

CAPITAL REGIONAL DISTRICT BOARD sitting as COMMITTEE OF THE WHOLE

September 21, 2022

Board Room, 625 Fisgard Street, Victoria

BUDGET REVIEW

Part A

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CAPITAL REGIONAL DISTRICT

2023 BUDGET

EXECUTIVE SERVICES

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

COMMITTEE OF THE WHOLE
September 21, 2022
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Executive Services

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CAPITAL REGIONAL DISTRICT

2023 BUDGET

CAO & Executive Services

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.014 CAO & Executive Services

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition

Change in Budget 2022 to 2023Service: **1.014 CAO & EXECUTIVE SERVICES****Total Expenditure****Comments****2022 Budget****825,181****Change in Salaries:**

Base salary change

14,900

Inclusive of estimated collective agreement changes

Step increase / paygrade change

19,600

Other Adjustments

98

Total Change in Salaries

34,598

Other Changes:

Building Occupancy

1,884

Other Costs

(327)

Total Other Changes

1,557

2023 Budget**861,336**

Summary of % Expense Increase

2022 IBC Salary Annualization

0.0%

2023 IBC Expense

0.0%

Balance of increase

4.4%

% expense increase from 2022:

4.4%

% Requisition increase from 2022 (if applicable):

4.6%

Requisition funding is 100% of service revenue

Overall 2022 Budget Performance

(expected variance to budget and surplus treatment)

There is a one time favourable variance of \$66,200 (8.0%) due to temporary staff vacancies (\$47,200); reduced use of travel and training budgets (\$10,000).

CAO & Executive Services	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS:</u>										
Salaries and Wages	749,182	702,000	783,780	-	-	783,780	823,915	865,448	884,083	903,115
Building Occupancy	18,873	18,873	20,757	-	-	20,757	22,754	23,879	25,065	26,312
Intergovernment Allocation	-	-	-	-	-	-	-	-	-	-
Legal Expenses	1,840	700	1,900	-	-	1,900	1,940	1,980	2,020	2,060
Software Licenses	5,100	3,000	5,250	-	-	5,250	5,360	5,470	5,580	5,690
Other Operating Expenses	48,976	33,186	48,399	-	-	48,399	49,521	50,663	51,825	53,008
TOTAL OPERATING COSTS	823,971	757,759	860,086	-	-	860,086	903,490	947,440	968,573	990,185
*Percentage Increase over prior year						4.4%	5.0%	4.9%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,210	1,210	1,250	-	-	1,250	1,280	1,310	1,340	1,370
TOTAL CAPITAL / RESERVES	1,210	1,210	1,250	-	-	1,250	1,280	1,310	1,340	1,370
TOTAL COSTS	825,181	758,969	861,336	-	-	861,336	904,770	948,750	969,913	991,555
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	825,181	758,969	861,336	-	-	861,336	904,770	948,750	969,913	991,555
*Percentage increase over prior year Net Costs						4.4%	5.0%	4.9%	2.2%	2.2%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	5.0	5.0	5.0	-	-	5.0	5.0	5.0	5.0	5.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.014	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	CAO / Corporate Services							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$27,452
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$36,820

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$36,820
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$36,820

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services

Reserve Cash Flow

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

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	75,074	76,232	70,830	70,467	72,356	72,754
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)	(4,132)	(10,852)	(5,923)	(3,791)	(5,402)	(10,852)
Transfer from Operating Budget	5,290	5,450	5,560	5,680	5,800	5,920
Interest Income	-	-	-	-	-	-
Ending Balance \$	76,232	70,830	70,467	72,356	72,754	67,822

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Human Resources

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.016 Human Resources

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2022 to 2023
Service: 1.016 Human Resources

Total Expenditure

Comments

2022 Budget

3,113,708

Change in Salaries:

Base salary change	41,100	Inclusive of estimated collective agreement changes
Step Increase/Paygrade change	91,656	
Auxiliary support	41,000	2023 IBC: 1a-2 CRHC Operations
Other Adjustments	1,910	
Total Change in Salaries	<u>175,666</u>	

Other Changes:

Contract for Services	(187,000)	Reduction for 2022 Human Resources Information System consultancy costs, deferred to 2023 in capital budget
	(60,000)	Reduction for 2022 one-time costs for IT Service Review
	(60,000)	Reduction for 2022 one-time second offering of iLead
	50,000	Centralized Workercheck third party contract
Memberships & Professional Dues	37,000	Increased GVLRA annual membership dues
	(9,000)	Adjustment to budget for other membership dues
Other costs	21,124	
Total Other Changes	<u>(207,876)</u>	

2023 Budget

3,081,498

Summary of % Expense Increase		
Additional GVLRA Fees & Workercheck costs	2.8%	
2023 IBC Expense	1.3%	
Reduction in one-time 2022 costs	-9.9%	
Balance of increase	4.7%	
% expense increase from 2022:	-1.0%	
% Requisition increase from 2022 (if applicable):	17.8%	Requisition funding is 20.8% of service revenue

Overall 2022 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$503,000 (92.5%) due largely to temporary staff vacancies (\$455,400) as well as reduced training and development spending (\$25,000) compared to plan. Estimated deferral of spending on HRIS consulting expense (\$187,000) is net offset by reduced transfer from reserve.

1.016 - Human Resources	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	2,125,419	1,670,000	2,235,585	-	65,500	2,301,085	2,350,375	2,376,725	2,428,677	2,480,833
Allocations	75,866	77,618	83,178	-	-	83,178	89,348	93,044	96,924	100,985
Legal Expenses	16,230	10,000	16,720	-	-	16,720	17,050	17,390	17,740	18,090
GVLRA Membership Dues and Staff Training	129,840	150,000	121,260	37,000	-	158,260	161,430	164,660	162,663	163,522
Contract for Services	564,393	350,000	212,055	110,000	-	322,055	332,669	337,082	343,815	350,687
Software Licenses	4,230	10,000	4,360	-	-	4,360	4,450	4,540	4,630	4,720
Other Operating Expenses	188,730	147,116	181,840	-	5,000	186,840	189,374	190,090	192,877	195,726
TOTAL OPERATING COSTS	3,104,708	2,414,734	2,854,998	147,000	70,500	3,072,498	3,144,696	3,183,531	3,247,326	3,314,563
*Percentage Increase over prior year						-1.0%	2.3%	1.2%	2.0%	2.1%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
TOTAL CAPITAL / RESERVE	9,000	9,000	9,000	-	-	9,000	9,000	9,000	9,000	9,000
TOTAL COSTS	3,113,708	2,423,734	2,863,998	147,000	70,500	3,081,498	3,153,696	3,192,531	3,256,326	3,323,563
<u>INTERNAL RECOVERIES</u>										
Recovery Costs	(20,000)	(20,000)	(20,000)	-	-	(20,000)	(20,000)	(20,000)	(20,000)	(20,000)
First Aid Recovery	(5,713)	(5,713)	(5,884)	-	-	(5,884)	(6,000)	(6,120)	(6,247)	(6,374)
Transfer from Internal Reserve	(401,000)	(214,000)	-	(60,000)	(29,500)	(89,500)	(60,000)	(2,000)	(1,000)	-
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-
Human Resources	(2,143,317)	(2,143,317)	(2,197,666)	(87,000)	(41,000)	(2,325,666)	(2,402,179)	(2,480,222)	(2,529,827)	(2,580,423)
TOTAL INTERNAL RECOVERIES	(2,570,030)	(2,383,030)	(2,223,550)	(147,000)	(70,500)	(2,441,050)	(2,488,179)	(2,508,342)	(2,557,074)	(2,606,797)
NET COSTS	543,678	40,704	640,448	-	-	640,448	665,517	684,189	699,252	716,765
*Percentage increase over prior year Net Costs						17.8%	3.9%	2.8%	2.2%	2.5%
AUTHORIZED POSITIONS: Salaried	14.0	14.0	14.0	-	-	14.0	14.0	14.0	14.0	14.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2026

Service No.	1.016	Carry						
	Human Resources	Forward from	2023	2024	2025	2026	2027	TOTAL
		2022						

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$378,833	\$482,055	\$3,222	\$3,222	\$4,833	\$872,165
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$378,833	\$482,055	\$3,222	\$3,222	\$4,833	\$872,165

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$374,000	\$474,000	\$0	\$0	\$0	\$848,000
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$4,833	\$8,055	\$3,222	\$3,222	\$4,833	\$24,165
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$378,833	\$482,055	\$3,222	\$3,222	\$4,833	\$872,165

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"Full Roof Replacement of a 40 year old roof above the swimming pool area: The new roofing system meets current energy standards with an expected service life of 35 years".</i></p>	<p>Carryforward from 2022</p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Project provide economic benefit to the organization.</p> <p>Other = Project is not driven by one of the other options provided.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age and asset material type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p> <p>E - Equipment</p>		<p>Cost Estimate Class</p> <p>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (±25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>

Service #:	1.016
Service Name:	Human Resources

SECTION 1: PROJECT DESCRIPTION AND BUDGET													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
23-01	Replacement	Computer	Computer Replacement	\$4,695	E	ERF	\$0	\$4,833	\$0	\$0	\$0	\$0	\$4,833
24-01	Replacement	Computer	Computer Replacement	\$6,260	E	ERF	\$0	\$0	\$8,055	\$0	\$0	\$0	\$8,055
26-01	Replacement	Computer	Computer Replacement	\$1,033	E	ERF	\$0	\$0	\$0	\$3,222	\$0	\$0	\$3,222
26-01	Replacement	Computer	Computer Replacement	\$1,033	E	ERF	\$0	\$0	\$0	\$0	\$3,222	\$0	\$3,222
27-01	Replacement	Computer	Computer Replacement	\$1,033	E	ERF	\$0	\$0	\$0	\$0	\$0	\$4,833	\$4,833
23-02	New	HRIS - Employee Central Module	Implementation costs for Employee Central, based on one SuccessFactors LMS expert	\$374,000	E	Cap	\$0	\$374,000	\$0	\$0	\$0	\$0	\$374,000
24-02	New	HRIS - Recruiting & Onboarding Module	Implementation costs for recruiting & onboarding module, based on two SuccessFactors experts: one for recruitment & one for Onboarding	\$374,000	E	Cap	\$0	\$0	\$374,000	\$0	\$0	\$0	\$374,000
24-03	New	HRIS - Automate Personal Action Form	Automation of the existing manual Personnel Action Form into the new Recruiting and Onboarding process, including notification workflow to IT, Payroll, Facilities, etc.	\$100,000	E	Cap	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
													\$0
													\$0
													\$0
													\$0
			GRAND TOTAL	\$862,054			\$0	\$378,833	\$482,055	\$3,222	\$3,222	\$4,833	\$872,165

Reserve Schedule

Reserve Fund: 1.016 Human Resources
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Reserve Cash Flow

Fund: 1022 Fund Center: 101419
 ERF Group: HR.ERF

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	19,634	25,504	29,671	30,616	36,394	42,172
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(3,130)	(4,833)	(8,055)	(3,222)	(3,222)	(4,833)
Transfer from Operating Budget	9,000	9,000	9,000	9,000	9,000	9,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	25,504	29,671	30,616	36,394	42,172	46,339

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Corporate Communications

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.118 Corporate Communications

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2022 to 2023Service: **1.118 - CORPORATE COMMUNICATIONS****Total Expenditure****Comments****2022 Budget****1,120,745****Change in Salaries:**

Base salary change	18,508	Inclusive of estimated collective agreement changes
Step increase/paygrade change	23,489	
Annualization of 2022 position	46,364	Annualization of 2022 IBC 15f-1.14 Digital Communications Governance and Support
1.0 FTE Information Technician	64,058	2023 IBC 15f-1.14 Digital Communications Governance and Support (9 months)
Auxiliary wages	(32,850)	Ongoing savings in auxiliary wages due to 2023 IBC 15f-1.14
Other	60	
Total Change in Salaries	119,629	

Other Changes:

Contract for services (one-time)	175,000	2023 IBC 15f-1.14 website consultancy costs
Contract for services (ongoing)	(8,400)	Ongoing savings due to increased efficiencies and falling off of 2022 one-time item.
Office costs	8,500	One-time and ongoing office costs associated with new FTE
Building Occupancy	2,594	
Human Resources Allocation	1,916	Increase in 2023 salary budget
Other	2,048	
Total Other Changes	181,658	

2023 Budget**1,422,032****Summary of % Expense Increase**

2022 IBC Salary Annualization	5.7%
2023 IBC Expense	19.2%
Balance of increase	2.0%
% expense increase from 2022:	26.9%

% Requisition increase from 2022 (if applicable):

2.7%

Requisition funding is 42% of service revenue

Overall 2022 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$108,381 (9.7%) due mainly to extenuating circumstances leading to several months vacancy of a regular position. This variance will be moved to Operating Reserve, and earmarked to fund 2023 and 2024 one-time costs associated with 2023 IBC 15f-1.14 Digital Communications Governance and Support in both Corporate Communications and Information Technology.

1.118 - CORPORATE COMMUNICATIONS	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS:</u>										
Salaries and Wages	965,431	877,850	1,021,001	64,058	-	1,085,059	1,270,846	1,187,888	1,213,463	1,239,593
Allocations	53,844	53,844	58,363	-	-	58,363	62,227	64,823	67,163	69,605
Contract for Services	29,050	29,050	20,650	-	175,000	195,650	246,060	21,480	21,910	22,350
Printing & Copying	7,630	3,500	7,860	-	-	7,860	8,020	8,180	8,340	8,510
Other Operating Expenses	59,790	42,920	61,600	5,700	2,800	70,100	68,670	69,260	70,660	72,100
TOTAL OPERATING COSTS	1,115,745	1,007,164	1,169,474	69,758	177,800	1,417,032	1,655,823	1,351,631	1,381,536	1,412,158
*Percentage Increase over prior year			4.8%			27.0%	16.9%	-18.4%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
Transfer to General Capital Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	5,000	5,000	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL COSTS	1,120,745	1,012,164	1,174,474	69,758	177,800	1,422,032	1,660,823	1,356,631	1,386,536	1,417,158
*Percentage increase over prior year Total Costs			4.8%			26.9%	16.8%	-18.3%	2.2%	2.2%
Funding from Internal Reserves	(4,000)	(4,000)	-	-	(175,000)	(175,000)	(333,000)	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,116,745	1,008,164	1,174,474	69,758	2,800	1,247,032	1,327,823	1,356,631	1,386,536	1,417,158
<u>REVENUE</u>										
Interest Income	(200)	-	(210)	-	-	(210)	(210)	(210)	(210)	(210)
TOTAL REVENUES	(200)	-	(210)	-	-	(210)	(210)	(210)	(210)	(210)
NET COSTS	1,116,545	1,008,164	1,174,264	69,758	2,800	1,246,822	1,327,613	1,356,421	1,386,326	1,416,948
*Percentage increase over prior year Net Costs			5.2%			11.7%	6.5%	2.2%	2.2%	2.2%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	7.0	7.0	7.0	1.0	-	8.0	8.0	8.0	8.0	8.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.118	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Corporate Communications							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$179,881	\$228,222	\$5,401	\$2,701	\$4,881	\$421,086	
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	\$179,881	\$228,222	\$5,401	\$2,701	\$4,881	\$421,086	
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$4,881	\$3,222	\$5,401	\$2,701	\$4,881	\$21,086	
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	\$175,000	\$225,000	\$0	\$0	\$0	\$400,000	

\$0	\$179,881	\$228,222	\$5,401	\$2,701	\$4,881	\$421,086	
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CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

Project Number
Project number format is "yy-##"
"yy" is the last two digits of the year the project is planned to start.
"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.

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

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

Carryforward from 2022
Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.

Project Drivers
Maintain Level of Service = Project maintains existing or improved level of service.
Advance Board or Corporate Priority = Project is a Board or Corporate priority.
Emergency = Project is required for health or safety reasons.
Cost Benefit = Project provide economic benefit to the organization.

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

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

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

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

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

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

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

Service #:

1.118

Service Name:

Corporate Communications

SECTION 1: PROJECT DESCRIPTION AND BUDGET													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
23-01	Replacement	Computer	Computer Replacement	\$4,881	E	ERF		\$4,881	\$0	\$0	\$0	\$0	\$4,881
24-01	Replacement	Computer	Computer Replacement	\$3,222	E	ERF		\$0	\$3,222	\$0	\$0	\$0	\$3,222
25-01	Replacement	Computer	Computer Replacement	\$5,401	E	ERF		\$0	\$0	\$5,401	\$0	\$0	\$5,401
26-01	Replacement	Computer	Computer Replacement	\$2,701	E	ERF		\$0	\$0	\$0	\$2,701	\$0	\$2,701
27-01	Replacement	Computer	Computer Replacement	\$4,881	E	ERF		\$0	\$0	\$0	\$0	\$4,881	\$4,881
22-01	Replacement	CRD Public Website	CRD Public Website	\$400,000	E	Res		\$175,000	\$225,000	\$0	\$0	\$0	\$400,000
													\$0
													\$0
													\$0
GRAND TOTAL				\$421,086			\$0	\$179,881	\$228,222	\$5,401	\$2,701	\$4,881	\$421,086

Reserve Schedule

Reserve Fund: 1.118 Corporate Communications

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

Reserve Cash Flow

Fund: 1022 Fund Center: 101518

ERF Group: COMREL.ERF

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	4,439	3,210	3,329	5,107	4,706	7,005
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(6,229)	(4,881)	(3,222)	(5,401)	(2,701)	(4,881)
Transfer from Operating Budget	5,000	5,000	5,000	5,000	5,000	5,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	3,210	3,329	5,107	4,706	7,005	7,124

Assumptions/Background:

2023 - 3 standard desktops & 1 standard laptop

2024 - 2 standard laptops

2025 - 2 advanced desktops & 1 standard laptop

2026 - 1 standard desktop & 1 standard laptop

2027 - 3 standard desktops & 1 standard laptop

CAPITAL REGIONAL DISTRICT

2023 BUDGET

CORPORATE SERVICES

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

COMMITTEE OF THE WHOLE
September 21, 2022
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Click on the service area name below to access selected budgets

Corporate Services

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CAPITAL REGIONAL DISTRICT

2023 BUDGET

Corporate Services

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.014 Corporate Services

Committee: Governance & Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2022 to 2023
Service: 1.014B CORPORATE SERVICES

Total Expenditure

Comments

2022 Budget

2,540,368

Change in Salaries:

Base salary change	38,991	Inclusive of estimated collective agreement changes
Step increase / paygrade change	73,793	
Annualization of 2022 position	89,065	Annualization of 2.0 2022 15f-1.3 EDRMS
	41,394	Annualization of 1.0 2022 15f-1.21 Associate Legal Counsel
	13,360	Annualization of 1.0 2022 15f-1.15 FOI & Privacy Role Conversion
Reduction in auxiliary wages	(39,000)	
Total Change in Salaries	217,602	

Other Changes:

Contract for Services	(100,000)	Reduction for 2022 one-time costs for EDRMS: \$199k carry forward into 2023, net of \$100k estimated spend in 2022
Building Occupancy	5,295	
Other Costs	(6,838)	
Total Other Changes	(101,543)	

2023 Budget

2,656,427

Summary of % Expense Increase

2022 IBC Salary Annualization	5.7%
Reduction in one-time 2022 costs	-3.9%
Balance of increase	2.8%
% expense increase from 2022:	4.6%

% Requisition increase from 2022 (if applicable):

10.8%

Requisition funding is approximately 70% of service revenue

Overall 2022 Budget Performance

(expected variance to budget and surplus treatment)

There is a one time favourable variance of \$362,500 (17.0%) due to temporary staff vacancies (\$448,600); deferral of EDRMS contract for services expenses to 2023 (\$199,000); reduced use of travel and training budgets and office supplies (\$9,500). This is partially offset by reduced transfers from reserve for EDRMS of \$300,000.

	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
CORPORATE SERVICES										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,018,560	1,570,000	2,236,162	-	-	2,236,162	2,284,293	2,333,452	2,383,672	2,434,965
Building Occupancy	107,305	107,305	112,600	-	-	112,600	124,097	130,496	137,245	144,346
Legal Expenses	7,430	7,500	7,650	-	-	7,650	7,800	7,960	8,120	8,280
Contract for Services	299,000	100,000	-	-	199,000	199,000	-	-	-	-
Software Licenses	12,720	18,000	13,100	-	-	13,100	13,360	13,630	13,900	14,170
Other Operating Expenses	91,273	71,103	83,715	-	-	83,715	85,383	87,081	88,830	90,609
TOTAL OPERATING COSTS	2,536,288	1,873,908	2,453,227	-	199,000	2,652,227	2,514,933	2,572,619	2,631,767	2,692,370
*Percentage Increase over prior year						4.6%	-5.2%	2.3%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	4,080	4,000	4,200	-	-	4,200	4,280	4,370	4,460	4,550
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	4,080	4,000	4,200	-	-	4,200	4,280	4,370	4,460	4,550
TOTAL COSTS	2,540,368	1,877,908	2,457,427	-	199,000	2,656,427	2,519,213	2,576,989	2,636,227	2,696,920
*Percentage increase over prior year						-3.3%	-5.2%	2.3%	2.3%	2.3%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(400,000)	(100,000)	-	-	(199,000)	(199,000)	-	-	-	-
TOTAL REVENUE	(400,000)	(100,000)	-	-	(199,000)	(199,000)	-	-	-	-
NET COSTS	2,140,368	1,777,908	2,457,427	-	-	2,457,427	2,519,213	2,576,989	2,636,227	2,696,920
*Percentage increase over prior year Net Costs						14.8%	2.5%	2.3%	2.3%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	15.6	15.6	15.6	-	-	15.6	15.6	15.6	15.6	15.6

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.014	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	CAO / Corporate Services							

EXPENDITURE

Buildings	B	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	E	\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$27,452
Land	L	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	S	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	V	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$36,820

SOURCE OF FUNDS

Capital Funds on Hand	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	ERF	\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$36,820
Grants (Federal, Provincial)	Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	Res	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$10,852	\$5,923	\$3,791	\$5,402	\$10,852	\$36,820

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services

Reserve Cash Flow

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

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	75,074	76,232	70,830	70,467	72,356	72,754
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)	(4,132)	(10,852)	(5,923)	(3,791)	(5,402)	(10,852)
Transfer from Operating Budget	5,290	5,450	5,560	5,680	5,800	5,920
Interest Income	-	-	-	-	-	-
Ending Balance \$	76,232	70,830	70,467	72,356	72,754	67,822

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Board Expenditures

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.011 Board Expenditures

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition

1.011 - Board Expenditures	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Directors' Remuneration	812,635	790,000	836,414	-	-	836,414	853,302	868,868	884,745	900,940
Standard Overhead Allocation	57,620	57,620	63,109	-	-	63,109	64,371	65,659	66,972	68,311
Building Occupancy	91,884	91,884	100,229	-	-	100,229	110,446	116,135	122,135	128,448
Legal Expenses	15,000	5,000	15,000	-	-	15,000	15,300	15,610	15,920	16,240
Contract for Services	128,000	128,000	10,000	-	5,000	15,000	10,200	5,400	5,510	5,620
Software Licenses	52,560	50,000	54,140	-	-	54,140	55,220	56,320	57,450	58,600
Meetings & Printing	37,220	15,400	14,560	-	-	14,560	14,850	15,140	15,440	15,750
Scholarship Programs	15,700	18,200	18,200	-	-	18,200	18,510	18,830	19,150	19,480
Other Operating Expenses	51,560	27,520	36,010	-	-	36,010	36,830	37,670	38,530	39,420
TOTAL OPERATING COSTS	1,262,179	1,183,624	1,147,662	-	5,000	1,152,662	1,179,029	1,199,632	1,225,852	1,252,809
*Percentage Increase over prior year						-8.7%	2.3%	1.7%	2.2%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	40,800	40,800	55,000	-	-	55,000	56,100	57,220	58,360	59,530
TOTAL CAPITAL / RESERVE	40,800	40,800	55,000	-	-	55,000	56,100	57,220	58,360	59,530
TOTAL COSTS	1,302,979	1,224,424	1,202,662	-	5,000	1,207,662	1,235,129	1,256,852	1,284,212	1,312,339
<u>INTERNAL RECOVERIES</u>						-7.3%	2.3%	1.8%	2.2%	2.2%
Transfer from Internal Reserve	(128,000)	(128,000)	-	-	-	-	-	-	-	-
Other	-	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	1,174,979	1,093,924	1,200,162	-	5,000	1,205,162	1,232,629	1,254,352	1,281,712	1,309,839
*Percentage increase over prior year Total Costs						2.6%	2.3%	1.8%	2.2%	2.2%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.011	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Board Expenditures							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$100,000	\$282,500	\$37,000	\$96,500	\$215,000	\$0	\$631,000	
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
	\$100,000	\$282,500	\$37,000	\$96,500	\$215,000	\$0	\$631,000	

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	\$100,000	\$282,500	\$37,000	\$96,500	\$215,000	\$0	\$631,000	
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
	\$100,000	\$282,500	\$37,000	\$96,500	\$215,000	\$0	\$631,000	

CAPITAL REGIONAL DISTRICT 5 YEAR CAPITAL PLAN 2023 - 2027

<p><u>Project Number</u></p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><u>Capital Project Description</u></p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"Full Roof Replacement of a 40 year old roof above the swimming pool area: The new roofing system meets current energy standards with an expected service life of 35 years".</i></p>	<p><u>Carryforward from 2022</u></p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><u>Project Drivers</u></p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Project provide economic benefit to the organization.</p>
<p><u>Capital Expenditure Type</u></p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p><u>Total Project Budget</u></p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><u>Funding Source Codes</u></p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU = Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p><u>Long-term Planning</u></p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age and/or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p><u>Capital Project Title</u></p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><u>Asset Class</u></p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>		<p><u>Cost Estimate Class</u></p> <p>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (±25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>

Service #:	1.011
Service Name:	Board Expenditures

SECTION 1: PROJECT DESCRIPTION AND BUDGET													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	\$81,000	E	ERF	\$0	\$56,000	\$15,000	\$10,000	\$0	\$0	\$81,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	\$10,000	E	ERF	\$0	\$0	\$0	\$60,000	\$0	\$0	\$60,000
20-01	Replacement	Boardroom Audio System	Replace boardroom audio system	\$21,700	E	ERF	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$20,000
20-02	Replacement	Boardroom Video Storage and Power Equipment	Replace video storage and power equipment	\$3,000	E	ERF	\$0	\$1,500	\$0	\$1,500	\$0	\$0	\$3,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment	\$17,500	E	ERF	\$0	\$0	\$12,000	\$5,000	\$0	\$0	\$17,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	\$50,000	E	ERF	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system	\$100,000	E	ERF	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
23-01	Replacement	Replace Video Display and Switching	Replace Video Display and Switching	\$30,000	E	ERF	\$0	\$20,000	\$0	\$10,000	\$0	\$0	\$30,000
23-02	Replacement	Replace/Expand Recording Secretary Table	Replace/Expand Recording Secretary Table	\$25,000	E	ERF	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
23-03	Replacement	Multi-Camera System	Replace existing video Camera with a Mult--Camera System	\$80,000	E	ERF	\$0	\$80,000	\$0	\$0	\$0	\$0	\$80,000
26-01	Replacement	Boardroom Table	Replace Boardroom Table	\$150,000	E	ERF	\$0	\$0	\$0	\$0	\$150,000	\$0	\$150,000
26-02	Replacement	Wiring	Replace eiring to accommodate new Board table	\$15,000	E	ERF	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000
			GRAND TOTAL	\$634,400			\$100,000	\$282,500	\$37,000	\$96,500	\$215,000	\$0	\$631,000

Reserve Schedule

Reserve Fund: 1.011 Board

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

Reserve Cash Flow

Fund: 1022 Fund Center: 101413

ERF Group: BOARD.ERF

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	229,655	300,455	72,955	92,055	202,775	46,135
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(70,000)	(282,500)	(37,000)	(96,500)	(215,000)	-
Transfer from Operating Budget	40,800	55,000	56,100	57,220	58,360	59,530
Transfer from Operating Reserve	100,000	-	-	150,000	-	-
Interest Income	-	-	-	-	-	-
Ending Balance \$	300,455	72,955	92,055	202,775	46,135	105,665

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Real Estate

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.015 Real Estate

Committee: Governance & Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate Services	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS:</u>										
Salaries and Wages	403,235	373,235	420,043	-	-	420,043	429,076	438,299	447,725	457,349
Allocations	61,210	61,210	63,357	-	-	63,357	66,753	69,078	71,344	73,702
Legal Expenses	21,940	20,000	1,500	-	-	1,500	1,530	1,560	1,590	1,620
Software Licenses	9,340	7,000	9,620	-	-	9,620	9,810	10,010	10,210	10,410
Other Operating Expenses	22,630	15,030	23,130	-	-	23,130	23,580	24,061	24,543	25,035
TOTAL OPERATING COSTS	518,355	476,475	517,650	-	-	517,650	530,749	543,008	555,412	568,116
*Percentage increase/-decrease over prior year						-0.1%	2.5%	2.3%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,000	1,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	1,000	1,000	-	-	-	-	-	-	-	-
TOTAL COSTS	519,355	477,475	517,650	-	-	517,650	530,749	543,008	555,412	568,116
*Percentage increase/-decrease over prior year Total Costs						-0.3%	2.5%	2.3%	2.3%	2.3%
Internal Recoveries	(398,684)	(375,000)	(414,120)	-	-	(414,120)	(424,600)	(434,407)	(444,330)	(454,493)
Transfers from operating reserve	(20,000)	(20,000)	-	-	-	-	-	-	-	-
NET COSTS	100,671	82,475	103,530	-	-	103,530	106,149	108,601	111,082	113,623
*Percentage increase over prior year Net Costs						2.8%	2.5%	2.3%	2.3%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0	0	0	3.0	3.0	3.0	3.0	3.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.015	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Real Estate							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$2,180	\$0	\$1,090	\$0	\$3,270
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$2,180	\$0	\$1,090	\$0	\$3,270
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$2,180	\$0	\$1,090	\$0	\$3,270
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$0	\$2,180	\$0	\$1,090	\$0	\$3,270
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CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

<p>Project Number</p> <p>Project number format is "yy-##"</p> <p>"yy" is the last two digits of the year the project is planned to start.</p> <p>"##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p>	<p>Capital Project Description</p> <p>Briefly describe project scope and service benefits.</p> <p>For example: <i>"Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system meets current energy standards with an expected service life of 35 years".</i></p>	<p>Carryforward from 2022</p> <p>Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p>Project Drivers</p> <p>Maintain Level of Service = Project maintains existing or improved level of service.</p> <p>Advance Board or Corporate Priority = Project is a Board or Corporate priority.</p> <p>Emergency = Project is required for health or safety reasons.</p> <p>Cost Benefit = Project provide economic benefit to the organization.</p>
<p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Total Project Budget</p> <p>Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes</p> <p>Debt = Debenture Debt (new debt only)</p> <p>ERF = Equipment Replacement Fund</p> <p>Grant = Grants (Federal, Provincial)</p> <p>Cap = Capital Funds on Hand</p> <p>Other = Donations / Third Party Funding</p> <p>Res = Reserve Fund</p> <p>STLoan = Short Term Loans</p> <p>WU - Water Utility</p> <p>If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning</p> <p>Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs.</p> <p>Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts.</p> <p>Replacement Plan = Plan that identifies asset replacements based primarily on asset age and/or asset material/type.</p> <p>Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Expenditure Type</p> <p>Study - Expenditure for feasibility and business case report.</p> <p>New - Expenditure for new asset only</p> <p>Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service</p> <p>Replacement - Expenditure replaces an existing asset</p>	<p>Asset Class</p> <p>L - Land</p> <p>S - Engineering Structure</p> <p>B - Buildings</p> <p>V - Vehicles</p>	<p>Cost Estimate Class</p> <p>Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders.</p> <p>Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning.</p> <p>Class C (±25-40%) = Estimate based on limited site information; used for program planning.</p> <p>Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>	
<p>Capital Project Title</p> <p>Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>			

Service #:	1.015
Service Name:	Real Estate

SECTION 1: PROJECT DESCRIPTION AND BUDGET													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$2,180	E	ERF		\$0	\$2,180	\$0	\$0	\$0	\$2,180
26-01	Replacement	Computer	Computer Replacement	\$1,090	E	ERF		\$0	\$0	\$0	\$1,090	\$0	\$1,090
													\$0
													\$0
													\$0
													\$0
													\$0
			GRAND TOTAL	\$3,270			\$0	\$0	\$2,180	\$0	\$1,090	\$0	\$3,270

Reserve Schedule

Reserve Fund: 1.015 Real Estate
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Reserve Cash Flow

Fund: 1022 Fund Center: 101418
 ERF Group: PRPSRV.ERF

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	23,100	24,099	24,099	21,919	21,919	20,829
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	-	-	(2,180)	-	(1,090)	-
Transfer from Operating Budget	1,000	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Ending Balance \$	24,099	24,099	21,919	21,919	20,829	20,829

Assumptions/Background:

2024 - 2 standard desktops
 2026 - 1 standard desktop

CAPITAL REGIONAL DISTRICT

2023 BUDGET

First Nations Relations

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.027 First Nations Relations

Committee: First Nations Relations

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

1.027 - First Nations Relations	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Salaries and Wages	483,455	462,355	501,262	-	-	501,262	512,058	523,084	534,343	545,841
Allocations	44,919	44,919	62,582	-	-	62,582	64,016	65,480	66,790	68,125
Meetings, Programs & Special Events	67,410	30,110	43,680	-	35,000	78,680	44,550	45,440	46,350	47,280
Contract for Services	336,550	311,550	108,670	-	35,000	143,670	110,840	113,060	115,320	117,630
Legal Expenses	1,590	-	1,230	-	-	1,230	1,250	1,280	1,310	1,340
Other Operating Expenses	34,100	19,502	24,550	-	-	24,550	25,080	25,620	26,160	26,720
TOTAL OPERATING COSTS	968,024	868,436	741,974	-	70,000	811,974	757,794	773,964	790,273	806,936
*Percentage Increase over prior year			-23.4%			-16.1%	-6.7%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	2,000	5,000	1,000	-	-	1,000	1,020	1,040	1,060	1,080
TOTAL COSTS	970,024	873,436	742,974	-	70,000	812,974	758,814	775,004	791,333	808,016
*Percentage Increase over prior year Total Costs			-23.41%			-16.2%	-6.7%	2.1%	2.1%	2.1%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	970,024	873,436	742,974	-	70,000	812,974	758,814	775,004	791,333	808,016
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(276,900)	(251,900)	-	-	(70,000)	(70,000)	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(276,900)	(251,900)	-	-	(70,000)	(70,000)	-	-	-	-
NET COSTS	693,124	621,536	742,974	-	-	742,974	758,814	775,004	791,333	808,016
*Percentage Increase over prior year Net Costs			7.2%			7.2%	2.1%	2.1%	2.1%	2.1%
AUTHORIZED POSITIONS:										
Salaried	4.0	4.0	4.0	-	-	4.0	4.0	4.0	4.0	4.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.027	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Aboriginal Initiatives							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$3,791	\$1,611	\$0	\$1,611	\$4,881	\$11,894	
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	\$3,791	\$1,611	\$0	\$1,611	\$4,881	\$11,894	
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$3,791	\$1,611	\$0	\$1,611	\$4,881	\$11,894	
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	\$3,791	\$1,611	\$0	\$1,611	\$4,881	\$11,894	
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Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

Reserve Cash Flow

Fund: 1022 Fund Center: 102157

ERF Group: INTGOV.ERF

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	4,353	8,320	5,529	4,938	5,978	5,427
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(1,033)	(3,791)	(1,611)	-	(1,611)	(4,881)
Transfer from Operating Budget	5,000	1,000	1,020	1,040	1,060	1,080
Interest Income	-	-	-	-	-	-
Ending Balance \$	8,320	5,529	4,938	5,978	5,427	1,626

Assumptions/Background:

2023 - 2 standard desktops & 1 standard laptop

2024 - 1 standard laptop

2026 - 1 standard laptop

2027 - 2 standard desktops & 1 standard laptop

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Victoria Family Court Committee

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

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. The electoral areas of Salt Spring Island and Southern Gulf Islands are not participants in this service.

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:

Service: 1.126 Vic Family Court & Youth Justice Committee

Committee: Planning and Protective Services

Member Municipality	ASSESSMENTS			ASSESSMENTS		
	2021 Converted		2021 Actual	2022 Converted		2022 Actual
City of Colwood	522,210,174	3.89%	4,768,669,615	676,387,481	4.21%	6,204,372,115
City of Victoria	4,028,366,938	29.98%	30,648,677,888	4,562,581,324	28.41%	35,387,278,281
District of Central Saanich	682,091,870	5.08%	5,678,630,043	821,112,902	5.11%	6,951,449,149
Township of Esquimalt	494,698,049	3.68%	4,348,601,306	592,077,215	3.69%	5,261,465,156
District of Langford	1,439,488,822	10.71%	11,871,422,812	1,807,943,089	11.26%	15,212,962,883
District of Saanich	4,032,489,613	30.01%	36,475,617,059	4,885,131,652	30.42%	44,689,586,842
District of Oak Bay	976,933,117	7.27%	9,480,747,659	1,171,428,027	7.29%	11,409,270,209
District of Metchosin	152,964,252	1.14%	1,496,710,894	203,434,625	1.27%	1,999,212,193
Town of Sidney	551,412,679	4.10%	4,630,400,405	656,173,316	4.09%	5,596,917,473
Town of View Royal	364,952,707	2.72%	3,193,922,057	443,000,748	2.76%	3,948,572,659
District of Highland	93,126,687	0.69%	827,588,306	120,325,439	0.75%	1,108,603,814
Subtotal	13,338,734,908	99.28%	113,420,988,044	15,939,595,818	99.25%	137,769,690,774
Electoral Area						
JDF - Langford - R(761) ESA # 36	1,040,587	0.01%	3,445,300	605,052	0.00%	2,197,700
JDF - Langford - R(762) ESA # 36	14,752,301	0.11%	145,027,022	18,322,545	0.11%	181,528,240
JDF - Langford - R(763) ESA # 36	20,701,375	0.15%	206,328,500	27,372,350	0.17%	273,023,000
Subtotal	36,494,263	0.27%	354,800,822	46,299,947	0.29%	456,748,940
<u>First Nations Taxation</u>						
Songhees	29,701,753	0.22%	260,577,100	37,506,403	0.23%	336,309,800
Tsawout	30,014,150	0.22%	258,759,300	37,233,100	0.23%	345,904,400
Subtotal	59,715,903	0.44%	519,336,400	74,739,503	0.47%	682,214,200
TOTAL	13,434,945,074	100.00%	114,295,125,266	16,060,635,268	100.00%	138,908,653,914

1.126 Vic Family Court & Youth Justice Committee			BUDGET REQUEST				FUTURE PROJECTIONS			
	2022 BOARD BUDGET	2022 ESTIMATED ACTUAL	2023 CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	318	318	321	-	-	321	327	334	340	347
Meeting Costs	-	5,800	5,450	-	-	5,450	5,450	5,450	5,450	5,450
Third Party Payments	15,717	13,000	10,107	-	29,121	39,228	10,101	10,094	10,088	10,081
TOTAL OPERATING COSTS	16,035	19,118	15,878	-	-	44,999	15,878	15,878	15,878	15,878
*Percentage Increase		19.2%	-0.98%			180.63%	-64.7%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	29,121	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	(157)	(32,361)	(29,121)	-	-	(29,121)	-	-	-	-
Grants in Lieu of Taxes	(878)	(878)	(878)	-	-	(878)	(878)	(878)	(878)	(878)
TOTAL REVENUE	(1,035)	(4,118)	(29,999)	-	-	(29,999)	(878)	(878)	(878)	(878)
REQUISITION	(15,000)	(15,000)	14,121	-	-	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
*Percentage Increase		0.0%	-194.14%			0.00%	0.0%	0.0%	0.0%	0.0%

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Greater Victoria Police Victims Services

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

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:

Service: 1.128 Greater Victoria Police Victims Services

Committee: Planning and Protective Services

Member Municipality	ASSESSMENTS			ASSESSMENTS		
	2021 Converted		2021 Actual	2022 Converted		2022 Actual
City of Colwood	522,210,174	3.89%	4,768,669,615	676,387,481	4.21%	6,204,372,115
City of Victoria	4,028,366,938	29.98%	30,648,677,888	4,562,581,324	28.41%	35,387,278,281
District of Central Saanich	682,091,870	5.08%	5,678,630,043	821,112,902	5.11%	6,951,449,149
Township of Esquimalt	494,698,049	3.68%	4,348,601,306	592,077,215	3.69%	5,261,465,156
District of Langford	1,439,488,822	10.71%	11,871,422,812	1,807,943,089	11.26%	15,212,962,883
District of Saanich	4,032,489,613	30.01%	36,475,617,059	4,885,131,652	30.42%	44,689,586,842
District of Oak Bay	976,933,117	7.27%	9,480,747,659	1,171,428,027	7.29%	11,409,270,209
District of Metchosin	152,964,252	1.14%	1,496,710,894	203,434,625	1.27%	1,999,212,193
Town of Sidney	551,412,679	4.10%	4,630,400,405	656,173,316	4.09%	5,596,917,473
Town of View Royal	364,952,707	2.72%	3,193,922,057	443,000,748	2.76%	3,948,572,659
District of Highland	93,126,687	0.69%	827,588,306	120,325,439	0.75%	1,108,603,814
Subtotal	13,338,734,908	99.28%	113,420,988,044	15,939,595,818	99.25%	137,769,690,774
Electoral Area						
JDF - Langford - R(761) ESA # 36	1,040,587	0.01%	3,445,300	605,052	0.00%	2,197,700
JDF - Langford - R(762) ESA # 36	14,752,301	0.11%	145,027,022	18,322,545	0.11%	181,528,240
JDF - Langford - R(763) ESA # 36	20,701,375	0.15%	206,328,500	27,372,350	0.17%	273,023,000
Subtotal	36,494,263	0.27%	354,800,822	46,299,947	0.29%	456,748,940
<u>First Nations Taxation</u>						
Songhees	29,701,753	0.22%	260,577,100	37,506,403	0.23%	336,309,800
Tsawout	30,014,150	0.22%	258,759,300	37,233,100	0.23%	345,904,400
Subtotal	59,715,903	0.44%	519,336,400	74,739,503	0.47%	682,214,200
TOTAL	13,434,945,074	100.00%	114,295,125,266	16,060,635,268	100.00%	138,908,653,914

1.128 Greater Victoria Police Victims Services			BUDGET REQUEST				FUTURE PROJECTIONS			
	2022 BOARD BUDGET	2022 ESTIMATED ACTUAL	2023 CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocation	5,850	5,850	5,999	-	-	5,999	6,119	6,241	6,366	6,493
Third Party Payments	292,500	292,500	298,350	-	-	298,350	304,317	310,403	316,611	322,943
Interest Charge	1,599	1,599	750	-	-	750	750	750	750	750
TOTAL OPERATING COSTS	299,949	299,949	305,099	-	-	305,099	311,186	317,394	323,727	330,186
*Percentage Increase		0.0%	1.72%			1.72%	2.0%	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	602	602	-	-	-	-	-	-	-	-
Grants in Lieu	(15,358)	(15,358)	(15,358)	-	-	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(14,756)	(14,756)	(15,358)	-	-	(15,358)	(15,358)	(15,358)	(15,358)	(15,358)
REQUISITION	(285,193)	(285,193)	(289,741)	-	-	(289,741)	(295,828)	(302,036)	(308,369)	(314,828)
*Percentage Increase		0.0%	1.59%			1.59%	2.1%	2.1%	2.1%	2.1%

CAPITAL REGIONAL DISTRICT

2023 BUDGET

FINANCE & TECHNOLOGY

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

COMMITTEE OF THE WHOLE

September 21, 2022

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CAPITAL REGIONAL DISTRICT

2023 BUDGET

Finance

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.017 Finance

Committee: Governance & Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2022 to 2023
Service: 1.017 Finance
Total Expenditure
Comments
2022 Budget - Financial Services
6,748,881
Change in Salaries:

Base salary change	107,527	Inclusive of estimated collective agreement changes
Step increase/paygrade change	88,964	
Annualization of 2022 positions	214,074	Annualization of 2022 Financial Services Support IBCs (4.55 FTEs)
0.5 FTE Financial Analyst (Term)	54,982	2023 IBC Support: 1a-2 CRHC Operations Term 2023-2024
2.0 FTE Business Analyst (Term)	248,602	2023 IBC Support: 15f-1.9 SAP Lifecycle Replacement S4 Hana (4-year term)
0.25 FTE Financial Analyst	20,129	2023 IBC Support: 15f-1.24 Financial Services Support
(1.0) FTE Financial Analyst	(83,025)	2022 IBC Support: 15f-1.3 ERDMS position removed due to revised implementation
Other adjustments	6,390	
Total Change in Salaries	657,643	

Other Changes:

Office & Equipment Costs	16,250	Office costs associated with new on-going and term FTEs
Building Occupancy	13,396	Facilities allocation
Staff training and development	(2,500)	Cost associated with new on-going and term FTEs net of savings due to KPMG contract efficiencies
Contract for Services	(50,000)	2022 one-time cost associated with the ICFR project
Other	4,384	
Total Other Changes	(18,470)	

2023 Budget: Financial Services Subtotal
7,388,055
2022 Budget - Asset Management
564,285
Change in Salaries:

Base salary change	7,882	Inclusive of estimated collective agreement changes
Step increase/paygrade change	34,266	
Total Change in Salaries	42,148	

Other Changes:

Contract for Services (one-time)	27,000	2020 IBC: 5b-2 Asset Management/CAMS Life-Cycle Costing initiative (change between phase 1 and phase 2)
Other	(5,110)	
Total Other Changes	21,890	

2023 Budget: Asset Management Subtotal
628,323
2023 Budget Grand Total
8,016,377
Summary of % Expense Increase

2022 IBC Salary Annualization	3.3%
2023 IBC Expense	4.6%
Balance of increase	1.7%
% expense increase from 2022:	9.6%

% Requisition increase from 2022 (if applicable):

1.2%

Requisition funding is 38% of service revenue

Overall 2022 Budget Performance:

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$251,000 (3.7%) primarily due to temporary staff vacancies, offset by one-time increases in contract for services. Of this variance, \$110,000 will be carried forward to fund term labour costs associated with IBC 1a-2 CRHD Operations, \$50,000 carried forward for asset management contract commitments and \$91,000 will be transferred to the Legislative and General Operating Reserve.

1.017 - FINANCE	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS:</u>										
Salaries and Wages	5,985,605	5,665,418	6,361,683	323,713	-	6,685,396	6,829,087	6,918,477	7,067,145	6,948,266
Allocations	289,116	289,116	304,251	-	-	304,251	328,555	342,921	358,013	373,832
Auditing Expense	79,000	76,000	79,000	-	-	79,000	83,000	86,000	89,000	90,780
Contract for Services	269,180	453,400	194,680	-	50,000	244,680	213,130	75,610	77,120	78,660
Postage & Freight	239,360	237,069	246,540	-	-	246,540	251,470	256,490	261,620	266,860
Supplies	149,460	91,625	139,410	5,000	5,000	149,410	147,300	147,960	150,920	153,940
Other Operating Expenses	266,445	242,914	263,350	6,750	2,000	272,100	275,660	281,350	287,150	293,070
TOTAL OPERATING COSTS	7,278,166	7,055,543	7,588,914	335,463	57,000	7,981,377	8,128,202	8,108,808	8,290,968	8,205,408
*Percentage Increase over prior year			4.3%			9.7%	1.8%	-0.2%	2.2%	-1.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	40,000	40,000	40,000	40,000
TOTAL CAPITAL / RESERVES	35,000	35,000	35,000	-	-	35,000	40,000	40,000	40,000	40,000
TOTAL COSTS	7,313,166	7,090,543	7,623,914	335,463	57,000	8,016,377	8,168,202	8,148,808	8,330,968	8,245,408
<u>REVENUE</u>			4.2%			9.6%	1.9%	-0.2%	2.2%	-1.0%
US Bank Rebate	(58,140)	(50,000)	(59,880)	-	-	(59,880)	(61,080)	(62,300)	(63,550)	(64,820)
Provincial Grants	(60,000)	(110,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Sales of Services	(218,280)	(204,880)	(224,830)	-	-	(224,830)	(229,320)	(233,900)	(238,580)	(243,350)
Other	(85,023)	(85,023)	(86,911)	-	-	(86,911)	(88,776)	(90,679)	(92,620)	(94,609)
Allocation Recoveries	(102,000)	(102,000)	(104,040)	-	-	(104,040)	(106,120)	(108,240)	(110,400)	(112,610)
Transfer from Reserve	(90,000)	(90,000)	-	(303,602)	(50,000)	(353,602)	(308,958)	(259,429)	(265,017)	-
TOTAL REVENUES	(613,443)	(641,903)	(535,661)	(303,602)	(50,000)	(889,263)	(854,255)	(814,548)	(830,167)	(575,389)
NET COSTS	6,699,723	6,448,640	7,088,253	31,861	7,000	7,127,114	7,313,948	7,334,260	7,500,802	7,670,019
*Percentage increase over prior year Net Costs			5.8%			6.4%	2.6%	0.3%	2.3%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	49.75	49.75	48.75	0.25	-	49.00	49.00	49.00	49.00	49.00
Term	-	-	-	2.50	-	2.50	2.50	2.00	2.00	-

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.017 Finance	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$227,110	\$226,445	\$128,991	\$126,312	\$52,110	\$760,968
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	\$227,110	\$226,445	\$128,991	\$126,312	\$52,110	\$760,968
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$200,000	\$200,000	\$100,000	\$100,000	\$25,000	\$625,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$27,110	\$26,445	\$28,991	\$26,312	\$27,110	\$135,968
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	\$227,110	\$226,445	\$128,991	\$126,312	\$52,110	\$760,968
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Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420

ERF Group: FIN.ERF

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	133,138	152,581	160,471	174,026	185,035	198,723
Actual Purchases	-	-	-	-		
Planned Purchases (Based on Capital Plan)	(15,557)	(27,110)	(26,445)	(28,991)	(26,312)	(27,110)
Transfer from Operating Budget	35,000	35,000	40,000	40,000	40,000	40,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	152,581	160,471	174,026	185,035	198,723	211,613

Assumptions/Background:

2023 - Replace 20 standard desktops, 2 standard laptops and 1 ultra-portable laptop

2024 - Replace 12 standard desktops, 7 standard laptops and 1 ultra-portable laptop

2025 - Replace 4 standard desktops, 2 standard laptops, 1 semi-ruggedized laptop and binding equipment for print shop

2026 - Replace 1 standard desktop, 2 standard laptops and postage meter for print shop

2027 - Replace 20 standard desktops, 2 standard laptops and 1 ultra-portable laptop

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Information Technology

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.022 Information Technology

Committee: Governance & Finance

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Bands

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries

Change in Budget 2022 to 2023		Total Expenditure	Comments
Service:	1.022 INFORMATION TECHNOLOGY		
2022 Budget		9,710,078	
Change in Salaries:			
	Base salary change	116,105	Inclusive of estimated collective agreement changes
	Step increase/paygrade change	23,936	Inclusive of annualization and reclassification of 2022 IBC positions
	Annualization of 2022 positions	438,192	Annualization of various 2022 IBCs (9.27 FTE)
	3.0 TERM FTE SAP Functional Analyst	504,077	2023 IBC: 15f-1.9 SAP Lifecycle Replacement 2023-2026
	1.0 TERM FTE Backfill Resourcing	117,069	2023 IBC: 15f-1.15 Digital Communications Governance (Website & Sharepoint Analytics 2023-2024)
	Other	6,240	Inflationary increase auxiliary labour, overtime and standby pay
	Total Change in Salaries	1,205,618	
Other Changes:			
	Contract for Services (one-time)	306,000	2023 IBC initiatives: 15f-1.9 SAP, HRIS (\$181k) and 15f-1.23 EPDMS (\$125k to be recovered by capital projects)
	Software Licenses & Computer Maintenance (ongoing)	254,055	2023 IBC initiatives: 15f-1.23 EPDMS (\$150k to be recovered by capital projects and 15f-1.15 Digital Communications Governance (\$64k)
	Software Licenses & Computer Maintenance (one-time)	294,800	2023 IBC initiatives: 15f-1.23 EPDMS (\$250k to be recovered by capital projects) and 15f-1.15 Digital Communications Governance (\$45k)
	Transfer to General Capital Fund	108,880	Contribution to general capital fund - SAP routine replacements
	Human Resources Allocation	40,199	Increase in allocation due to increased salary budget
	Building Occupancy	18,738	
	Other	5,578	
	Total Other Changes	1,028,250	
2023 Budget		11,943,946	
Summary of % Expense Increase			
	2022 IBC Salary Annualization	4.8%	
	2023 IBC Expense	15.2%	
	Balance of increase	3.0%	
	% expense increase from 2022:	23.0%	
	% Requisition increase from 2022 (if applicable):	2.9%	Requisition funding is 20% of service revenue

Overall 2022 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$400,265 (4.3%) due mainly to hiring challenges and vacant positions, net of increases in consulting and contract for services. The variance will be moved to the to the Legislative and General Operating Reserve, of which \$300,000 is committed to be moved to the Capital Reserve for SAP S4.

1.022 INFORMATION TECHNOLOGY	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS:</u>										
Salaries and Wages	6,013,278	4,946,131	6,597,751	621,146	-	7,218,896	7,624,204	7,665,940	7,830,721	7,450,085
Allocations	339,040	339,040	398,000	-	-	398,000	426,058	444,408	461,278	478,903
Consulting	45,470	55,500	46,830	-	-	46,830	47,770	48,730	49,700	50,690
Contract for Services	552,180	920,000	543,000	-	306,000	849,000	714,860	564,940	576,240	587,770
Software Licenses & Computer Mtce	1,715,165	1,714,085	1,717,380	251,840	294,800	2,264,020	2,046,910	2,096,540	2,123,180	2,165,650
Other Operating Expenses	589,215	522,610	459,240	48,800	91,200	599,240	520,600	526,570	537,510	534,290
TOTAL OPERATING COSTS	9,254,348	8,497,366	9,762,201	921,786	692,000	11,375,986	11,380,402	11,347,128	11,578,629	11,267,388
*Percentage Increase over prior year			5.5%			22.9%	0.0%	-0.3%	2.0%	-2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to General Capital Fund	343,840	685,140	452,720	-	-	452,720	961,770	1,221,010	1,131,010	491,010
Transfer to Equipment Replacement Fund	111,890	111,890	115,240	-	-	115,240	117,530	119,880	122,280	124,730
TOTAL CAPITAL / RESERVES	455,730	797,030	567,960	-	-	567,960	1,079,300	1,340,890	1,253,290	615,740
TOTAL COSTS	9,710,078	9,294,396	10,330,161	921,786	692,000	11,943,946	12,459,702	12,688,018	12,831,919	11,883,128
*Percentage increase over prior year Total Costs			6.4%			23.0%	4.3%	1.8%	1.1%	-7.4%
Funding from Capital Fund	-	-	-	(180,000)	(1,120,077)	(1,300,077)	(855,937)	(867,030)	(717,360)	(180,000)
Funding from Operating Reserve	(411,700)	(411,700)	-	-	(181,869)	(181,869)	(119,591)	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	9,298,378	8,882,696	10,330,161	741,786	(609,946)	10,462,001	11,484,174	11,820,988	12,114,559	11,703,128
Service Fees	(40,000)	(24,583)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
TOTAL REVENUES	(40,000)	(24,583)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET COSTS	9,258,378	8,858,113	10,290,161	741,786	(609,946)	10,422,001	11,444,174	11,780,988	12,074,559	11,663,128
*Percentage increase over prior year Net Costs			11.1%			12.6%	9.8%	2.9%	2.5%	-3.4%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	48.27	48.27	39.00	9.27	-	48.27	49.3	49.3	49.3	49.3
Term	-	-	-	4.0	-	4.0	4.0	3.0	3.0	-

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.022	Carry						
	Information Technology	Forward	2023	2024	2025	2026	2027	TOTAL
		from 2022						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$351,350	\$1,724,042	\$1,457,600	\$1,991,000	\$2,120,650	\$295,000	\$7,588,292	
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$100,000	\$0	\$70,000	\$0	\$0	\$0	\$170,000
	\$351,350	\$1,824,042	\$1,457,600	\$2,061,000	\$2,120,650	\$295,000	\$7,758,292	

SOURCE OF FUNDS

Capital Funds on Hand	\$339,000	\$1,670,000	\$1,411,000	\$1,939,000	\$2,059,000	\$245,000	\$7,324,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$12,350	\$154,042	\$46,600	\$122,000	\$61,650	\$50,000	\$434,292	
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
	\$351,350	\$1,824,042	\$1,457,600	\$2,061,000	\$2,120,650	\$295,000	\$7,758,292	

CAPITAL REGIONAL DISTRICT 5 YEAR CAPITAL PLAN 2023 - 2027

<p><u>Project Number</u> Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p><u>Capital Project Description</u> Briefly describe project scope and service benefits. For example: "Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system meets current energy standards with</p>	<p><u>Carryforward from 2022</u> Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p><u>Project Drivers</u> Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Project provide economic benefit to the organization.</p>
<p><u>Capital Expenditure Type</u> Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>	<p><u>Total Project Budget</u> Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p><u>Funding Source Codes</u> Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial)</p>	<p><u>Long-term Planning</u> Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age and/or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p><u>Capital Project Title</u> Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p><u>Asset Class</u> L - Land S - Engineering Structure B - Buildings V - Vehicles</p>	<p><u>Cost Estimate Class</u> Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.</p>	

Service #:	1.022
Service Name:	Information Technology

SECTION 1: PROJECT DESCRIPTION AND BUDGET													
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
21-01	Replacement	Data Centre Replacements	Corporate Firewall	\$100,000	E	Cap	\$0	\$0	\$100,000	\$0	\$0	\$0	\$100,000
19-04	Replacement	Data Centre Replacements	Additional Storage	\$245,000	E	Cap	\$0	\$20,000	\$75,000	\$50,000	\$50,000	\$50,000	\$245,000
18-06	Replacement	Data Centre Replacements	Replace Backup	\$100,000	E	Cap	\$0	\$100,000	\$0	\$0	\$0	\$0	\$100,000
18-07	Replacement	Data Centre Replacements	Server Replacements	\$250,000	E	Cap	\$0	\$75,000	\$75,000	\$50,000	\$0	\$50,000	\$250,000
19-05	Replacement	Data Centre Replacements	Router & Switch Network Data Centre	\$134,000	E	Cap	\$54,000	\$74,000	\$20,000	\$15,000	\$25,000	\$0	\$134,000
19-06	Replacement	Data Centre Replacements	Wi-Fi Network System	\$130,000	E	Cap	\$50,000	\$50,000	\$50,000	\$0	\$30,000	\$0	\$130,000
22-01	Replacement	Data Centre Replacements	SPAM Email Appliance	\$80,000	E	Cap	\$0	\$0	\$0	\$30,000	\$50,000	\$0	\$80,000
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts	\$435,000	E	Cap	\$150,000	\$190,000	\$40,000	\$25,000	\$150,000	\$30,000	\$435,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer	\$65,000	E	Cap	\$0	\$0	\$0	\$0	\$0	\$65,000	\$65,000
20-04	Replacement	Data Centre Replacements	Network Data/Voice Switches (Fisgard)	\$170,000	E	Cap	\$50,000	\$115,000	\$35,000	\$20,000	\$0	\$0	\$170,000
20-05	Replacement	Data Centre Replacements	uninterruptible power supply	\$150,000	E	Cap	\$0	\$0	\$50,000	\$0	\$50,000	\$50,000	\$150,000
20-06	Replacement	Data Centre Replacements	Fisgard Phone System	\$50,000	E	Cap	\$10,000	\$30,000	\$0	\$20,000	\$0	\$0	\$50,000
20-07	Replacement	Meeting Room Equipment Replacement	Replacement of A/V technology components	\$116,250	E	ERF	\$12,350	\$17,000	\$19,600	\$25,000	\$34,650	\$20,000	\$116,250
17-01	Replacement	SAP	Business Warehouse	\$75,000	E	Cap	\$25,000	\$50,000	\$0	\$25,000	\$0	\$0	\$75,000
23-01	Replacement	SAP	SAP Migration from ECC to S4	\$5,340,000	E	Cap	\$0	\$966,000	\$966,000	\$1,704,000	\$1,704,000	\$0	\$5,340,000
23-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$12,042	E	ERF	\$0	\$12,042	\$0	\$0	\$0	\$0	\$12,042
23-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$52,000	E	ERF	\$0	\$25,000	\$27,000	\$0	\$0	\$0	\$52,000
25-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$27,000	E	ERF	\$0	\$0	\$0	\$27,000	\$0	\$0	\$27,000
26-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$27,000	E	ERF	\$0	\$0	\$0	\$0	\$27,000	\$0	\$27,000

Reserve Schedule

Reserve Fund: 1.022 Information Technology

Reserve Cash Flow

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

	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	300,116	318,910	297,108	387,638	410,518	505,798
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	(93,096)	(137,042)	(27,000)	(97,000)	(27,000)	(30,000)
Transfer from Operating Budget	111,890	115,240	117,530	119,880	122,280	124,730
Interest Income	-	-	-	-	-	-
Ending Balance \$	318,910	297,108	387,638	410,518	505,798	600,528

Assumptions/Background:

Planned purchases include computer equipment replacements for staff (2023-2027) and replacement of one vehicle in 2023 and one vehicle in 2025.

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.

Reserve Cash Flow

Fund: 1022 Fund Center: 102217

ERF Group: ITMTGROOM.ERF (ITG.ERF)

	Estimated	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	49,521	57,171	60,171	60,571	55,571	40,921
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	(12,350)	(17,000)	(19,600)	(25,000)	(34,650)	(20,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	57,171	60,171	60,571	55,571	40,921	40,921

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2023 BUDGET

GIS Information Systems

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.101 GIS Information Systems

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

All CRD departments, municipalities and Electoral Areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

Nil

COMMITTEE:

Governance & Finance

FUNDING:

Requisition and internal recoveries.

1.101 GIS INFORMATION SYSTEMS	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS:</u>										
Salaries and Wages	378,810	382,758	392,509	-	-	392,509	400,966	409,603	418,424	427,433
Allocations	11,223	11,223	11,199	-	-	11,199	11,567	11,942	12,181	12,425
Data Processing Services	94,970	95,000	97,820	-	-	97,820	99,780	101,780	103,820	105,900
Supplies	44,900	45,500	46,240	-	-	46,240	47,160	48,100	49,050	50,030
Other Operating Expenses	14,550	13,397	15,060	-	-	15,060	15,370	15,680	16,000	16,330
TOTAL OPERATING COSTS	544,453	547,878	562,828	-	-	562,828	574,843	587,105	599,475	612,118
*Percentage Increase over prior year			3.4%			3.4%	2.1%	2.1%	2.1%	2.1%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	23,490	23,490	18,190	-	-	18,190	18,550	18,920	19,300	19,690
Transfer to Operating Reserve Fund	50,000	50,000	50,000	-	-	50,000	50,000	50,000	50,000	50,000
TOTAL CAPITAL / RESERVES	73,490	73,490	68,190	-	-	68,190	68,550	68,920	69,300	69,690
TOTAL COSTS	617,943	621,368	631,018	-	-	631,018	643,393	656,025	668,775	681,808
			2.1%			2.1%	2.0%	2.0%	1.9%	1.9%
Internal Recoveries	(494,422)	(494,422)	(504,310)	-	-	(504,310)	(514,396)	(524,684)	(535,178)	(545,882)
TOTAL COSTS LESS INTERNAL RECOVERIES	123,521	126,946	126,708	-	-	126,708	128,997	131,341	133,597	135,926
<u>SOURCES OF FUNDING</u>										
PILT Revenue	(3,368)	(3,368)	(3,368)	-	-	(3,368)	(3,440)	(3,510)	(3,580)	(3,650)
TOTAL REVENUE	(3,368)	(3,368)	(3,368)	-	-	(3,368)	(3,440)	(3,510)	(3,580)	(3,650)
REQUISITION	(120,153)	(123,578)	(123,340)	-	-	(123,340)	(125,557)	(127,831)	(130,017)	(132,276)
*Percentage increase over prior year requisition			2.7%			2.7%	1.8%	1.8%	1.7%	1.7%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0	-	-	3.0	3.0	3.0	3.0	3.0

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Geo-Spatial Referencing

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.335 Geo-Spatial Referencing

Committee: Governance & Finance

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

None stated.

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Governance & Finance

FUNDING:

Requisition

AUTHORITY:

General Services under the Municipal Act.

1.335 GEOSPATIAL REFERENCING	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS:</u>										
Allocations	24,145	24,145	22,899	-	-	22,899	23,357	23,824	24,301	24,787
Contract for Services	21,280	24,800	21,920	-	-	21,920	22,360	22,810	23,270	23,740
Consulting	14,270	12,000	14,700	-	-	14,700	14,990	15,290	15,600	15,910
Facilities Rental	14,940	8,000	15,390	-	-	15,390	15,700	16,010	16,330	16,660
Software Licenses & Fees	22,400	36,300	23,080	-	-	23,080	23,540	24,010	24,490	24,980
Other Operating Expenses	17,460	9,390	17,940	-	-	17,940	18,310	18,690	19,080	19,480
TOTAL OPERATING COSTS	114,495	114,635	115,929	-	-	115,929	118,257	120,634	123,071	125,557
*Percentage Increase over prior year			1.3%			1.3%	2.0%	2.0%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	60,050	60,050	61,850	-	-	61,850	63,090	64,350	65,640	66,950
TOTAL CAPITAL / RESERVES	60,050	60,050	61,850	-	-	61,850	63,090	64,350	65,640	66,950
TOTAL COSTS	174,545	174,685	177,779	-	-	177,779	181,347	184,984	188,711	192,507
<u>SOURCES OF FUNDING</u>						1.9%	2.0%	2.0%	2.0%	2.0%
PILT Revenue	(8,558)	(8,558)	(8,558)	-	-	(8,558)	(8,730)	(8,910)	(9,090)	(9,270)
Sale of Services	(8,130)	(9,600)	(8,370)	-	-	(8,370)	(8,540)	(8,710)	(8,880)	(9,060)
Interest Income	(150)	-	(150)	-	-	(150)	(150)	(150)	(150)	(150)
TOTAL REVENUE	(16,838)	(18,158)	(17,078)	-	-	(17,078)	(17,420)	(17,770)	(18,120)	(18,480)
REQUISITION	(157,707)	(156,527)	(160,701)	-	-	(160,701)	(163,927)	(167,214)	(170,591)	(174,027)
*Percentage increase over prior year requisition			1.9%			1.9%	2.0%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.335	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Geo-Spatial Referencing							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$70,000	\$155,000	\$40,000	\$70,000	\$45,000	\$40,000	\$350,000	
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

\$70,000	\$155,000	\$40,000	\$70,000	\$45,000	\$40,000	\$350,000	
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$70,000	\$155,000	\$40,000	\$70,000	\$45,000	\$40,000	\$350,000	
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

\$70,000	\$155,000	\$40,000	\$70,000	\$45,000	\$40,000	\$350,000	
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Reserve Schedule

Reserve Fund: 1.335 Geospatial

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Reserve Cash Flow

Fund: 1022 Fund Center: 101726

ERF Group: GEOSPA.ERF

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	239,157	299,207	206,057	229,147	223,497	244,137
Actual Purchases	-	-	-	-	-	-
Planned Purchases (Based on Capital Plan)	-	(155,000)	(40,000)	(70,000)	(45,000)	(40,000)
Transfer from Operating Budget	60,050	61,850	63,090	64,350	65,640	66,950
Interest Income	-	-	-	-	-	-
Ending Balance \$	299,207	206,057	229,147	223,497	244,137	271,087

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2023 BUDGET

Royal Theatre

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.290 Royal Theatre

Committee: Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

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

MAXIMUM CAPITAL DEBT:

NIL

COMMISSION:

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

FUNDING:

ROYAL THEATRE			BUDGET REQUEST				FUTURE PROJECTIONS			
	2022 BOARD BUDGET	2022 ESTIMATED ACTUAL	2023 CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL
<u>OPERATING COSTS:</u>										
Third Party Payment	42,633	42,633	37,653	-	-	37,653	35,063	32,357	29,522	26,560
Insurance Costs	39,960	39,960	44,800	-	-	44,800	47,040	49,390	51,860	54,450
Internal Allocation	16,807	16,807	16,947	-	-	16,947	17,297	17,653	18,018	18,390
Operating Cost - Other (Interest)	600	600	600	-	-	600	600	600	600	600
TOTAL OPERATING COSTS	100,000	100,000	100,000	-	-	100,000	100,000	100,000	100,000	100,000
*Percentage Increase		0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchase	102,000	102,000	101,000	-	-	101,000	105,000	105,000	105,000	109,000
Transfer to Capital Reserve Fund	378,000	378,000	379,000	-	-	379,000	375,000	375,000	375,000	371,000
TOTAL CAPITAL / RESERVES	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
Debt Charges	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL COSTS	480,000	480,000	480,000	-	-	480,000	480,000	480,000	480,000	480,000
TOTAL COSTS	580,000	580,000	580,000	-	-	580,000	580,000	580,000	580,000	580,000
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year										
Balance C/F from Prior to Current year										
Revenue - Other	-	-								
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-580,000	-580,000	-580,000	-	-	-580,000	-580,000	-580,000	-580,000	-580,000

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2023 to 2027

Service No.	1.290	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	Royal Theatre							

EXPENDITURE

Buildings	\$1,706,000	\$1,600,000	\$700,000	\$2,186,000	\$93,000	\$0	\$4,579,000
Equipment	\$15,000	\$228,000	\$0	\$450,000	\$0	\$0	\$678,000
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
	\$1,721,000	\$1,828,000	\$700,000	\$2,636,000	\$93,000	\$0	\$5,257,000

SOURCE OF FUNDS

Capital Funds on Hand	\$165,000	\$90,000	\$0	\$75,000	\$0	\$0	\$165,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$680,000	\$0	\$0	\$680,000
Donations / Third Party Funding	\$825,000	\$825,000	\$350,000	\$1,055,000	\$0	\$0	\$2,230,000
Reserve Fund	\$731,000	\$913,000	\$350,000	\$826,000	\$93,000	\$0	\$2,182,000
	\$1,721,000	\$1,828,000	\$700,000	\$2,636,000	\$93,000	\$0	\$5,257,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

<p>Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 23-01 is a project planned to start in 2023.</p> <p>For projects in previous capital plans, use the same project numbers previously assigned.</p>	<p>Capital Project Description Briefly describe project scope and service benefits. For example: <i>"Full Roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system meets current energy standards with an expected service life of 35 years".</i></p>	<p>Carryforward from 2022 Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.</p>	<p>Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Project provide economic benefit to the organization.</p>
<p>Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset</p>	<p>Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.</p>	<p>Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund StLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.</p>	<p>Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age and/or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.</p>
<p>Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".</p>	<p>Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles</p>		<p>Cost Estimate Class Class A (<10-15%) = Estimate based on final drawings and specifications, used to evaluate tenders. Class B (>15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (>25-40%) = Estimate based on limited site information; used for program planning. Class D (>40%) = Estimate based on little/no site information, used for long-term planning.</p>

Service #:	1.290
Service Name:	Royal Theatre

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
20-03	New	Add Balcony & Pit Railings	Add railings to ensure patron safety and comfort.	\$75,000	B	Cap	\$75,000	\$0	\$0	\$75,000	\$0		\$75,000
21-01	Replacement	HVAC Upgrade	Replace 1994 HVAC main unit in audience chamber.	\$500,000	B	Other	\$450,000	\$450,000	\$0	\$0	\$0	\$0	\$450,000
21-02	Replacement	Replace House Light System - Phase 2	Replace House Light System with upgraded LED technology	\$90,000	B	Cap	\$90,000	\$90,000	\$0	\$0	\$0	\$0	\$90,000
21-05	Replacement	Replace Extendable Scissor Lift	Replace existing scissor lift that is past end of life for safety & reliability	\$26,000	E	Res	\$15,000	\$15,000	\$0	\$0	\$0	\$0	\$15,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.	\$2,293,000	B	Res	\$375,000	\$375,000	\$350,000	\$375,000	\$93,000	\$0	\$1,193,000
21-12	Renewal	Repair Building Envelope	Repairing building envelope of the 1914 structure.		B	Other	\$375,000	\$375,000	\$350,000	\$375,000	\$0	\$0	\$1,100,000
21-13	Renewal	Plan, Rebuild and Expand Orchestra Pit	Plan, Rebuild and expand orchestra Pit to allow increased physical distancing of musicians and performers	\$115,000	B	Res	\$111,000	\$0	\$0	\$111,000	\$0	\$0	\$111,000
22-01	Replacement	Replace Theatre Doors Phase 2	Replace house doors in balcony and mezzanine with automated soundproof doors	\$230,000	B	Res	\$230,000	\$230,000	\$0	\$0	\$0	\$0	\$230,000
23-01	Study	Study and Plan main floor replacement including seats and aisle lights	Study and Plan repouring and refinishing of concrete main floor and replacement of seats and aisle lights	\$30,000	B	Res	\$0	\$30,000	\$0	\$0	\$0	\$0	\$30,000
23-02	Defer	Emergency Repairs	Unforeseen emergency repairs.	\$50,000	B	Res	\$0	\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-03	Replacement	Replace Audio Stage Monitors	Replace audio stage monitors that are failing and at end of useful life. Essential for performers.	\$197,000	E	Res	\$0	\$197,000	\$0	\$0	\$0	\$0	\$197,000
23-04	Replacement	Replace Paging Touch Screens	Replace paging touch screens that are no longer supported by manufacturer and cannot be maintained or reprogrammed. Production requirement for communication to patrons and performers.	\$16,000	E	Res	\$0	\$16,000	\$0	\$0	\$0	\$0	\$16,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights	\$700,000	B	Other	\$0	\$0	\$0	\$280,000	\$0	\$0	\$280,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Grant	\$0	\$0	\$0	\$280,000	\$0	\$0	\$280,000
24-01	Replacement	Repour and refinish concrete main floor and replacement of seats and aisle lights	Repour and refinish concrete main floor and replacement of seats and aisle lights.		B	Res	\$0	\$0	\$0	\$140,000	\$0	\$0	\$140,000
24-02	Replacement	Replace Orchestra Shell	Replace 40 year old orchestra shell	\$750,000	B	Other	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000
24-02	Replacement	Replace Orchestra Shell	Replace 40 year old orchestra shell.		E	Grant	\$0	\$0	\$0	\$300,000	\$0	\$0	\$300,000
24-02	Replacement	Replace Orchestra Shell	Replace 40 year old orchestra shell.		B	Res	\$0	\$0	\$0	\$150,000	\$0	\$0	\$150,000
25-01	Replacement	Replace Seats and Aisle Lights in balcony	Replace 20 year old seats in balcony	\$250,000	B	Other	\$0	\$0	\$0	\$100,000	\$0	\$0	\$100,000
25-01	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Grant	\$0	\$0	\$0	\$100,000	\$0	\$0	\$100,000
25-01	Replacement	Replace Seats and Aisle Lights in Balcony	Replace 20 year old seats in balcony.		B	Res	\$0	\$0	\$0	\$50,000	\$0	\$0	\$50,000
													\$0
													\$0
													\$0
			GRAND TOTAL	\$5,322,000			\$1,721,000	\$1,828,000	\$700,000	\$2,636,000	\$93,000	\$0	\$5,257,000

Service: 1.290 Royal Theatre

Project Number 20-03

Capital Project Title Add Balcony & Pit Railings

Capital Project Description Add railings to ensure patron safety and comfort

Project Rationale The addition of railings will ensure patron safety and comfort while moving to and from seats in the balcony area of the theatre.

Project Number 21-01

Capital Project Title HVAC Upgrade

Capital Project Description Replace 1994 HVAC main unit in audience chamber.

Project Rationale Replace main HVAC unit in the audience chamber for audience comfort. Current HVAC unit at end of useful life.

Project Number 21-02

Capital Project Title Replace House Light System - Phase 2

Capital Project Description Replace House Light System with upgraded LED technology

Project Rationale Phase 2 will improve illumination in the audience chamber with the installation of new lighting fixtures, in new positions in the ceiling created by architectural intervention. The improved illumination will assist in maintaining appropriate COVID-19 cleaning standards.

Project Number 21-05

Capital Project Title Replace Extendable Scissor Lift

Capital Project Description Replace existing scissor lift that is past end of life for safety & reliability

Project Rationale The current scissor lift has reached the end of its useful life as it is 25+ years.

Service: 1.290 Royal 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	22-01	Capital Project Title	Replace Theatre Doors Phase 2
Capital Project Description	Replace house doors in balcony and mezzanine with automated soundproof doors		
Project Rationale	Replace house and mezzanine doors with touchless automated soundproof doors.		
Project Number	23-01	Capital Project Title	Study and Plan main floor replacement Including seats and aisle lights
Capital Project Description	Study and Plan repouring and refinishing of concrete main floor and replacement of seats and aisle lights		
Project Rationale	Study to plan the repouring of the concrete main floor and replacement of seats and aisle lights.		

Service: 1.290 Royal Theatre			
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	24-02	Capital Project Title	Replace Orchestra Shell
Capital Project Description	Replace 40 year old orchestra shell		
Project Rationale	Replace 40 year old inappropriate orchestra shell with custom designed shell for professional symphony orchestra to provide the best quality product for patrons and clients.		
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.		

1.290 Royal Theatre
Asset and Reserve Summary
2023 - 2027 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

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	867,190	1,122,622	595,622	620,622	169,622	451,622
Planned Capital Expenditure (Based on Capital Plan)	(126,000)	(913,000)	(350,000)	(826,000)	(93,000)	-
Transfer from Operating Budget	378,000	379,000	375,000	375,000	375,000	371,000
Interest Income**	3,432	7,000				
Total projected year end balance	1,122,622	595,622	620,622	169,622	451,622	822,622

** 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

2023 BUDGET

McPherson Theatre

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

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

PARTICIPATION:

The City of Victoria is the only participant.

MAXIMUM LEVY:

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

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

MAXIMUM CAPITAL DEBT:

None

COMMISSION:

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

FUNDING:

McPHERSON THEATRE	BUDGET REQUEST						FUTURE PROJECTIONS			
	2022 BOARD BUDGET	2022 ESTIMATED ACTUAL	2023 CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL
<u>OPERATING COSTS:</u>										
Third Party Payments	307,893	307,893	307,753	-	-	307,753	306,903	306,037	305,152	304,249
Internal Allocations	41,807	41,807	41,947	-	-	41,947	42,797	43,663	44,548	45,451
Interest Charge	300	300	300	-	-	300	300	300	300	300
TOTAL OPERATING COSTS	350,000	350,000	350,000	-	-	350,000	350,000	350,000	350,000	350,000
*Percentage Increase	0.00%	0.00%	0.00%			0.00%	0.00%	0.00%	0.00%	0.00%
<u>CAPITAL / RESERVE</u>										
Capital Equipment Purchases	88,000	88,000	88,000	-	-	88,000	90,000	90,000	90,000	94,000
Transfer to Reserve Fund	348,233	348,233	348,233	-	-	348,233	346,233	346,233	346,233	342,233
TOTAL CAPITAL / RESERVES	436,233	436,233	436,233	-	-	436,233	436,233	436,233	436,233	436,233
TOTAL COSTS	786,233	786,233	786,233	-	-	786,233	786,233	786,233	786,233	786,233
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year		-	-	-	-					
Balance C/F from Prior to Current year	-	-								
Grants In Lieu of Taxes	-36,233	-36,233	-36,233	-	-	-36,233	-36,233	-36,233	-36,233	-36,233
TOTAL REVENUE	-36,233	-36,233	-36,233	-	-	-36,233	-36,233	-36,233	-36,233	-36,233
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 - 2023 to 2027

Service No.	1.295	Carry Forward from 2022	2023	2024	2025	2026	2027	TOTAL
	McPherson Theatre							

EXPENDITURE

Buildings	\$2,303,000	\$2,628,000	\$300,000	\$300,000	\$238,000	\$0	\$3,466,000
Equipment	\$187,000	\$187,000	\$0	\$0	\$0	\$0	\$187,000
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
	\$2,490,000	\$2,815,000	\$300,000	\$300,000	\$238,000	\$0	\$3,653,000

SOURCE OF FUNDS

Capital Funds on Hand	\$88,000	\$88,000	\$0	\$0	\$0	\$0	\$88,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$2,402,000	\$2,727,000	\$300,000	\$300,000	\$238,000	\$0	\$3,565,000
	\$2,490,000	\$2,815,000	\$300,000	\$300,000	\$238,000	\$0	\$3,653,000

CAPITAL REGIONAL DISTRICT
5 YEAR CAPITAL PLAN
2023 - 2027

Project Number Project number format is "yy-##" "yy" is the last two digits of the year the project is planned to start. "##" is a numerical value. For example, 23-01 is a project planned to start in 2023. For projects in previous capital plans, use the same project numbers previously assigned.	Capital Project Description Briefly describe project scope and service benefits. For example: <i>"Full roof Replacement of a 40 year old roof above the swimming pool area; The new roofing system meets current energy standards with an expected service life of 35 years".</i>	Carryforward from 2022 Input the carryforward amount from the 2022 capital plan that is remaining to be spent. Forecast this spending in 2023 to 2027.	Project Drivers Maintain Level of Service = Project maintains existing or improved level of service. Advance Board or Corporate Priority = Project is a Board or Corporate priority. Emergency = Project is required for health or safety reasons. Cost Benefit = Project provide economic benefit to the organization.
Capital Expenditure Type Study - Expenditure for feasibility and business case report. New - Expenditure for new asset only Renewal - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service Replacement - Expenditure replaces an existing asset	Total Project Budget Provide the total project budget, even if it extends beyond the 5 years of this capital plan.	Funding Source Codes Debt = Debenture Debt (new debt only) ERF = Equipment Replacement Fund Grant = Grants (Federal, Provincial) Cap = Capital Funds on Hand Other = Donations / Third Party Funding Res = Reserve Fund SLoan = Short Term Loans WU = Water Utility If there is more than one funding source, use additional rows for the project.	Long-term Planning Master Plan / Servicing Plan = Plan that identifies new assets required to meet future needs. Asset Management Plan / Sustainable Service Delivery Plan = Integrated plan that identifies asset replacements based on level of service, criticality, condition, risk, replacement costs as well as external impacts. Replacement Plan = Plan that identifies asset replacements based primarily on asset age and/or asset material/type. Condition Assessment = Assessment that identifies asset replacements based on asset condition.
Capital Project Title Input title of project. For example "Asset Name - Roof Replacement", "Main Water Pipe Replacement".	Asset Class L - Land S - Engineering Structure B - Buildings V - Vehicles	Cost Estimate Class Class A (±10-15%) = Estimate based on final drawings and specifications; used to evaluate tenders. Class B (±15-25%) = Estimate based on investigations, studies or preliminary design; used for budget planning. Class C (±25-40%) = Estimate based on limited site information; used for program planning. Class D (±50%) = Estimate based on little/no site information; used for long-term planning.	

Service #: 1.295
 Service Name: McPherson Theatre

SECTION 1: PROJECT DESCRIPTION AND BUDGET

Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2022	2023	2024	2025	2026	2027	5 - Year Total
18-01	Replacement	Replace Lobby Windows	Replacing the current single pane leaking windows	\$350,000	B	Cap	\$0	\$0	\$0	\$0	\$0	\$0	\$0
20-05	Study	Railing Study	Study to assess the upgrades to interior railings necessary for health and safety	\$20,000	B	Cap	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$10,000
21-03	Replacement	Replace House Light System Phase 2	Replace house light system with upgraded LED technology.	\$80,000	B	Cap	\$78,000	\$78,000	\$0	\$0	\$0	\$0	\$78,000
21-04	Replacement	Replace Extendable Scissor Lift	Replace current scissor lift that has reached the end of its useful life.	\$26,000	E	Res	\$26,000	\$26,000	\$0	\$0	\$0	\$0	\$26,000
21-10	Replacement	Balcony Rail Fabrication and Installation	Install interior railings for patron and staff safety	\$25,000	B	Res	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$25,000
21-13	Renewal	Repair Building Envelope and Restore Façade	Repair building envelope and restore façade	\$1,163,000	B	Res	\$0	\$325,000	\$300,000	\$300,000	\$238,000	\$0	\$1,163,000
22-05	Renewal	Repair East Elevation Wall	Repair east elevation wall	\$2,109,000	B	Res	\$2,109,000	\$2,109,000	\$0	\$0	\$0	\$0	\$2,109,000
22-06	Renewal	Recoating of Fibreglass Façade	Recoating of fibreglass façade	\$13,000	B	Res	\$13,000	\$13,000	\$0	\$0	\$0	\$0	\$13,000
22-07	Renewal	Repair Stand-alone canopies	Repair stand-alone canopies	\$5,000	B	Res	\$5,000	\$5,000	\$0	\$0	\$0	\$0	\$5,000
23-01	Defer	Emergency Repairs	For Unforeseen Emergency Repairs	\$50,000	B	Res	\$50,000	\$50,000	\$0	\$0	\$0	\$0	\$50,000
23-02	Replacement	Replace Faucets in Public Washrooms	Replace faucets in public washrooms to touchless faucets.	\$13,000	B	Res	\$13,000	\$13,000	\$0	\$0	\$0	\$0	\$13,000
23-03	Replacement	Replace Audio Stage Monitors	Replace audio stage monitors that are failing and at end of useful life. Essential for performers.	\$152,000	E	Res	\$152,000	\$152,000	\$0	\$0	\$0	\$0	\$152,000
23-04	Replacement	Replace Paging Touch Screens	Replace paging touch screens that are no longer supported by manufacturer and cannot be maintained or reprogrammed. Production requirement for communication to patrons and performers.	\$9,000	E	Res	\$9,000	\$9,000	\$0	\$0	\$0	\$0	\$9,000
													\$0
													\$0
													\$0
GRAND TOTAL				\$4,015,000			\$2,490,000	\$2,815,000	\$300,000	\$300,000	\$238,000	\$0	\$3,653,000

Service: 1.295 McPherson Theatre

Project Number 18-01

Capital Project Title Replace Lobby Windows

Capital Project Description Replacing the current single pane leaking windows

Project Rationale Replace the current single pane leaking windows with better more energy efficient windows

Project Number 20-05

Capital Project Title Railing Study

Capital Project Description Study to assess the upgrades to interior railings necessary for health and safety

Project Rationale Study to assess the upgrades to interior railings necessary for health and safety

Project Number 21-04

Capital Project Title Replace Extendable Scissor Lift

Capital Project Description Replace current scissor lift that has reached the end of its useful life.

Project Rationale Replace existing 25+ year old scissor lift which has reached the end of its useful life.

Service: 1.295 McPherson Theatre			
Project Number	21-10	Capital Project Title	Balcony Rail Fabrication and Installation
		Capital Project Description	Install interior railings for patron and staff safety
Project Rationale	Install upgrades to interior railings for safety of patrons and staff.		
	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.		

Service: 1.295 McPherson Theatre

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

Project Rationale Flagged as IMMEDIATE priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Repairing the east elevation wall to prevent future water damage to the basement and preserve the structural integrity of the wall.

Project Number 22-06 **Capital Project Title** Recoating of Fibreglass Façade **Capital Project Description** Recoating of fibreglass façade

Project Rationale Flagged as IMMEDIATE priority in McPherson Playhouse – Building Envelope Assessment Report prepared for the CRD Dec. 8, 2020 by Stantec Architecture Ltd. Recoating the fibreglass façade will reduce shredding and breaking down.

Project Number 22-07 **Capital Project Title** Repair Stand-alone canopies **Capital Project Description** Repair stand-alone canopies

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

Project Number 23-01 **Capital Project Title** Emergency Repairs **Capital Project Description** For Unforeseen Emergency Repairs

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

Service: 1.295 McPherson Theatre

Project Number 23-02 **Capital Project Title** Replace Faucets in Public Washrooms **Capital Project Description** Replace faucets in public washrooms to touchless faucets.
Project Rationale Replace faucets with sensor to control water flow and reduced touch points.

Project Number 23-03 **Capital Project Title** Replace Audio Stage Monitors **Capital Project Description** Replace audio stage monitors that are failing and at end of useful life. Essential for performers.
Project Rationale Replace audio stage monitors that are failing and at the end of their useful life. Essential for performers.

Project Number 23-04 **Capital Project Title** Replace Paging Touch Screens **Capital Project Description** Replace paging touch screens that are no longer supported by manufacturer and cannot be maintained or reprogrammed. Production requirement for communication to patrons and performers.
Project Rationale Replace paging touch screens that are no longer supported by manufacturer and cannot be maintained or reprogrammed. Production requirement for communication to patrons and performers.

1.295 McPherson Theatre
Asset and Reserve Summary
2023 - 2027 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

	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	2,210,452	2,517,433	148,666	194,899	241,132	349,365
Planned Capital Expenditure (Based on Capital Plan)	(50,000)	(2,727,000)	(300,000)	(300,000)	(238,000)	-
Transfer from Operating Budget	348,233	348,233	346,233	346,233	346,233	346,233
Interest Income*	8,748	10,000				
Total projected year end balance	2,517,433	148,666	194,899	241,132	349,365	695,598

* 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

2023 BUDGET

Arts Grants and Development

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.297 Arts Grants and Development

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

Arts

Change in Budget 2022 to 2023

Service: 1.297 Arts Grants

Total Expenditure**Comments****2022 Budget****3,006,402****Change in Salaries:**

Base salary change

6,323

Inclusive of estimated collective agreement changes

Step increase/paygrade change

-

Other (explain as necessary)

8,555

Conversion of position from 0.8 to 1 FTE

Total Change in Salaries

14,878

Other Changes:

Operating Grants

68,440

Expansion of operating grant program to include EDI support

Project Grants

25,000

Expansion of project grants to provide Equity grants and EDI support

Other

(5,246)

Reduction for 2022 one-time costs

8,306

Total Other Changes

96,500

2023 Budget**3,117,780****Summary of % Expense Increase**

2022 IBC Salary Annualization

0.0%

2023 IBC Expense

0.3%

Reduction in one-time 2022 costs

-0.2%

Expanded grant programs

3.1%

Balance of increase

0.5%

% expense increase from 2022:

3.7%

% Requisition increase from 2022 (if applicable):

3.0%

Requisition funding is 91.9% of service revenue

Overall 2022 Budget Performance

(expected variance to budget and surplus treatment)

There is a projected favourable variance of \$35,938, resulting from lower operating cost net \$20,606, higher internal recoveries \$5,332 and a voluntary municipal contribution of \$10,000. The surplus will be transferred to the Operating Reserve Fund.

			BUDGET REQUEST				FUTURE PROJECTIONS			
	2022 BOARD BUDGET	2022 ESTIMATED ACTUAL	2023 CORE BUDGET	2023 ONGOING	2023 ONE-TIME	2023 TOTAL	2024 TOTAL	2025 TOTAL	2026 TOTAL	2027 TOTAL
ARTS GRANTS										
<u>ARTS GRANTS:</u>										
Operating Grants	2,281,230	2,281,230	2,349,670	-	-	2,349,670	2,396,663	2,444,596	2,493,488	2,543,358
Project Grants	310,000	310,000	319,300	15,700	-	335,000	341,700	348,534	355,505	362,615
Total Grants Payment	2,591,230	2,591,230 0.00%	2,668,970 3.00%	15,700	-	2,684,670 3.61%	2,738,363 2.00%	2,793,130 2.00%	2,848,993 2.00%	2,905,973 2.00%
<u>ADMINISTRATION COSTS:</u>										
Salaries and Wages	297,973	287,014	304,296	8,555	-	312,851	328,330	335,403	342,627	350,007
Internal Allocations	77,473	77,473	79,551	-	-	79,551	82,140	84,270	86,351	88,496
Insurance Cost	580	580	660	-	-	660	690	720	750	780
Opearting Cost - Other	39,146	29,499	40,048	-	-	40,048	40,849	41,666	42,499	43,348
Total Administration Costs	415,172	394,566 -4.96%	424,555 2.26%	8,555	-	433,110 4%	452,009 4.36%	462,059 2.22%	472,227 2.20%	482,631 2.20%
TOTAL OPERATING COSTS	3,006,402	2,985,796 -0.7%	3,093,525 2.9%	24,255	-	3,117,780 3.7%	3,190,372 2.33%	3,255,189 2.03%	3,321,220 2.03%	3,388,604 2.03%
<u>CAPITAL / RESERVE TRANSFER</u>										
Transfer to Operating Reserve Fund	-	35,938	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES TRANSFER	-	35,938	-	-	-	-	-	-	-	-
Internal Recoveries	(13,614)	(18,946)	(13,893)	-	-	(13,893)	(14,193)	(14,498)	(14,811)	(15,131)
OPERATING LESS RECOVERIES	2,992,788	3,002,788 0.33%	3,079,632 2.90%	24,255	-	3,103,887 3.71%	3,176,179 2.33%	3,240,691 2.03%	3,306,409 2.03%	3,373,473 2.03%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year	-	-	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	-	(10,000)	-	-	-	-	-	-	-	-
Transfer from Operating Reserve Fund	(25,000)	(25,000)	(28,745)	(24,255)	-	(53,000)	(39,000)	(39,000)	(39,000)	(39,000)
Payments In Lieu of Taxes	(185,956)	(185,956)	(185,956)	-	-	(185,956) -	(185,956)	(185,956)	(185,956)	(185,956)
TOTAL REVENUE	(210,956)	(220,956) 4.74%	(214,701) 1.78%	(24,255)	-	(238,956) 13.27%	(224,956) -5.86%	(224,956) 0.00%	(224,956) 0.00%	(224,956) 0.00%
REQUISITION	(2,781,832)	(2,781,832)	(2,864,931) 2.99%	-	-	(2,864,931) 2.99%	(2,951,223) 3.01%	(3,015,735) 2.19%	(3,081,453) 2.18%	(3,148,517) 2.18%
AUTHORIZED POSITIONS:	2.80	2.80	2.80	0.20	0.00	3.00	3.00	3.00	3.00	3.00

**1.297 Arts and Cultural Grants
Operating Reserve Summary
2023 - 2027 Financial Plan**

Profile

Arts and Cultural Grants

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

Operating Reserve Schedule - FC 105300

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	305,205	319,743	270,343	231,343	192,343	153,343
Planned Purchase	(25,000)	(53,000)	(39,000)	(39,000)	(39,000)	(39,000)
Transfer from Ops Budget	35,938					
Interest Income*	3,600	3,600				
Total projected year end balance	319,743	270,343	231,343	192,343	153,343	114,343

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
2023 - 2027 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	Estimate	Budget				
	2022	2023	2024	2025	2026	2027
Beginning Balance	6,245	4,695	4,695	4,695	4,695	4,695
Planned Purchase (Based on Capital Plan)	(1,550)	-	-	-	-	-
Transfer from Ops Budget	-	-	-	-	-	-
Interest Income*	-	-	-	-	-	-
Ending Balance \$	4,695	4,695	4,695	4,695	4,695	4,695

* 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

2023 BUDGET

Feasibility Reserve Fund

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 21.1 Feasibility Study Reserve

Committee: Governance & Finance

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

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

MAXIMUM LEVY:

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

MAXIMUM CAPITAL DEBT:

N/A

COMMISSION:

FUNDING:

Service: 21.1 Feasibility Study Reserve

Committee: Governance & Finance

Member Municipality	ASSESSMENTS			ASSESSMENTS		
	2021 Converted		2021 Actual	2022 Converted		2022 Actual
City of Colwood	522,210,174	3.37%	4,768,669,615	676,387,481	3.61%	6,204,372,115
District of Langford	1,439,488,822	9.30%	11,871,422,812	1,807,943,089	9.65%	15,212,962,883
District of Highland	93,126,687	0.60%	827,588,306	120,325,439	0.64%	1,108,603,814
City of Victoria	4,028,366,938	26.03%	30,648,677,888	4,562,581,324	24.34%	35,387,278,281
District of Central Saanich	682,091,870	4.41%	5,678,630,043	821,112,902	4.38%	6,951,449,149
Township of Esquimalt	494,698,049	3.20%	4,348,601,306	592,077,215	3.16%	5,261,465,156
District of Saanich	4,032,489,613	26.06%	36,475,617,059	4,885,131,652	26.07%	44,689,586,842
District of Oak Bay	976,933,117	6.31%	9,480,747,659	1,171,428,027	6.25%	11,409,270,209
District of North Saanich	633,855,362	4.10%	5,760,450,825	814,676,641	4.35%	7,527,498,712
District of Metchosin	152,964,252	0.99%	1,496,710,894	203,434,625	1.09%	1,999,212,193
Town of Sidney	551,412,679	3.56%	4,630,400,405	656,173,316	3.50%	5,596,917,473
District of Sooke	382,206,437	2.47%	3,524,216,633	517,468,098	2.76%	4,841,520,239
Town of View Royal	364,952,707	2.36%	3,193,922,057	443,000,748	2.36%	3,948,572,659
Subtotal	14,354,796,707	92.76%	122,705,655,502	17,271,740,557	92.16%	150,138,709,725
Electoral Area						
Juan de Fuca EA	258,067,513	1.67%	2,197,265,549	331,978,346	1.77%	2,934,005,812
Salt Spring Island (F)	496,992,287	3.21%	4,708,542,425	647,554,560	3.46%	6,177,850,284
Southern Gulf Islands	364,679,725	2.36%	3,533,442,288	490,465,703	2.62%	4,775,194,578
Subtotal	1,119,739,525	7.24%	10,439,250,262	1,469,998,609	7.84%	13,887,050,674
TOTAL	15,474,536,232	100.00%	133,144,905,764	18,741,739,166	100.00%	164,025,760,399

FEASIBILITY STUDY	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024 CORE BUDGET	2025 CORE BUDGET	2026 CORE BUDGET	2027 CORE BUDGET
<u>OPERATING COSTS:</u>										
Regional Studies (un-allocated)	23,749	-	28,759	-	-	28,759	-	-	-	-
- IBC 12a-1: Study regional art facility needs	116,492	7,500	108,992	-	-	108,992	-	-	-	-
Establish Regional Arts Facility Service					-	-				
Total Regional	140,241	7,500	137,751	-	-	137,751	-	-	-	-
Electoral Area										
Southern Gulf Islands	-	-	-	-	-	-	-	-	-	-
Juan de Fuca	-	-	-	-	-	-	-	-	-	-
Salt Spring Island	-	-	-	-	-	-	-	-	-	-
EA Studies (un-allocated)	10,000	-	10,000	-	-	10,000	-	-	-	-
Total Electoral Area	10,000	-	10,000	-	-		-	-	-	-
TOTAL OPERATING COSTS	150,241	7,500	147,751	-	-	137,751	-	-	-	-
*Percentage Increase over prior year						-8.3%				
<u>REVENUES</u>										
Estimated balance c/fwd	-	147,751	-	-	-	-	-	-	-	-
Balance c/fwd from 2022 to 2023			(147,751)	-	-	(147,751)				
Balance c/fwd from 2021 to 2022	(150,241)	(153,451)					-	-	-	-
Interest Income	-	(1,800)	-	-	-	-	-	-	-	-
Recovery Cost	-	-	-	-	-	-	-	-	-	-
Feasibility Study Funding	-	-	-	-	-	-	-	-	-	-
Grant Provincial	-	-	-	-	-	-	-	-	-	-
Payments - In Lieu of Taxes	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Transfer from Revenue Fund	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	(150,241)	(7,500)	(147,751)	-	-	(147,751)	-	-	-	-
REQUISITION	-	-	-	-	-	10,000	-	-	-	-

CAPITAL REGIONAL DISTRICT

2023 Budget

Regional Grants in Aid

COMMITTEE OF THE WHOLE

SEPTEMBER 2022

Service: 1.112 Regional Grant in Aid

Committee: Governance Committee

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All member municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

Nil

COMMISSION:

1.112 - Regional Grants in Aid	2022		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2023 ONGOING	ONE-TIME	TOTAL	2024	2025	2026	2027
<u>OPERATING COSTS</u>										
Grants in Aid - ICF	1,477,358	-	1,497,358	-	-	1,497,358	-	-	-	-
Grants in Aid - Other	-	15,000	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	1,477,358	15,000	1,497,358	-	-	1,497,358	-	-	-	-
*Percentage Increase over prior year						1.4%	0.0%	0.0%	0.0%	0.0%
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated Surplus c/fwd from 2022 to 2023	-	1,477,358	(1,477,358)	-	-	(1,477,358)	-	-	-	-
Estimated Deficit c/fwd from 2022 to 2023	-	(15,000)	-	-	15,000	15,000	-	-	-	-
Balance c/fwd from 2021 to 2022	(1,457,358)	(1,457,358)	-	-	-	-	-	-	-	-
Interest Income	(20,000)	(20,000)	(20,000)	-	-	(20,000)	-	-	-	-
TOTAL REVENUE	(1,477,358)	(15,000)	(1,497,358)	-	15,000	(1,482,358)	-	-	-	-
REQUISITION	-	-	-	-	(15,000)	(15,000)	-	-	-	-
*Percentage increase over prior year Requisition						NA	NA	0.0%	0.0%	0.0%