10%
Internal Recoveries	(15,130)	(15,130)	(15,628)	-	-	(15,628)	(16,080)	(16,546)	(17,026)	(17,518)
OPERATING LESS RECOVERIES	3,193,147	3,193,147	3,282,654	-	3,604	3,286,258	3,358,196	3,426,692	3,498,775	3,572,008
		0.00%	2.80%			2.92%	2.19%	2.04%	2.10%	2.09%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(49,500)	(49,500)	(66,914)	-	-	(66,914)	(52,700)	(52,700)	(52,700)	(52,700)
Payments In Lieu of Taxes	(186,993)	(186,993)	(172,779)	-	-	(172,779)	(186,993)	(186,993)	(186,993)	(186,993)
TOTAL REVENUE	(236,493)	(236,493)	(239,693)	-	-	(239,693)	(239,693)	(239,693)	(239,693)	(239,693)
		0.00%	1.35%			1.35%	0.00%	0.00%	0.00%	0.00%
REQUISITION	(2,956,654)	(2,956,654)	(3,042,961)	-	(3,604)	(3,046,565)	(3,118,503)	(3,186,999)	(3,259,082)	(3,332,315)
			2.92%			3.04%	2.36%	2.20%	2.26%	2.25%
AUTHORIZED POSITIONS:	3.00	3.00	3.00	0.00	0.00	3.00	3.00	3.00	3.00	3.00

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

Service No.	1.297 Arts Grants and Development	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$3,800	\$0	\$0	\$0	\$4,000	\$7,800

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.297

Service Name: Arts Grants and Development

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2024	2025	2026	2027	2028	2029	5 - Year Total
26-01	Replacement	Computer and Printer	IT scheduled Routine Replacemen	\$ 3,800	E	ERF			\$ 3,800				\$ 3,800
29-01	Replacement	Computer and Printer	IT scheduled Routine Replacemen	\$ 4,000	E	ERF						\$ 4,000	\$ 4,000
													\$ -
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 7,800				\$ -	\$ 3,800	\$ -	\$ -	\$ 4,000	\$ 7,800

Service: **1.297** **Arts Grants and Development**

Project Number	24-01	Capital Project Title	#N/A	Capital Project Description	#N/A
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

Project Number	26-01	Capital Project Title	Computer and Printer	Capital Project Description	IT scheduled Routine Replacement
Project Rationale	Computers and printers will be replaced based on equipment lifecycle assessment managed by IT department				

**1.297 Arts and Cultural Grants
Operating Reserve Summary
2025 - 2029 Financial Plan**

Profile

Arts and Cultural Grants

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

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule Projected year end balance	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	302,765	317,386	274,686	221,986	169,286	116,586
Planned Purchase	(49,500)	(52,700)	(52,700)	(52,700)	(52,700)	(52,700)
Transfer from Ops Budget	50,261					
Interest Income*	13,860	10,000				
Total projected year end balance	317,386	274,686	221,986	169,286	116,586	63,886

Assumptions/Background:

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

**1.297 Arts grants and Development
 Asset and Reserve Summary
 2025 - 2029 Financial Plan**

Asset Profile

Arts grants and Development

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

Equipment Replacement Fund Schedule (ERF)

ERF Fund: 1.297 Arts Grants and Development Equipment Replacement Fund

Equipment Replacement Fund	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	5,910	3,940	5,020	2,270	3,340	4,430
Planned Purchase (Based on Capital Plan)	(2,990)		(3,800)	-	-	(4,000)
Transfer from Ops Budget	1,000	1,030	1,050	1,070	1,090	1,110
Interest Income*	21	50	-	-	-	-
Ending Balance \$	3,940	5,020	2,270	3,340	4,430	1,540

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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Feasibility Reserve Fund

FINAL BUDGET

March 2025

Service: 21.1 Feasibility Study Reserve

Committee: 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:

FEASIBILITY STUDY	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026 CORE BUDGET	2027 CORE BUDGET	2028 CORE BUDGET	2029 CORE BUDGET
<u>OPERATING COSTS:</u>										
Regional Studies (un-allocated)	-	-	10,367	-	-	10,367	-	-	-	-
IBC 4a-1.1_TransportationService_2024	350,000	350,000	20,509	-	-	20,509	-	-	-	-
Establish Regional Arts Facility Service	-	-	-	-	132,000	132,000	-	-	-	-
Total Regional	350,000	350,000	30,876	-	132,000	162,876	-	-	-	-
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
EA Studies (un-allocated)	-	-	-	-	-	-	-	-	-	-
Total Electoral Area	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	350,000	350,000	30,876	-	132,000	162,876	-	-	-	-
*Percentage Increase over prior year						-53.5%				
<u>REVENUES</u>										
Estimated balance c/fwd	-	-	-	-	-	-	-	-	-	-
Balance c/fwd from 2023 to 2024	-	-	(20,509)	-	-	(20,509)	-	-	-	-
Balance c/fwd from 2022 to 2023	(150,891)	(150,891)	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	-	-	-	-	-	-	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	-	-	(10,367)	-	-	(10,367)	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	(150,891)	(150,891)	(30,876)	-	-	(30,876)	-	-	-	-
REQUISITION	(199,109)	(199,109)	-	-	(132,000)	(132,000)	-	-	-	-