



Notice of Meeting and Meeting Agenda Capital Regional District Board

Wednesday, May 8, 2024

1:10 PM

6th Floor Boardroom
625 Fisgard Street
Victoria, BC

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

1. TERRITORIAL ACKNOWLEDGEMENT

2. APPROVAL OF THE AGENDA

3. ADOPTION OF MINUTES

3.1. [24-443](#) Minutes of the April 10, 2024 Capital Regional District Board Meeting

Recommendation: That the minutes of the Capital Regional District Board meeting of April 10, 2024 be adopted as circulated.

Attachments: [Minutes - April 10, 2024](#)

4. REPORT OF THE CHAIR

5. PRESENTATIONS/DELEGATIONS

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

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

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

6. CONSENT AGENDA

6.1. [24-450](#) Governance Study of Magic Lake Estates, North Pender Island

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

Attachments: [Staff Report: Governance Study of MLE, N. Pender Island](#)
[Appendix A: Services Scatterplot - Satisfaction vs. Importance](#)
[Appendix B: MLE Community Issues Assessment](#)

6.2. [24-398](#) Solid Waste Management Plan - 2023 Progress Report

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

Attachments: [Staff Report: SWMP - 2023 Progress Report](#)
 [Appendix A: SWMP - 2023 Progress Report](#)
 [Presentation: 2023 SWMP Progress Report](#)

6.3. [24-396](#) Amendment to Environmental Resource Management Capital Plan

Recommendation: The Environmental Services Committee recommends to the Capital Regional District Board:

1. That an advancement of \$500K from the 2025 Aggregate capital budget to the 2024 capital budget be approved; and
2. That the budget for the 2024 capital project Kitchen Scraps Transfer Station Relocation be increased by \$800K to ensure a contract can be awarded at the completion of the procurement process.

(WP - All)

Attachments: [Staff Report: Amendment to ERM Capital Plan](#)

6.4. [24-278](#) Capital Regional District 2023 Audit Findings Report and Statement of Financial Information

Recommendation: The Finance Committee recommends to the Capital Regional District Board:
That the Capital Regional District 2023 Statement of Financial Information be approved.
(NWA)

Attachments: [Staff Report: CRD 2023 Audit Findings Report SOFI](#)
 [Presentation: 2023 SOFI](#)
 [Appendix A: 2023 SOFI](#)
 [Appendix B: Unaudited Statements](#)
 [Appendix C: Other Financial Stmt Analysis](#)
 [Appendix D: DBRS Rating Methodology](#)
 [Appendix E: 2023 Financial Performance Measures](#)
 [Appendix F: Audit Findings Report](#)
 [Appendix G: Management Letter](#)

6.5. [24-307](#) Capital Regional District External Grants Update

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

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

- 6.6. [24-288](#) Capital Regional District External Grants 2023 Annual Report
- Recommendation:** There is no recommendation. This report is for information only.
- Attachments:** [Staff Report: CRD External Grants Annual Report](#)
[Appendix A: CRD External Grants Activity 2023](#)
[Appendix B: GCF - Regional Electoral Projects](#)
[Appendix C: Safe Restart for Local Government](#)
[Appendix D: Status of Grants-Funded Projects](#)
[Appendix E: Grant Alignment Community Needs](#)
- 6.7. [24-314](#) Royal and McPherson Theatre Services Advisory Committee Terms of Reference
- Recommendation:** The Finance Committee recommends to the Capital Regional District Board: That the 2024 Royal & McPherson Theatres Advisory Committee Terms of Reference attached at Appendix A be approved.
(NWA)
- Attachments:** [Staff Report: RMTSAC 2024 ToR](#)
[Appendix A: RMTSAC 2024 ToR redline version](#)
- 6.8. [24-355](#) First Nations Relations Operational Update
- Recommendation:** There is no recommendation. This report is for information only.
- Attachments:** [Staff Report: First Nations Relations Operational Update](#)
- 6.9. [24-354](#) Government-to-Government Relationship Building Initiative Summary Report
- Recommendation:** The First Nations Relations Committee recommends to the Capital Regional District Board: That staff incorporate the Government-to-Government Relationship Building Summary Report themes and recommendations into the development of a Reconciliation Action Plan.
(NWA)
- Attachments:** [Staff Report: Gov-to-Gov Relationship Building Initiative Summary Report](#)
[Appendix A: Gov-to-Gov Relationship Building Initiative Summary Report](#)
- 6.10. [24-440](#) Juan de Fuca Water Distribution 2024 Capital Plan Amendment
- Recommendation:** The Juan de Fuca Water Distribution Commission recommends that the Capital Regional District Board: Approve amending the 2024 Juan de Fuca Water Distribution Five Year Capital plan to reallocate funding for projects 16-05, 20-03, 21-02, 24-02 and 24-03 as outlined in Table 1 of the staff report and reflected in the updated Capital Plan shown in Appendix A.
(WP - Colwood, Highlands, Langford, Metchosin, Sooke, View Royal, JDF)
- Attachments:** [Staff Report: Juan de Fuca Water Dist. 2024 Capitals Plan Amendment](#)
[Appendix A: Updated 2024-2028 JDF Water Dist. Service Five Year Cap. Plan](#)

- 6.11. [24-420](#) Regional Parks and Trails - 2023 Strategic Plan Progress Report
- Recommendation:** There is no recommendation. This report is for information only.
- Attachments:** [Staff Report: Regional Parks & Trails - 2023 Strategic Plan Progress Report](#)
[Appendix A: 2023 Regional Parks & Trails Strategic Plan Progress Report](#)
[Presentation: 2023 Regional Parks & Trails Strategic Plan Progress Report](#)
- 6.12. [24-404](#) Regional Parks and Trails - Compliance and Enforcement Program
- Recommendation:** [At the April 24, 2024 Regional Parks Committee meeting, this report was presented for information and the following motion arising was carried:]
The Regional Parks Committee recommends to the Capital Regional District Board:
That staff bring a report and recommendation to the Regional Parks Committee on formalizing an indigenous guardian program in parks at the governance level.
(NWA)
- Attachments:** [Staff Report: RP&T - Compliance and Enforcement Program](#)
[Appendix A: 2022-2023 CRD RP&T Compliance and Enforcement Summary](#)
- 6.13. [24-368](#) Motion with Notice: Policy to Limit Bear Attractants (Director Tobias)
- Recommendation:** The Regional Parks Committee recommends to the Capital Regional District Board:
That the CRD Staff work with municipalities to develop a consistent policy and bylaw to limit attractants to prevent bear - human interaction toward an outcome of co-existence particularly in those areas frequently visited by bears.
(NWA)
- 6.14. [24-401](#) Transportation Governance Update
- Recommendation:** There is no recommendation. This report is for information only.
- Attachments:** [Staff Report: Transportation Governance Update](#)
- 6.15. [24-402](#) Mass Transit Modelling and Climate Impacts
- Recommendation:** There is no recommendation. This report is for information only.
- Attachments:** [Staff Report: Mass Transit Modelling and Climate Impacts](#)
- 6.16. [24-427](#) Notice of Motion: BC Transit Bi-Annual Updates on Initiatives and Services (Director Plant)
- Recommendation:** The Transportation Committee recommends to the CRD Board:
That the CRD invite BC Transit representatives to present bi-annually (twice a year) to the Transportation Committee on regional and subregional initiatives and services.
(NWA)

7. ADMINISTRATION REPORTS

- 7.1. [24-464](#) Biosolids Monthly Update - May
- Recommendation:** There is no recommendation. This report is for information only.
- Attachments:** [Staff Report: Biosolids Monthly Update - May](#)

7.2. [24-369](#) Long-Term Biosolids Management Strategy**Recommendation:**

That the CRD Board:

1. Endorse the following portfolio of options in alignment with the Long-Term Biosolids Management Strategy (prepared by GHD, April 2024), utilizing each option under a prioritization structure, as follows:

(a) Tier 1: Advanced thermal option: Constitutes the preferred long-term solution and will be pursued concurrently with options in other tiers. Current projects include:

(i) Develop a demonstration facility for advanced thermal processing, as planned. Outcomes from the demonstration project will serve as the basis for a scaled, long-term solution.

(b) Tier 2: Out-of-region compliance options: Constitute measures that the CRD will utilize to ensure regulatory compliance is continuously achieved while the Tier 1 thermal processing option is being implemented and when options in Tier 1 are unable to process the totality of biosolids produced in the region. These are (in priority order):

(i) Industrial land reclamation such as mine and quarry sites (acknowledging that some reclaimed sites may eventually have a pasture land end use)

(ii) Forest fertilization

(iii) Production of biosolids growing medium and/or feedstock in soil production

(iv) Partnerships with established biosolids programs

(v) Continue alternative fuel combustion in the cement manufacturing facility in Richmond, BC. Prioritize this option when available.

(c) Tier 3: In-region contingency options: Constitute contingency options to ensure compliance with regulatory requirements. The CRD would implement Tier 3 options on a contingency basis, only when options within the Tier 2 portfolio are unavailable. These include (in priority order):

(i) Industrial land reclamation such as mine and quarry sites (acknowledging that some reclaimed sites may eventually have a pasture land end use)

(ii) Forest fertilization

(iii) Maintain the option of biosolids application in engineered cover systems at Hartland Landfill to act as an emergency support option; subject to space availability and cover needs of the Landfill;

2. Direct staff to continue to explore biosolids beneficial use opportunities with those First Nations that express interest both in-region and out-of-region, and to address any concerns First Nations may have regarding the beneficial use options;

3. Refer the Draft Long-Term Biosolids Management Strategy and portfolio of options to the TCAC for review and comment;

4. Post the Draft Long-Term Biosolids Management Strategy and portfolio of options on the CRD webpage for 21 days (May 13-June 3) for First Nations and public review and comment; and

5. Direct staff to bring back the comments received during the 21-day posting period from the TCAC, First Nations and public, along with a final Long-Term Biosolids Management Strategy and portfolio of options for the Board's consideration and approval at the June 12, 2024 Board meeting, for submission to the Province by June 18, 2024.

(WP - Colwood, Esquimalt, Langford, Oak Bay, Saanich, Victoria, View Royal)

Attachments: [Staff Report: Long-term Biosolids Management Strategy](#)
[Appendix A: LT Options for the Beneficial Use of Biosolids - Tavola PENDING](#)
[Appendix B: LT Biosolids Management Plan - FN Engagement](#)
[Appendix C: TCAC - LT Biosolids Management Strategy Pres.](#)
[Appendix D: GHG Technical Memo: LT Biosolids Beneficial Use Strategy](#)
[Appendix E: Biosolids - Class A Biosolids Analysis - April 2024](#)

7.3. [24-452](#) Capital Region Housing Corporation Annual General Meeting

Recommendation: That the unanimous shareholder's resolution attached as Appendix A to the Capital Region Housing Corporation Annual General Meeting report be approved, and the Chair and Corporate Officer execute it on behalf of the Capital Regional District. (NWA)

Attachments: [Staff Report: CRHC Annual General Meeting](#)
[Appendix A: Unanimous Resolution of the CRHC Shareholders](#)
[Appendix B: CRHC 2023 Audited Financial Statements](#)
[Appendix C: CRHC 2023 Annual Report](#)

7.4. [24-463](#) Capital Regional District 2023 Annual Report

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

Attachments: [Staff Report: Capital Regional District 2023 Annual Report](#)
[Appendix A: Capital Regional District 2023 Annual Report](#)

8. REPORTS OF COMMITTEES

Finance Committee

8.1. [24-286](#) 2025 Service and Financial Planning Guidelines

Recommendation: The Finance Committee recommends to the Capital Regional District Board: That the service and financial planning guidelines be approved and that staff be directed to prepare the draft financial plan review based on the timeline presented. (NWA)

Attachments: [Staff Report: 2025 Service & Financial Guidelines](#)
[Appendix A: Corporate Planning Framework](#)
[Appendix B: Financial Planning Timetable](#)
[Appendix C: Financial Management Strategies](#)
[Appendix D: 5-Year Consolidated Req Forecast](#)

8.2. [24-433](#) Bylaw No. 4614: 2024 to 2028 Financial Plan Bylaw, 2024, Amendment No. 1, 2024

Recommendation: The Finance Committee recommends to the Capital Regional District Board:
1. That Bylaw No. 4614, "2024 to 2028 Financial Plan Bylaw, 2024, Amendment Bylaw No. 1, 2024", be introduced and read a first, second, and third time; and (WA)
2. That Bylaw No. 4614 be adopted.
(WA, 2/3rds on adoption)

Attachments: [Staff Report: Bylaw No. 4614, 2024-2028 Fin Plan Amend No.1, 2024](#)
[Appendix A: Bylaw No. 4614](#)

Environmental Services Committee

8.3. [24-382](#) Climate Action Strategy - 2023 Progress Report

Recommendation: [At the April 17, 2024 Environmental Services Committee meeting, this report was presented for information and the following motion arising was carried:]
The Environmental Services Committee recommends to the Capital Regional District Board:
That staff be directed to report back on options for reducing corporate transportation and building emissions, including Capital Region Housing Corporation buildings, and advise on options for advancing a corporate and regional adaptation strategy.
(NWA)

Attachments: [Staff Report: Climate Action Strategy - 2023 Progress Report](#)
[Appendix A: 2023 Climate Action Progress Report](#)
[Presentation: 2023 Climate Action Progress Report](#)

8.4. [24-406](#) Biosolids Literature Review - Update

Recommendation: [At the April 17, 2024 Environmental Services Committee, the staff recommendation was not moved. Instead, an alternative committee member motion (#1) was moved followed by a motion arising (#2) and carried as follows:]
The Environmental Services Committee recommends to the Capital Regional District Board:
1. Direct staff to continue the process of identifying suitable academic researchers to undertake an independent biosolids literature review, and report back to the Environmental Services Committee.
2. That staff be directed to proceed with an independent unbiased legal review of the risks associated with the land application of biosolids.
(NWA)

Attachments: [Staff Report: Biosolids Literature Review - Update](#)
[Appendix A: Biosolids Literature Review - Terms of Reference](#)

Electoral Areas Committee

8.5. [24-150](#) Bylaw No. 4592 to Expand Otter Point Fire Protection and Emergency Response Local Service Area Boundary (Bylaw No. 2042)

Recommendation: The Electoral Areas Committee recommends to the Capital Regional District Board:

1. That the attached Certificate of Results of the petitions to expand the service area boundary for the Otter Point Fire Protection and Emergency Response Service be received;
(NWA)
2. That Bylaw No. 4592, "Otter Point Fire Protection and Emergency Response Local Service Establishment Bylaw No. 1, 1992, Amendment Bylaw No. 8, 2024", be read a first, second, and third time; and
(NWA)
3. That elector approval be obtained by Electoral Area Director consent on behalf.
(NWA)

Attachments: [Staff Report: BL 4592 to Expand OPF Prot'n & Emerg. Resp. Bndry.](#)
[Appendix A: Map Proposed OPF Prot'n Area Amendment](#)
[Appendix B: Certificate of Results of the Petitions](#)
[Appendix C: Bylaw No. 4592](#)

8.6. [24-334](#) Fire Services Governance Review Report - 2024 - 2027 Implementation Plan and Draft Bylaw 4608 to Amend Bylaw 3654 for Fire Commissions

Recommendation: The Electoral Areas Committee recommends to the Capital Regional District Board:

1. That the 2024-2027 Fire Services Governance Review Implementation plan be approved; and
(WP - JDF, SSI, SGI)
2. That Bylaw No. 4608, "Fire Protection and Emergency Response Service Commissions Bylaw, 2010, Amendment Bylaw No. 2, 2024" be given first, second and third reading; and
(NWA)
3. That Bylaw No. 4608 be adopted.
(NWA, 2/3rds on adoption)

Attachments: [Staff Report: Fire Svcs Governance Review Rpt-2024-27 Implementation Plan](#)
[Appendix A: Fire Svcs Governance Review Recommendations](#)
[Appendix B: Bylaw No. 4608](#)
[Appendix C: Redlined Consolidated Bylaw No. 3654](#)

8.7. [24-237](#) Request for Inclusion of Property in the Ganges Sewer Service Area

- Recommendation:** The Ganges Sewer Local Services Commission recommends the Electoral Area Committee recommend to the Capital Regional District Board:
1. To expand the boundary of the Ganges Sewer Local Service Area to include 105 Kilner Road;
 2. The Applicant agrees to pay for all costs to include the property into the service area, and also pays the capacity purchase charge;
 3. The Applicant agrees to pay all engineering, administration, permit fees, and construction costs associated with the extension of the sewer and connection to the existing sewer and the property;
(NWA)
 4. That Bylaw 4601, "Salt Spring Island Ganges Sewerage Local Service Establishment Bylaw, 1991, Amendment Bylaw No. 14, 2024, be introduced and read a first, second and third time.
(NWA)

- Attachments:** [Staff Report: Request for Inclusion of Property in the Ganges Sewer Svc Area](#)
[Appendix A: SSI Community Services – Application Cover Letter, Dec 5, 2022](#)
[Appendix B: Bylaw No. 4601](#)

Committee of the Whole**8.8. [24-453](#) Board Priorities Annual Check In**

- Recommendation:** The Committee of the Whole recommends to the Capital Regional District Board:
1. That the current level of effort on Board Priorities be maintained; and
 2. That staff, through the service and financial planning processes, provide recommendations on funding, timing and service levels for 2025 in accordance with 2023-2026 Board Priorities and Corporate Plan.
(NWA)

- Attachments:** [Staff Report: Board Priorities Annual Check In](#)
[Presentation: 2023-2026 Board Priorities Annual Strategic Check In](#)
[Appendix A: 2023-2026 CRD Corporate Plan](#)
[Appendix B: 2023-2026 Board Priorities – Progress Report \(2023\)](#)
[Appendix C: 2023-2026 Corporate Plan – Progress Report \(2023\)](#)
[Appendix D: Staff Report: Regional Growth Strategy Indicators](#)

9. BYLAWS**10. NOTICE(S) OF MOTION****11. NEW BUSINESS****12. MOTION TO CLOSE THE MEETING**

12.1. [24-445](#) Motion to Close the Meeting

- Recommendation:**
1. That the meeting be closed for Appointments in accordance with Section 90(1)(a) of the Community Charter. [1 item]
 2. That the meeting be closed for Employee Relations in accordance with Section 90(1)(c) of the Community Charter. [1 item]
 3. That the meeting be closed for the Expropriation of Land in accordance with Section 90(1)(e) of the Community Charter. [1 item]
 4. That such disclosures could reasonably be expected to harm the interests of the Regional District. [1 Item]
 5. That the meeting be closed for intergovernmental negotiations in accordance with Section 90(2)(b) of the Community Charter. [2 Items]

13. RISE AND REPORT**14. ADJOURNMENT****Voting Key:****NWA - Non-weighted vote of all Directors****NWP - Non-weighted vote of participants (as listed)****WA - Weighted vote of all Directors****WP - Weighted vote of participants (as listed)**

Meeting Minutes

Capital Regional District Board

Wednesday, April 10, 2024

1:10 PM

6th Floor Boardroom
625 Fisgard Street
Victoria, BC

PRESENT

DIRECTORS: C. Plant (Chair), M. Little (Vice Chair), P. Brent, S. Brice, J. Brownoff, J. Caradonna, C. Coleman, Z. de Vries, B. Desjardins, S. Goodmanson, G. Holman, P. Jones, S. Kim (for M. Alto), D. Kobayashi (EP), C. McNeil-Smith, K. Murdoch, D. Murdock, L. Szpak, M. Tait, D. Thompson, S. Tobias (EP), A. Wickheim, K. Williams, R. Windsor

STAFF: T. Robbins, Chief Administrative Officer; N. Chan, Chief Financial Officer; A. Fraser, General Manager, Integrated Water Services; L. Hutcheson, Acting General Manager, Parks and Environmental Services; K. Lorette, General Manager, Planning and Protective Services; K. Morley, General Manager, Corporate Services; S. Carby, Senior Manager, Bylaw Enforcement; D. Elliott, Senior Manager, Regional Housing; S. Henderson, Senior Manager Real Estate and SGI Administration; C. Nielsen, Senior Manager, Human Resources; M. Lagoa, Deputy Corporate Officer; S. Orr, Senior Committee Clerk (Recorder)

EP - Electronic Participation

Regrets: Director M. Alto

The meeting was called to order at 1:14 pm.

1. TERRITORIAL ACKNOWLEDGEMENT

A Territorial Acknowledgement was provided in the preceding meeting.

2. APPROVAL OF THE AGENDA

MOVED by Director Little, **SECONDED** by Director Desjardins,
That the agenda for the April 10, 2024 Session of the Capital Regional District Board be approved.
CARRIED

3. ADOPTION OF MINUTES

3.1. [24-360](#) Minutes of the March 13, 2024 Capital Regional District Board Meeting

MOVED by Director Little, **SECONDED** by Director Desjardins,
That the minutes of the Capital Regional District Board meeting of March 13, 2024 be adopted as circulated.
CARRIED

4. REPORT OF THE CHAIR

I wish to remind everyone that we have an opportunity to gather and discuss boat related issues April 30, 2024. All are welcome to attend and you are welcome to pass the invitation on to staff and your council colleagues. Next month we will have our annual review of strategic priorities, but given our relative newness as a Board, it will be only our second opportunity as a Board to consider what we have agreed to focus on. Given where we are in the process for developing services plans and budgets for 2025, this is an opportunity to consider adjusting our efforts to address our priorities. While we all know that once a draft service plan and budget is brought forward, there is an opportunity to review the initiative. I think it is prudent and wise that if a Director wishes to see us do certain things differently, that we try to inform each other about this as soon as possible. I wish to update the Board that to date I have not heard back from Minister Heyman in respect to our request for an extension for the submission of our biosolids long-term plan. I have submitted a letter and called the Minister twice and I will update the Board using the correspondence portal and it will be included that month's monthly biosolids update. Climate change adaptation and mitigation is something that this board takes a strong stance on and I encourage you to review the important items on our consent agenda and share the information with your staff. There is a new and informative website the CRD has created that I encourage everyone to visit: heat.prepareyourself.ca. And finally, I wish to end my Chair's remarks by acknowledging this is the last board meeting where Acting General Manager Larisa Hutcheson will be attending as an employee. We are very appreciative of your 33 years of service and wish you nothing but joy in your retirement.

5. PRESENTATIONS/DELEGATIONS

5.1. Presentations

There were no presentations.

5.2. Delegations

5.2.1. [24-403](#) Delegation - Philippe Lucas; Representing Biosolid Free BC: Re: Agenda Item: 7.2. Biosolids Monthly Update - April

P. Lucas spoke to Item 7.2.

6. CONSENT AGENDA

Item 6.13. was removed from the consent agenda and moved to be considered under Reports of Committees as item 8.2.

MOVED by Director Coleman, **SECONDED** by Director Szpak,
That consent agenda items 6.1. through 6.12., and 6.14. through 6.21. be approved.
CARRIED

- 6.1. [24-335](#) Union of British Columbia Municipalities Grant for Disaster Risk Reduction - Climate Adaptation 2024 - Motion of Support
- That the Capital Regional District Board support an application to the Union of British Columbia Municipalities Community Emergency Preparedness for the 2024 Disaster Risk Reduction - Climate Adaptation grant and direct staff to provide overall grant management.
- CARRIED**
- 6.2. [24-297](#) 2023 Electoral Areas Grants-In-Aid Annual Report
- This report was received for information.
- 6.3. [24-296](#) 2023 Community Works Fund Annual Report
- This report was received for information.
- 6.4. [24-346](#) Community Works Fund - Disbursement Process
- That the disbursement process for the Community Works Fund, as described in this report, be implemented for future third party projects.
- CARRIED**
- 6.5. [24-343](#) Household Hazardous Waste Pickup in Electoral Areas - Follow-up
- This report was received for information.
- 6.6. [24-370](#) Port Renfrew Refuse Disposal - Local Service: 2024 Initiatives Update
- That staff be directed to:
1. Continue implementing site upgrades with funding from the Growing Communities Fund.
 2. Work with the business sector on alternative solutions for commercial packaging and printed products.
 3. Continue to transition the depot from caretaker managed, to a site operator model for late 2024; and
 4. Continue discussions for long-term waste management in Port Renfrew with the Pacheedaht First Nation and the broader community.
- CARRIED**
- 6.7. [24-243](#) Curbside Collection of Packaging and Printed Products - 2024 Update
- This report was received for information.

- 6.8. [24-294](#) Material Stream Diversion - Award of Contract ERM2022-010
1. That staff be directed to finalize negotiations, and the Chief Administrative Officer be authorized to enter into a two-year operating and construction contract, for a combined value not to exceed \$12,500,000 (excluding GST) with DL's Bins, for the construction and operation of a material diversion transfer station to begin processing of clean wood, treated wood and asphalt shingles on July 1, 2024;
 2. That staff be directed to return to the Environmental Services Committee with proposed bylaw amendments to shift the ban on carpet and underlay and salvageable wood to Phase 3;
 3. That staff be directed to return to the Environmental Services Committee with proposed bylaw amendments to shift the implementation of the \$300/tonne unsorted load rate to Phase 3; and
 4. That staff immediately begin consultation on policies to restrict the flow of general refuse waste outside of the capital region.
- CARRIED**
- 6.9. [24-244](#) Extreme Heat Vulnerability Mapping and Information Portal Project
- That the results of the Extreme Heat Vulnerability Mapping and Information Portal project for the capital region be referred to municipal councils, the Electoral Areas Committee and First Nations for information.
- CARRIED**
- 6.10. [24-245](#) Climate Projections for the Capital Region
- That the Climate Projections for the Capital Region (2024) report be referred to municipal councils, the Electoral Areas Committee and First Nations for information.
- CARRIED**
- 6.11. [24-350](#) Freedom of Information and Protection of Privacy Act (FOIPPA) 2023 Overview
- This report was received for information.
- 6.12. [24-358](#) Update to Implications Section of Staff Reports
- This report was received for information.
- 6.14. [24-345](#) Board Chair Voting Rights on Standing Committees
- This report was received for information.

- 6.15. [24-266](#) Motion with Notice: Supportive Housing in the Capital Region (Director Caradonna)
- To refer the following motion to staff to report back on the approach that would be taken and that a report come back to the Hospitals and Housing Committee: “1. That the Board direct staff to work with the Reaching Home Program’s Community Advisory Board and/or the Alliance to End Homelessness in Greater Victoria to undertake studies, reports, or analyses on the following topics related to supportive housing across the Capital Region:
- a) A high-level regional resource inventory on services and supports within each jurisdiction that aid unhoused people (e.g. food banks, support services, indoor shelters, and so on.)
 - b) An analysis of the parks, public spaces, or campgrounds available for overnight sheltering for unhoused people across the region;
 - c) In light of the Province handing down supportive housing targets for all jurisdictions over a certain population, an assessment of the potential role for the CRD to play, in collaboration with local governments and BC Housing, in advancing regional supportive housing and sheltering objectives.”
- CARRIED
- 6.16. [24-303](#) District of Saanich Regional Context Statement
- That the District of Saanich regional context statement be considered in relation to the 2018 Regional Growth Strategy (Bylaw No. 4017) and be accepted in accordance with the requirements of section 448 of the Local Government Act.
- CARRIED
- 6.17. [24-304](#) Requirements for Consideration of Regional Growth Strategy Updates
1. That CRD staff be directed to undertake the studies listed in Table 1: RGS Studies, identify whether additional policy direction is needed, and report back to the Planning and Protective Services Committee with these findings, and
 2. That staff initiate discussions in relation to the Regional Growth Strategy in our government-to-government meetings with First Nations in 2024.
- CARRIED
- 6.18. [24-299](#) Regional Parks and Trails Planning Process Update
- That the updated planning process be adopted and implemented to develop future CRD regional park and trail plans.
- CARRIED
- 6.19. [24-320](#) Regional Parks and Trails Stewardship Plan
- That CRD staff begin First Nations engagement for the development of a Regional Parks and Trails Stewardship Plan.
- CARRIED
- 6.20. [24-361](#) 2024 Committee and External Membership Appointments - Update #3
- This report was received for information.

- 6.21. [24-240](#) Development Variance Permit for Lot 44, Section 4, Renfrew District, Plan VIP83894 - 3620 Piper Lane

That Development Variance Permit VA000161 for Lot 44, Section 4, Renfrew District, Plan VIP83894, to vary Juan de Fuca Land Use Bylaw, 1992, Bylaw No. 2040, to authorize the siting of a utility building as follows:

1. Part 1, Section 4.01(1)(d) to reduce the front yard requirement for an accessory building 15 m to 0.68 m; and
2. Part 1, Section 4.01(1)(h)(i) to reduce the side yard requirement for an accessory building from 1 m to 0.83 m be approved.

CARRIED

7. ADMINISTRATION REPORTS

- 7.1. [24-351](#) CAO Quarterly Progress Report No. 1, 2024

T. Robbins presented Item 7.1. for information.

Discussion ensued regarding the transportation priorities.

- 7.2. [24-359](#) Biosolids Monthly Update - April

L. Hutcheson presented Item 7.2. for information.

Discussion ensued regarding First Nations engagement on the long-term plan.

- 7.3. [24-384](#) Establishment of Bilateral Agreements with Municipalities in the Capital Regional District to Facilitate Implementation of Next Generation 9-1-1

K. Lorette spoke to Item 7.3.

Discussion ensued regarding the network provider and the agreement process.

**MOVED by Director Windsor, SECONDED by Director Murdoch,
That staff be directed to develop and enter into bilateral agreements with local authorities to allow the Capital Regional District to sign the Local Governing Authority Agreement with TELUS for Next Generation 9-1-1 implementation.
CARRIED**

8. REPORTS OF COMMITTEES

Regional Water Supply Commission

- 8.1. [24-268](#) Bylaw No. 4604 - Capital Regional District Water Conservation Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2024

Discussion ensued regarding:

- impact on agricultural use
- water usage and demand

MOVED by Director Coleman, **SECONDED** by Director Murdoch,
1. That Bylaw No. 4604, "Capital Regional District Water Conservation Bylaw No. 1, 2016, Amendment Bylaw No. 4, 2024", be introduced and read a first, second, and third time.

CARRIED

MOVED by Director Coleman, **SECONDED** by Director Murdoch,
2. That Bylaw No. 4604 be adopted.

CARRIED

Governance Committee

- 8.2. [24-349](#) Board Code of Conduct Bylaw - Complaint Process Flowchart

Discussion ensued regarding elements of the bylaw not reflected in the flowchart.

MOVED by Director Little, **SECONDED** by Director Goodmanson,
That the CRD Board Code of Conduct Bylaw Complaint Process Flowchart attached as Appendix B be approved.

CARRIED

9. BYLAWS

There were no bylaws for consideration.

10. NOTICE(S) OF MOTION

There were no notice(s) of motion.

11. NEW BUSINESS

There was no new business.

12. MOTION TO CLOSE THE MEETING

12.1. [24-362](#)

Motion to Close the Meeting

MOVED by Director Murdoch, **SECONDED** by Director Little,

1. That the meeting be closed for Appointments in accordance with Section 90(1)(a) of the Community Charter.

CARRIED

MOVED by Director Murdoch, **SECONDED** by Director Little,

2. That the meeting be closed for Labour Relations in accordance with Section (90)(1)(c) of the Community Charter.

CARRIED

MOVED by Director Murdoch, **SECONDED** by Director Little,

3. That the meeting be closed for the Expropriation of Land in accordance with Section (90)(1)(e) of the Community Charter.

CARRIED

MOVED by Director Murdoch, **SECONDED** by Director Little,

4. That such disclosures could reasonably be expected to harm the interests of the Regional District.

CARRIED

MOVED by Director Murdoch, **SECONDED** by Director Little,

5. That the meeting be closed for Litigation in accordance with Section 90(1)(g) of the Community Charter.

CARRIED

MOVED by Director Murdoch, **SECONDED** by Director Little,

6. That the meeting be closed for Legal Update in accordance with Section 90(1)(i) of the Community Charter.

CARRIED

MOVED by Director Murdoch, **SECONDED** by Director Little,

7. That the meeting be closed for Intergovernmental Relations under Section 90(2)(b) of the Community Charter.

CARRIED

The Capital Regional District Board moved to the closed session at 2:05 pm.

13. RISE AND REPORT

The Capital Regional District Board rose from the closed session at 4:23 pm and reported on the following:

- In accordance with the Solid Waste Advisory Committee Terms of Reference that the following be appointed to the Solid Waste Advisory Committee for a term to expire December 31, 2026: Jared Smith
- In accordance with Bylaw No. 4453 that the following be appointed to the Victoria Family Court & Youth Justice Committee for a term to expire December 31, 2026: Cheryl Chaytors, Andrew Holeton, Bill McElroy, Samantha Rapoport
- That the Capital Regional District Board appoint Yves Mayrand to the Royal & McPherson Theatres Society Board for a term ending no later than May 31, 2026.
- That CRD not join the Sue Big Oil campaign initiated by West Coast Environmental Law at this time but reconsider participation in future if the class action is certified.

14. ADJOURNMENT

MOVED by Director Brice, SECONDED by Director Murdoch,
That the April 10, 2024 Capital Regional District Board meeting be adjourned at 4:24 pm.
CARRIED

CHAIR

CERTIFIED CORRECT:

CORPORATE OFFICER



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REPORT TO ELECTORAL AREAS COMMITTEE MEETING OF WEDNESDAY, MAY 08, 2024

SUBJECT **Governance Study of Magic Lake Estates, North Pender Island**

ISSUE SUMMARY

A community issues assessment study for the Magic Lake Estates neighbourhood on North Pender Island has been completed and submitted to the Ministry of Municipal Affairs.

BACKGROUND

In October 2021, the Magic Lake Property Owners Society (MLPOS) requested the Capital Regional District (CRD) support a formal governance study be undertaken by the Ministry of Municipal Affairs (the Ministry) for the Magic Lake Estates (MLE) neighbourhood on North Pender Island.

The CRD Board considered this in February 2022, and again in February 2023, after the new Board was elected. On February 8, 2023, the CRD Board passed the following resolution:

That the Capital Regional District Board reiterate its support for the resolution passed on February 9, 2022, to advance the request of the Magic Lake Property Owners' Society to the Ministry of Municipal Affairs to evaluate the local context of the Magic Lake Estates neighborhood on North Pender Island and request the Ministry consider funding a Governance and Services Study to examine governance concerns within the community and provide options and alternatives to address those concerns.

The CRD extended the request to the Ministry. Given the range of forms that a governance study can take – from a high-level community issues assessment to a more detailed governance review – the Ministry considered the request and provided funding to the Capital Regional District to undertake a community issues assessment.

The scope and objectives of the study were outlined in the Terms of Reference as follows:

- Document the current service delivery and governance arrangements;
- Itemize the interests, needs and concerns of the community;
Describe how decisions are made by the various governments operating within the boundaries of the Magic Lake Water Service Area, including: Capital Regional District, Province of BC, Federal Government, Island Health and Islands Trust; and
- Engage residents, property owners, and the regional district in the identification of practical methods to address issues under the current system.

Connections Planning Inc. was engaged, and community consultation was undertaken in Fall 2023. An information website was established for the project (<https://getinvolved.crd.bc.ca/MLE-community>) which provided background materials, project updates, a community survey and open house materials. Project updates were also provided in the local publication (Pender Post) with a flyer advertising the survey being delivered by mail to all MLE residents.

In addition to the community survey, two Community Information Sessions were held, one in-person event on North Pender Island and one online event held over Zoom.

The Magic Lake Estates Community Issues Assessment was completed in March 2024. The report provides a high-level overview of local services provided for Magic Lake Estates residents and property owners by a variety of government agencies and other service providers.

Based on the community survey and information session with MLE residents, the report concludes that Magic Lake Estates residents are generally satisfied with the level of local services that they receive, with the exception of local roads and active transportation. The community also raised concerns with respect to affordable housing and land use planning. Challenges with services that are considered highly important with low satisfaction, such as local roads, may continue to drive a desire for governance changes in order to improve local influence over the level of service provided. A scatterplot that graphically presents the residents' rating of satisfaction versus the importance of the evaluated services is provided in Appendix A, and the complete report is provided in Appendix B.

A copy of the report has been provided to the MLPOS and the Ministry of Municipal Affairs. It is now up to the Ministry to assess whether it wishes to pursue any further study or governance changes in the Magic Lake Community. Staff will continue to support the MLPOS on addressing the concerns raised by the survey respondents, such as road maintenance and land use issues, by engaging in cross-jurisdictional advocacy as the opportunities arise.

CONCLUSION

The Magic Lake Estates Community Issues Assessment was completed in March 2024. The report provides a high-level overview of local services provided for Magic Lake Estates residents. It presents a summary of community response and opinion on the relative importance and level of satisfaction with governance and service delivery in Magic Lake Estates. A copy of the report has been provided to the MLPOS and the Ministry of Municipal Affairs for review.

RECOMMENDATION

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

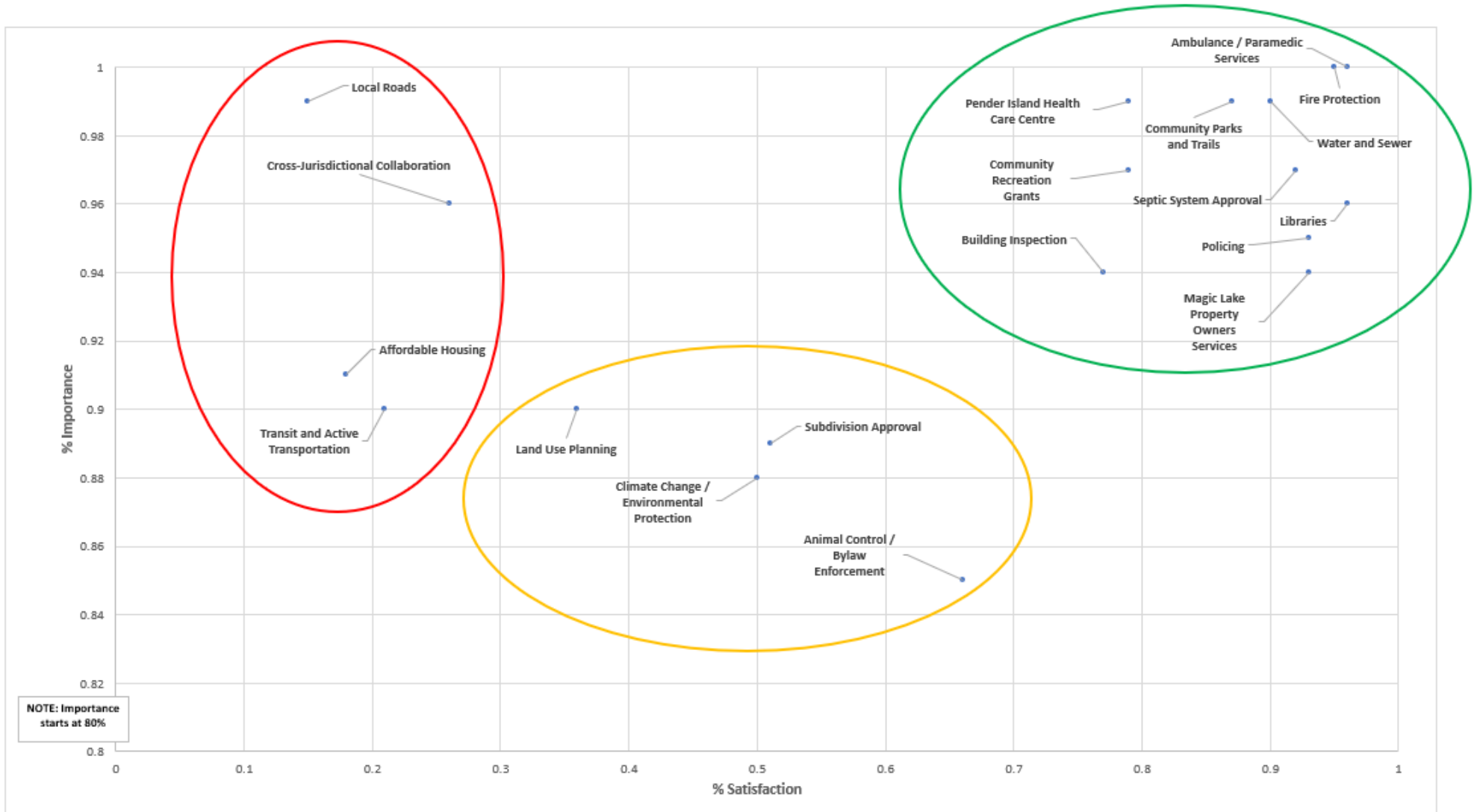
Submitted by:	Justine Starke, MCIP, RPP, Manager, Service Delivery, Southern Gulf Islands EA
Concurrence	Stephen Henderson, BSc, P.G.Dip.Eng, MBA, Senior Manager Real Estate and Administration of Southern Gulf Island Electoral Area
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

Appendix A: Services Scatterplot - Satisfaction vs. Importance

Appendix B: Magic Lake Estates Community Issues Assessment (Connections Planning, 2024)

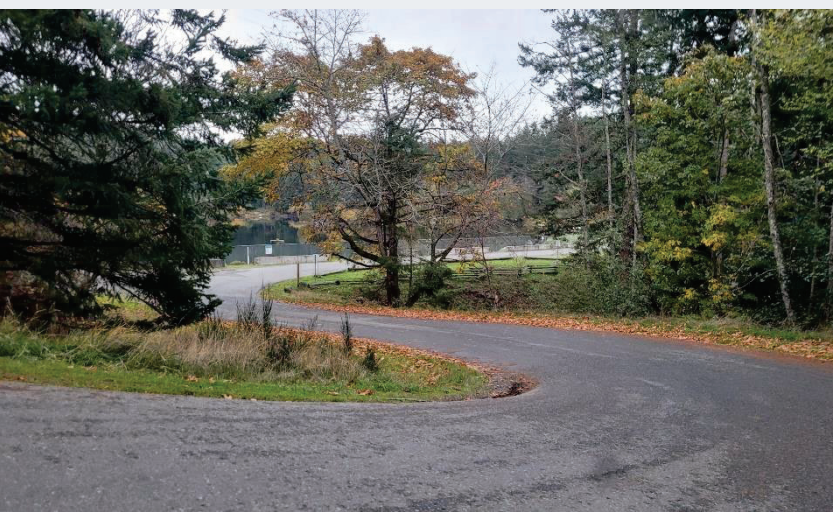
Services Scatterplot - Satisfaction vs. Importance





CAPITAL REGIONAL DISTRICT

Magic Lake Estates Community Issues Assessment



FINAL REPORT
March 2024



This report is prepared for the use of the Capital Regional District. No representations of any kind are made by Connections Planning Associates Ltd. or its employees to any party with whom Connections Planning Associates Ltd. does not have a contract.



Making a difference...together

Capital Regional District

Magic Lake Estates Community Issues Assessment

FINAL REPORT

March 2024

Contact:

Dan Huang, RPP, MCIP
Principal

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Victoria, British Columbia

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 dan@connectionsplanning.ca

 <https://connectionsplanning.ca>

Connecting communities every day, from the traditional territories of the Ləkʷəŋən people.

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APPENDICES

Appendix A – Survey Template

Appendix B – Community Information Meeting Presentation

1. INTRODUCTION

Magic Lake Estates (MLE) is an approximately 600-acre neighbourhood on North Pender Island (see map inset), located on the traditional lands and waters of the Coast Salish peoples. Its origins date back to the 1960s as a vacation home development known as “Gulf Island Estates”. The proposed development is often cited as one of the catalysts for the formation of the Islands Trust in 1974. Today, Magic Lake Estates comprises approximately 1,200 parcels with an estimated population of 1,930 full and part time residents, and is one of the largest, most densely populated residential neighbourhoods in all of the Southern Gulf Islands.



The lands are situated within an unincorporated area of the Capital Regional District (CRD), in the Southern Gulf Islands Electoral Area. Additional local amenities and community voice are provided by the Magic Lake Property Owners Society (MLPOS). In recent years, the MLPOS has identified a number of issues surrounding governance, service delivery, taxation and representation. In October 2021, the MLPOS requested funding from the Ministry of Municipal Affairs (the Ministry”) for a formal governance study to be undertaken for the Magic Lake Estates neighbourhood. Given the range of forms that a governance study can take – from a high-level community issues assessment to a more detailed governance review – the Ministry considered the request and provided funding to the CRD in 2023 to support a Community Issues Assessment (“the study”).

The scope and objectives of the study were outlined in the Terms of Reference as follows:

- Document the current service delivery and governance arrangements;
- Itemize the interests, needs and concerns of the community;
- Describe how decisions are made by the various governments operating within the boundaries of the Magic Lake Water Service Area, including: Capital Regional District, Province of BC, Federal Government, Island Health, and Islands Trust, and Island Health; and
- Engage residents, property owners, and the regional district in the identification of practical methods to address issues under the current system.

Connections Planning Associates Ltd. (CPAL) has been commissioned to assist the CRD and MLPOS in undertaking the study. This report has been prepared as a summary of the background research, interviews with stakeholders and key interested groups, and community engagement conducted as part of the study.

2. BACKGROUND ON GOVERNANCE AND SERVICES

Governance is the framework by which decision-making for the provision of local services functions within a community. For residents and property owners in Magic Lake Estates, decisions on local services, regulations and funding are provided by a number of agencies at varying levels of government. An overview of these agencies is highlighted below, followed by a table of services to Magic Lake Estates residents and their delivery provider.

2.1 *Capital Regional District*

Like most of the island communities in the Salish Sea (with the exception of Bowen Island), North Pender Island is located in an unincorporated area of the province – in this case, within the Southern Gulf Islands Electoral Area of the Capital Regional District. Regional districts are federations of municipalities and unincorporated areas, and were created in the 1960's to provide a variety of local government services to its residents, namely:

- Local government services to unincorporated areas within the electoral areas;
- Region-wide services provided to all electoral areas and municipalities within the regional district; and
- Sub-regional services provided to a subset of communities (municipalities and electoral areas) which agree to receive the services.

The CRD Board currently consists of 24 members, including 3 Electoral Area Directors. The current Electoral Area Director for Southern Gulf Islands is Paul Brent. Electoral area directors are elected to the same 4-year cycle as their municipal counterparts, and they represent the local interests of their constituents as would a municipal council. Voting on issues at the CRD Board table depends on the nature of the service area (i.e. local, sub-regional or regional), and the votes may be weighted or non-weighted depending on the issue.

To help support decision-making at the Board level, there are a number of committees and commissions who provide advice to the CRD on specific programs and services. In relation to Magic Lake Estates, these include the following:

- Magic Lake Water and Sewer Committee
- Pender Island Community Parks and Recreation Commission
- Other broader committees and commissions, e.g. Electoral Areas Committee, Southern Gulf Islands Harbours Commission, Southern Gulf Islands Public Library Commission, etc.

The CRD provides most of the typical local government services to Magic Lake Residents, including water and sanitary sewer (see Figures 1 and 2 on following page for service boundary maps), building inspection, fire protection, and library services. Refer to Table 1 for a more fulsome list of services provided by the CRD.

Figure 2 - Magic Lake Water Service Area (Source: CRD)

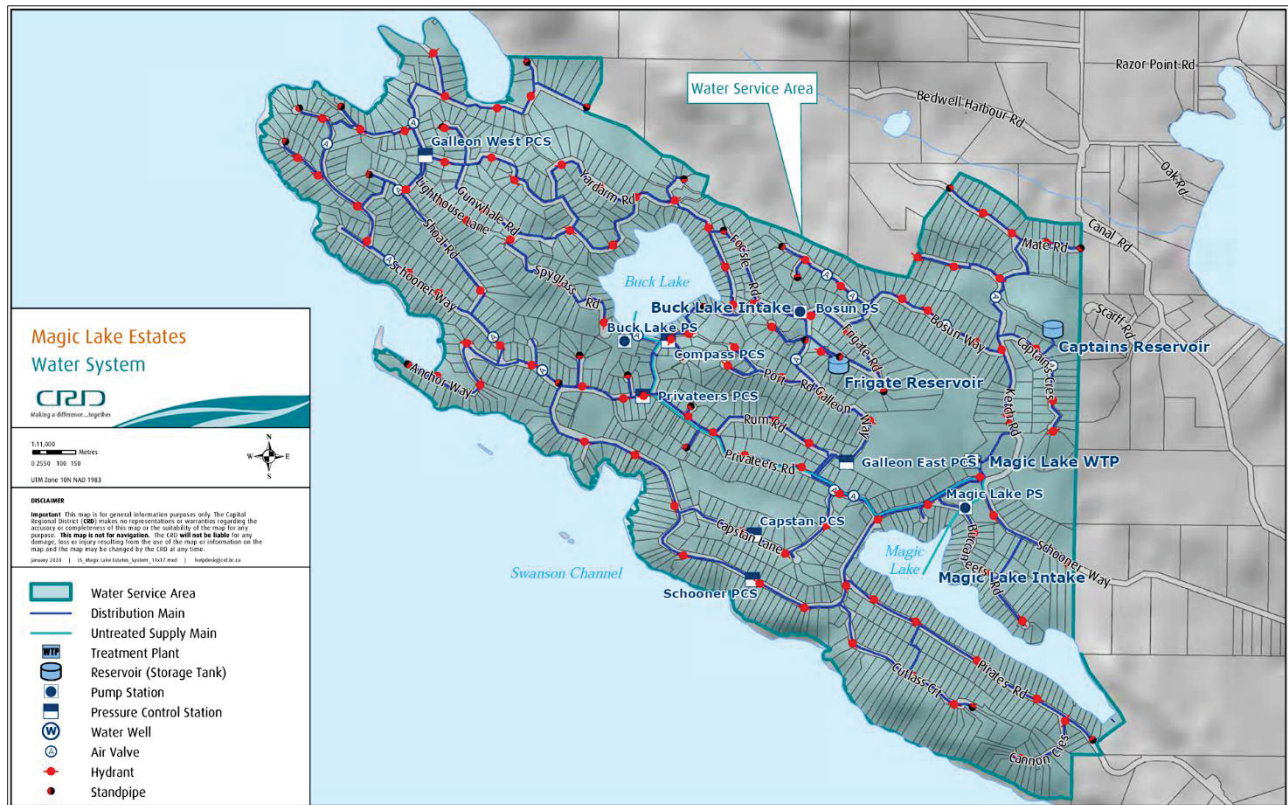
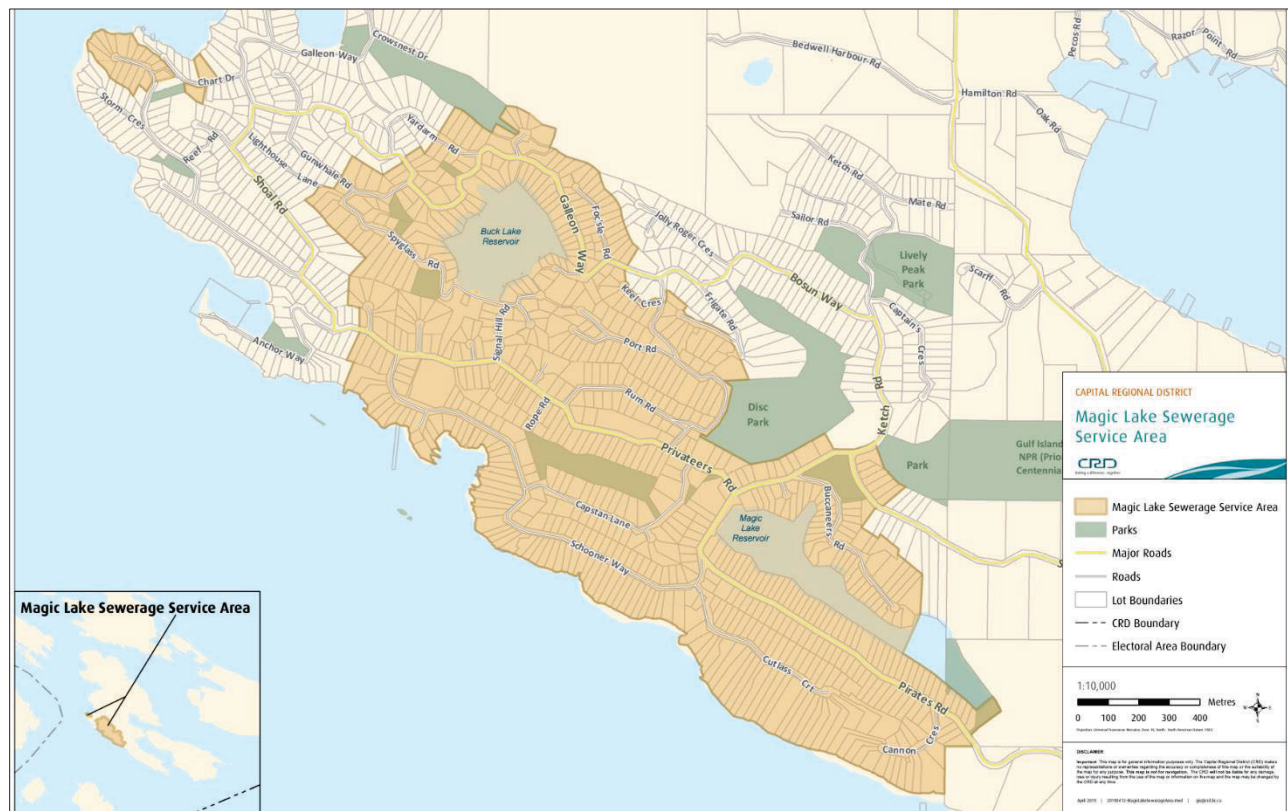


Figure 1 - Magic Lake Sewer Service Area (Source: CRD)



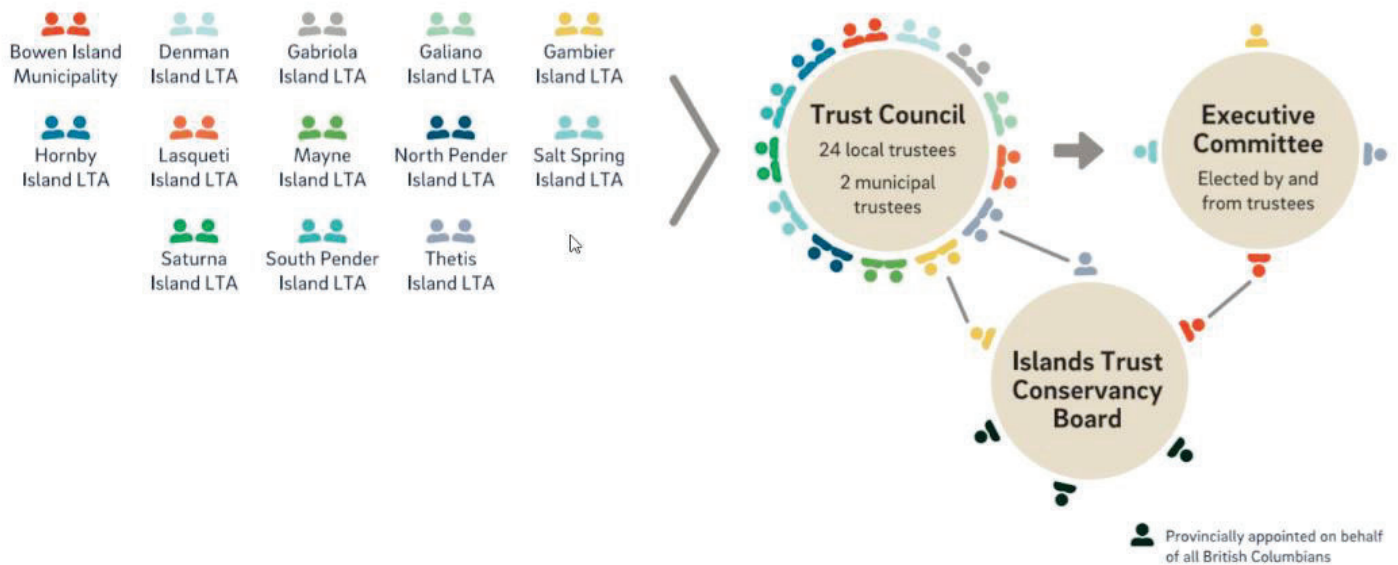
2.2 Islands Trust

Unique to the Gulf Island communities, the Islands Trust is a special purpose government established by the Province of British Columbia in 1974 mandated to manage the lands and environment of over 450 islands in the Salish Sea. The object of the Trust is to *“preserve and protect the Trust Area and its unique amenities and environment for the benefit of the residents of the Trust Area and of British Columbia in cooperation with municipalities, regional districts, improvement districts, First Nations, other persons and organizations and the government of British Columbia.”*

The Islands Trust manages lands use planning and regulation, including the preparation and adoption of Official Community Plans (OCPs), Zoning Bylaws, and Subdivision Bylaws, the regulation of soil removal and deposit, and authorization of permits. It is accountable to the Ministry of Municipal Affairs, and is regulated by the Islands Trust Act.

Governance of the Island Trust is through an elected 26-member Islands Trust Council (see Figure 3). This is comprised of two local trustees from each of 12 local trust areas and two municipal trustees from Bowen Island. All land use matters within Magic Lake Estates go through North Pender Island Local Trust Committee, which is comprised of the two North Pender Island Trustees (Aaron Campbell and Deb Morrison) as well a third Trustee from Mayne Island (David Maude), who is the Executive Committee Vice-Chair.

Figure 3 - Islands Trust Governance (Source: Islands Trust)



2.3 Province of British Columbia

The provincial government provides a number of services to all residents of British Columbia, including health, education, provincial highways, provincial parks, BC Assessment Authority and the Municipal Finance Authority. In unincorporated areas, property owners pay a Provincial Rural Tax which helps to fund the maintenance of local roads, which are the responsibility of the Ministry of Transportation and Infrastructure (MOTI). Property owners also pay a separate Police Tax which helps to fund the provincial rural police services through the Royal Canadian Mounted Police (RCMP).



The provincial government is also the collector of property taxes in unincorporated areas, through the Surveyor of Taxes. Please refer to Table 1 for a more detailed breakdown of services by delivery agency.

2.4 Magic Lake Property Owners’ Society

In the mid-1970s, the Magic Lake Property Owners’ Society (MLPOS) was established to provide a number of local community amenities, and to be a voice for residents of Magic Lake Estates. Currently, the MLPOS owns and manages Thieves Bay Marina, tennis/pickleball courts located on Privateers Road (see image), and a playground.



The MLPOS is a registered organization under the Societies Act, with a current Board of Directors/Officers of ten (10) members. The current MLPOS Board Chair is Bob Coulson. Membership in the association is encouraged for all Magic Lake Estates property owners, but is not mandatory.

2.5 Table of Services

As noted above, residents of Magic Lake Estates receive their local services from a variety of service providers rather than from a single municipality. The various agencies and their services provided include, but is not limited to: Province of BC (highways and local roads, subdivision approval, schools, policing, and others), Capital Regional District (water, sanitary sewer, building inspection, regional planning, library and others), Islands Trust (local land use planning), and the Magic Lake Property Owners Association (Thieves Bay Marina, tennis/pickleball courts and a playground). For ease of reference, a summary of local services to Magic Lake Estates residents listed by service provider can be found in the following table.

Table 1 - Summary of Local Services provided to Magic Lake Estates

Service	MLPOS	CRD	Province / Other
Thieves Bay Marina	•		
Tennis/Pickleball courts and playground	•		
Regional and Electoral Area General Government		•	
Regional Planning		•	
Regional Hospital District		•	
Regional Parks and Trails		•	
Community Parks and Recreation		•	
Emergency Planning and Preparedness		•	
Fire Protection		•	
Water System (within defined area)		•	
Sewer System (within defined area)		•	
Stormwater Quality Management		•	
Building Inspection		•	
Bylaw Enforcement (e.g. noise, unsightly premises)		•	
Small Craft Harbour Facilities		•	
Library		•	
Health Care (Pender Island Health / Island Health)		•	•
Septic Requirements (Island Health)			•
Land Use Planning (Islands Trust)			•
Policing (RCMP contract)			•
Schools (School District 64)			•
Subdivision Approval (MOTI)			•
Roads and Highways (MOTI)			•
Provincial Parks			•
BC Assessment Authority / Municipal Finance Authority			•
Property Tax Collection			•

Abbreviations:

MLPOS – Magic Lake Property Owners’ Association
 CRD – Capital Regional District

MOTI – Ministry of Transportation and Infrastructure
 RCMP – Royal Canadian Mounted Police

3. COMMUNITY ISSUES SURVEY

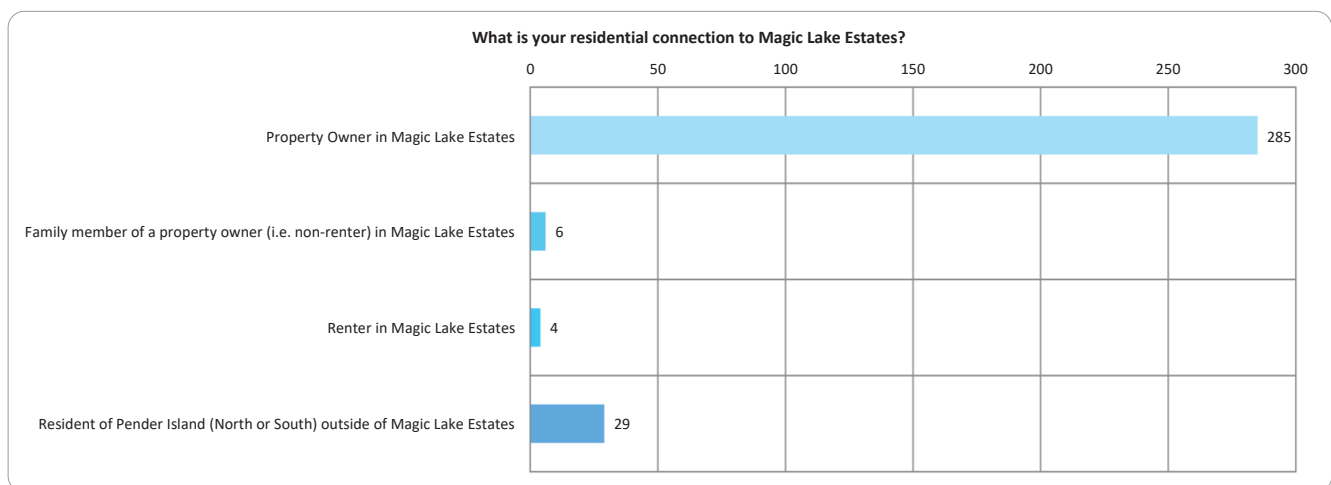
A component of the study was a comprehensive community survey of residents and property owners, in order to obtain key background information about Magic Lake Estates residents as well as gain a better understanding of the level of satisfaction and importance on a variety of local services provided by the various agencies.

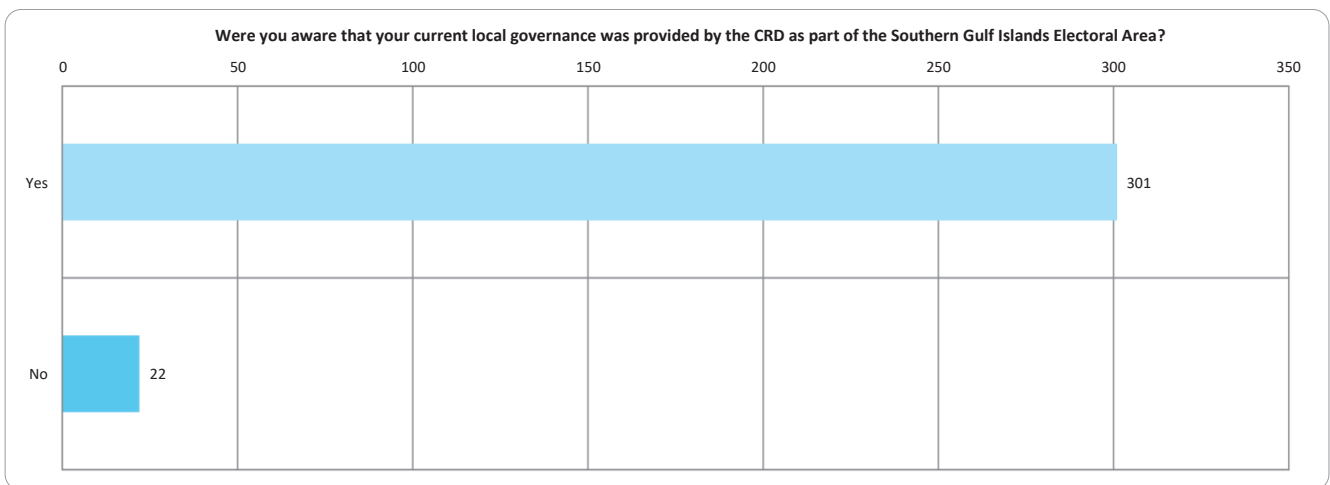
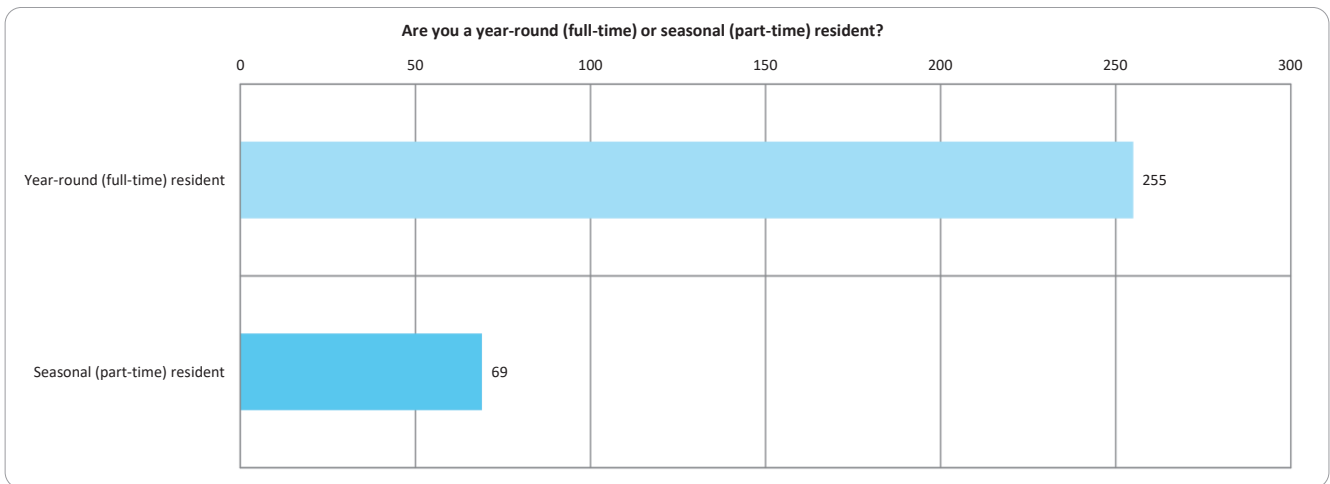
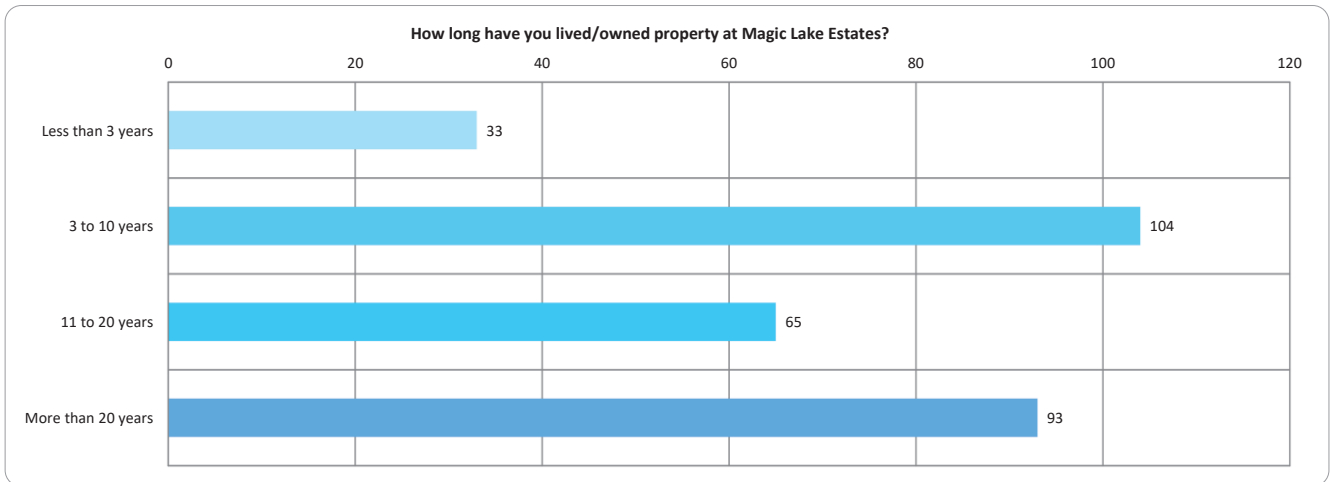
The survey was conducted over a period of 4 weeks, from September 22, 2023 to October 23, 2023. A copy of the survey template is provided in Appendix A. In preparation for the survey and community discussions, residents were asked to reflect on the following questions:

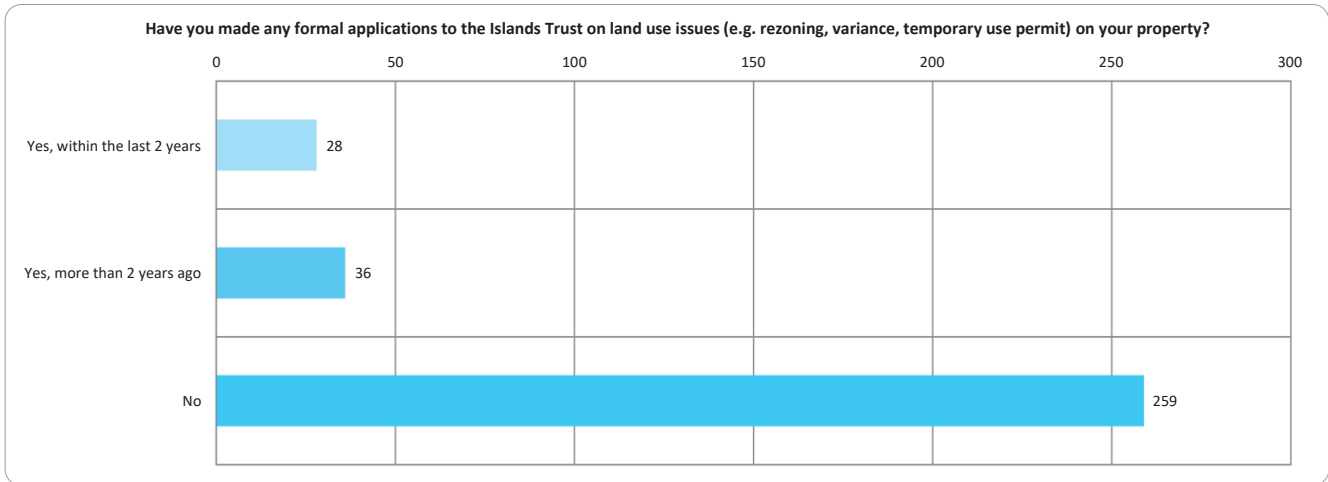
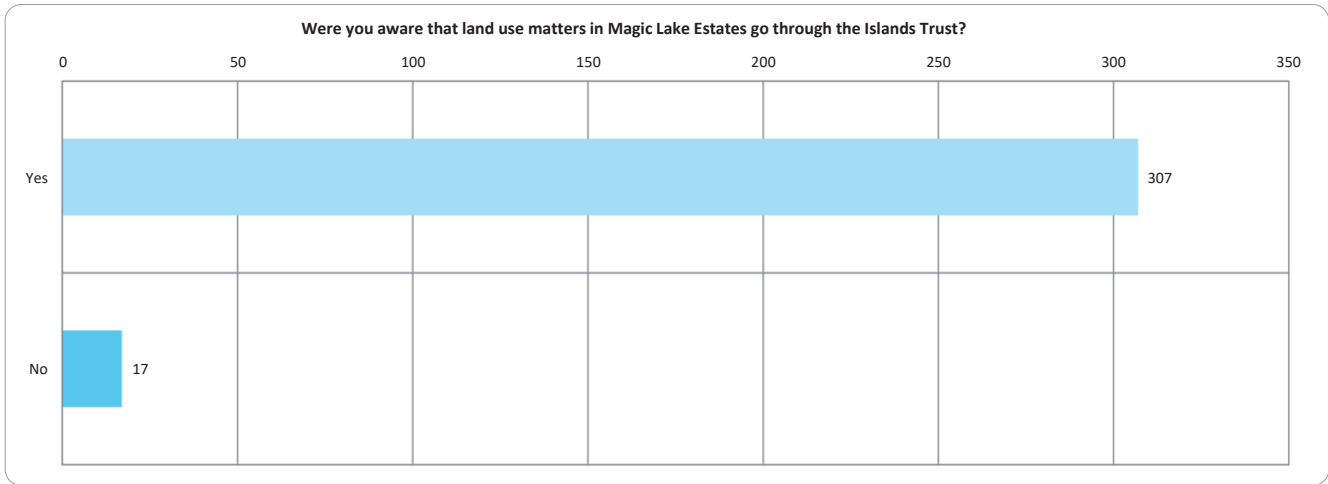
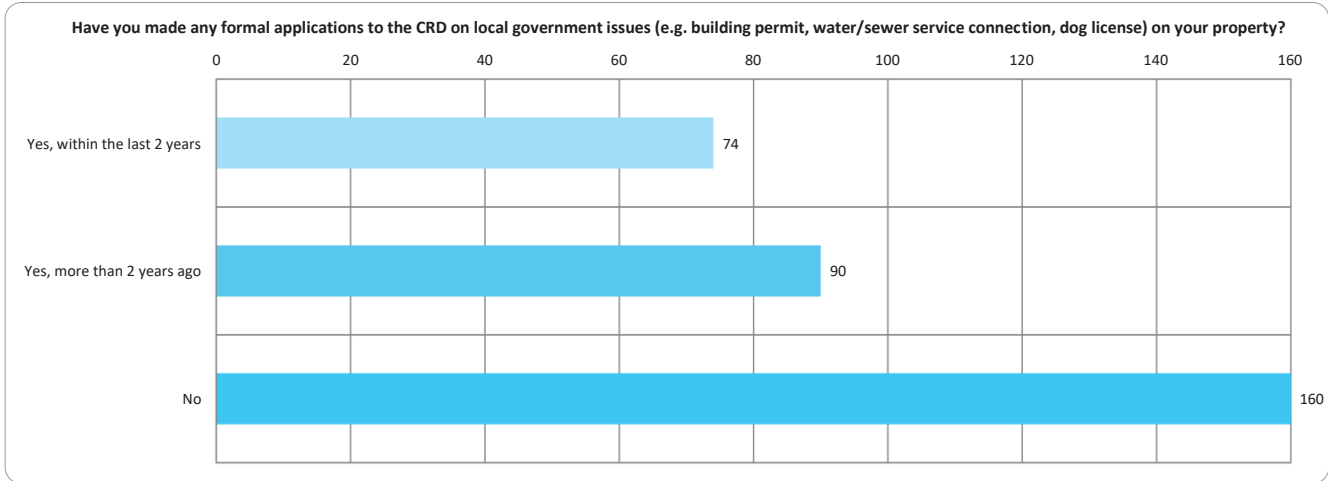
- Does Magic Lake Estates receive all the local services it needs? Are there some services that should be added or removed?
- Are current service levels appropriate? Are there existing levels that should be enhanced or reduced?
- Do you have concerns with any specific services? If so, which one(s)?
- In general, do you feel that you receive good value for the property taxes you pay?
- Do you think that Magic Lake Estates residents have sufficient input into, and influence over, decisions on the services that they receive?
- In unincorporated areas like Magic Lake Estates, services are coordinated through a variety of agencies. Is the inter-agency coordination of service delivery sufficient, and if not, how can it be improved?
- What could the Regional District do to help address your local government service and governance concerns?

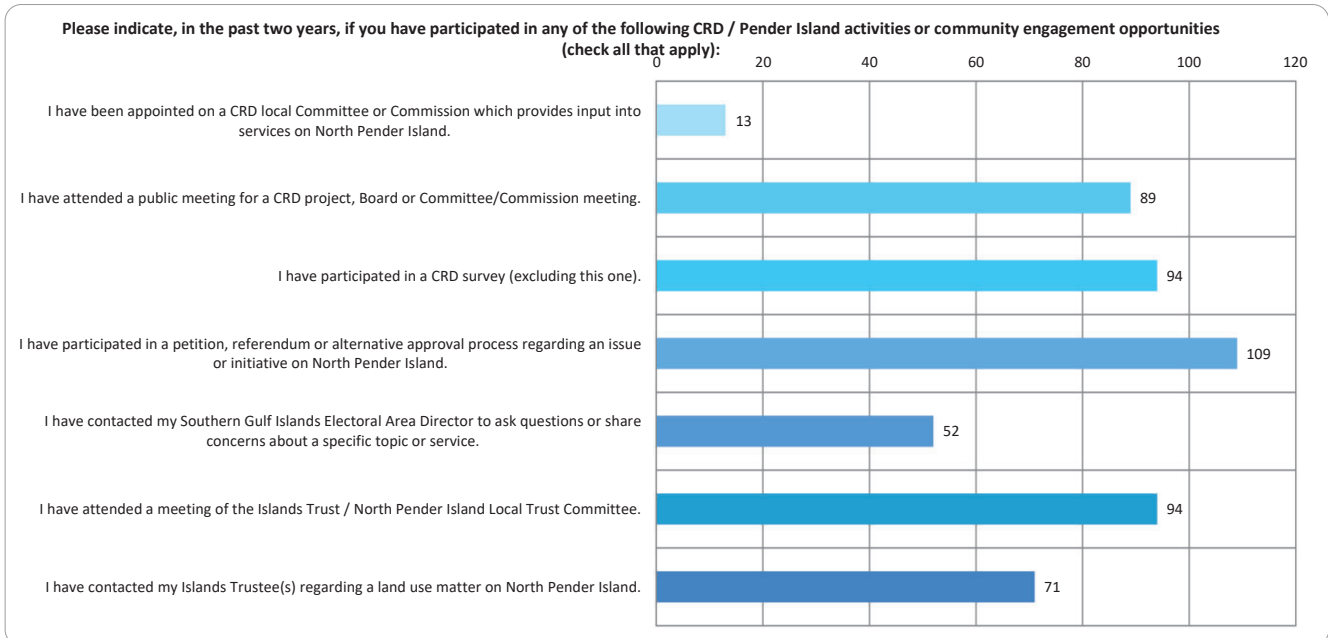
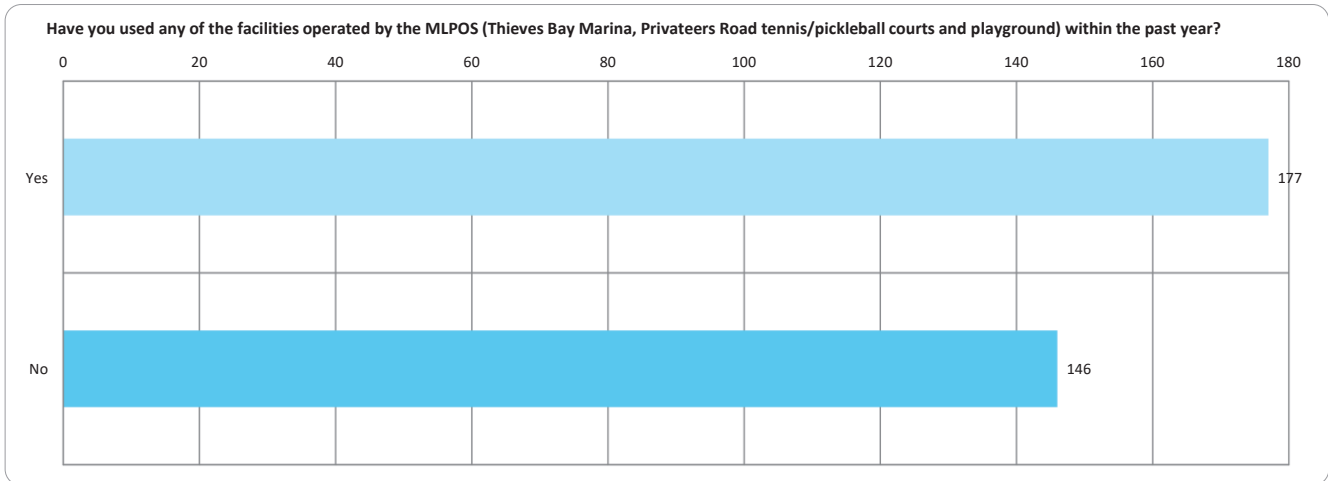
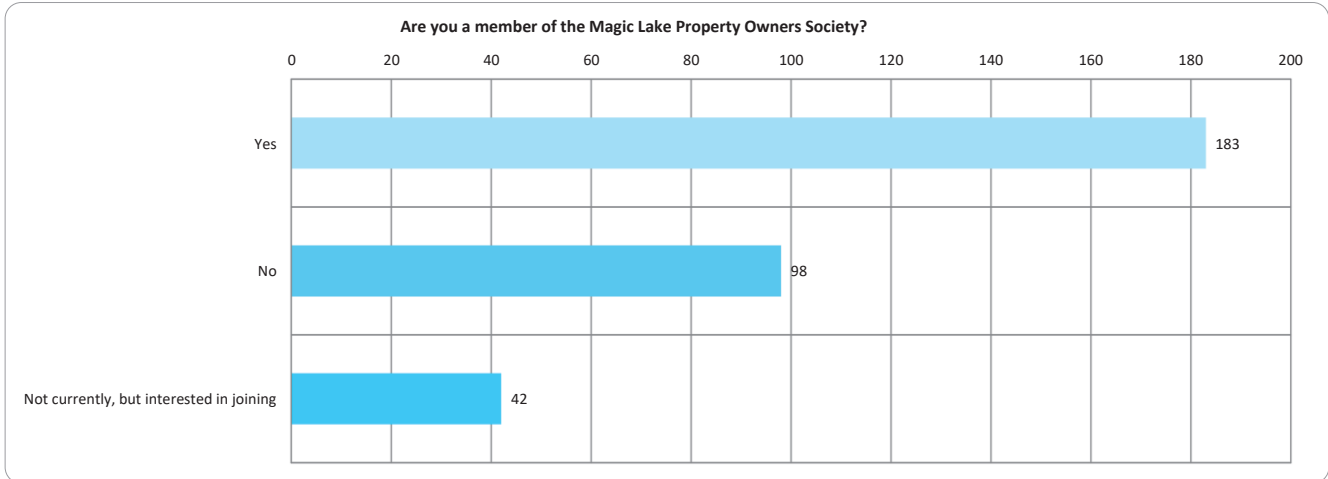
3.1 General Survey Questions

A total of 324 responses were received, with the vast majority of respondents (91%) being residents of Magic Lake Estates. A number of introductory questions were asked, with a summary of responses indicated in the following graphs:









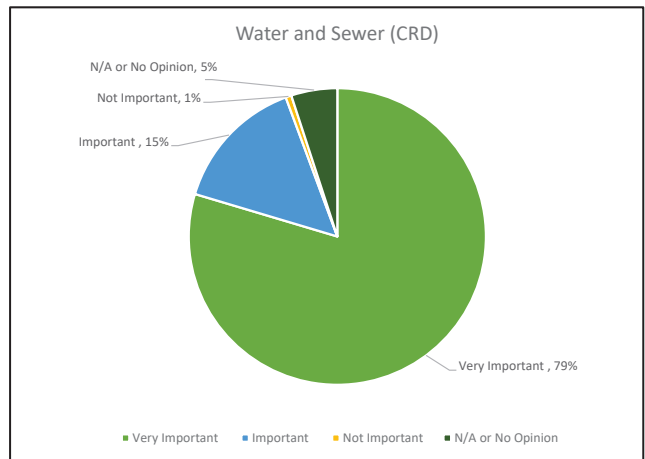
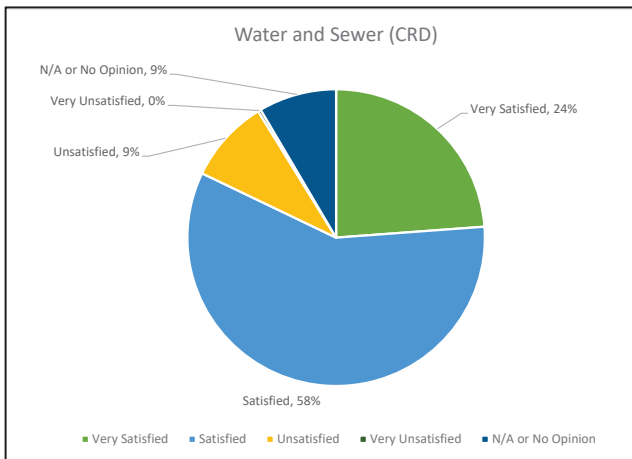
3.2 Local Services – Satisfaction and Importance

As discussed in Section 2 of this report, local services to Magic Lake Estates residents are provided by a variety of service providers. As part of the survey, the services were introduced individually to obtain feedback from respondents on the Level of Satisfaction and the Level of Importance residents placed on each. Respondents were asked to rate each service based on the following scale:

Very Satisfied	Satisfied	Unsatisfied	Very Unsatisfied	N/A or No Opinion
Very Important	Important	Not Important	Very Unimportant	N/A or No Opinion

In addition, many respondents included comments with respect to individual services. All written comments were reviewed and have been summarized within each respective service.

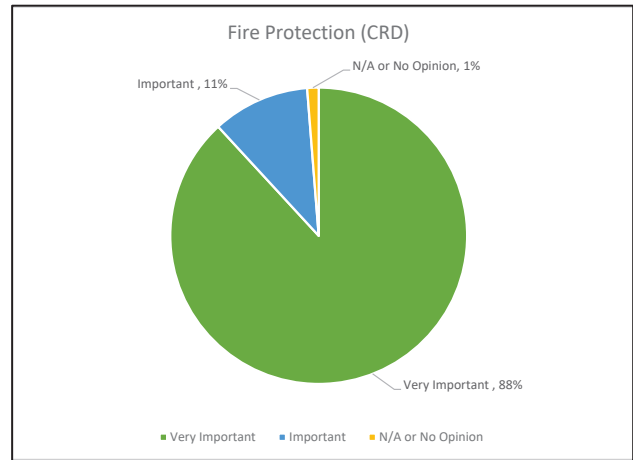
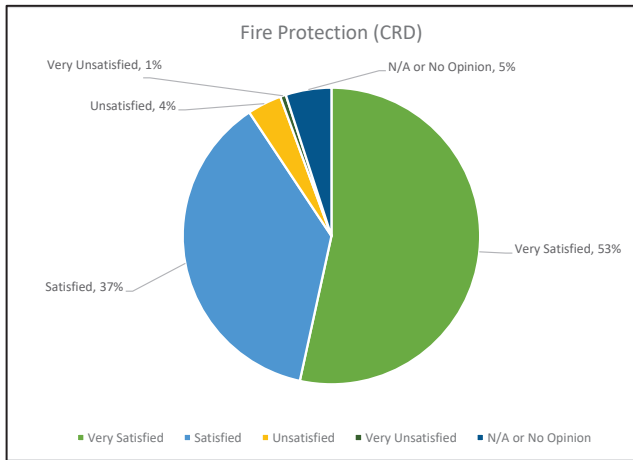
3.2.1 Water and Sewer (CRD)



Comments:

- Very important services (water and sewer), but cost is an issue
- Approximately 70% of properties within the Magic Lake Water Service Area are connected to the Magic Lake sewer system (718 of 1,036 parcels), with the remaining 30% on individual septic systems.
- Sewer pipe replacement challenges
- Some issues with water quality, especially from Buck Lake
- Protection of water source is very important

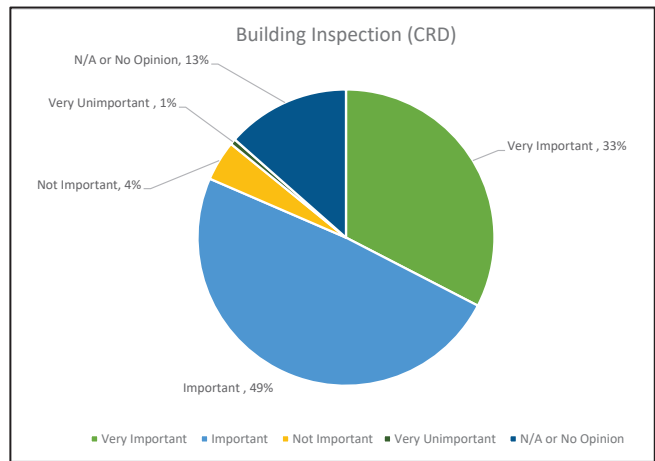
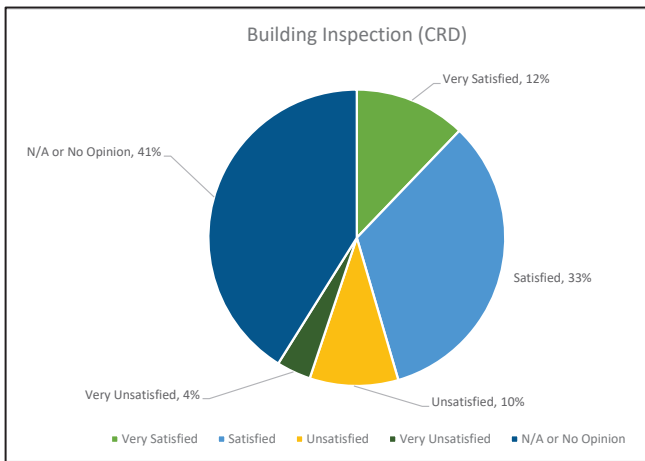
3.2.2 Fire Protection (CRD)



Comments:

- Dedicated group of volunteers, who do an excellent job
- Some felt costs were high, others felt more investment required
- More education on wildfire protection needed

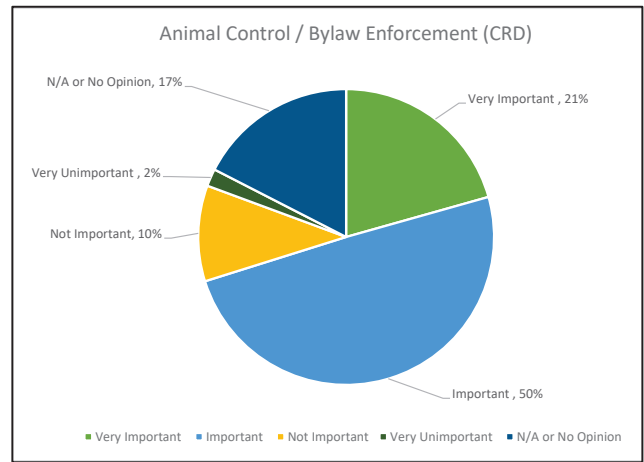
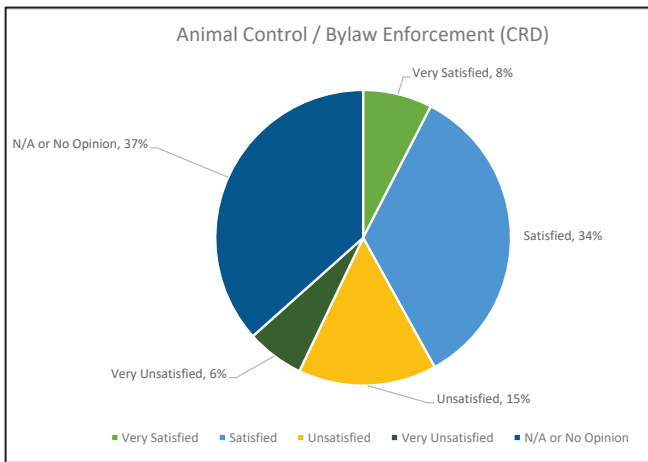
3.2.3 Building Inspection (CRD)



Comments:

- Generally good experience for those involved, with a few challenges with specific situations
- Would help to have more than one building inspector
- Some issues with red tape and cost

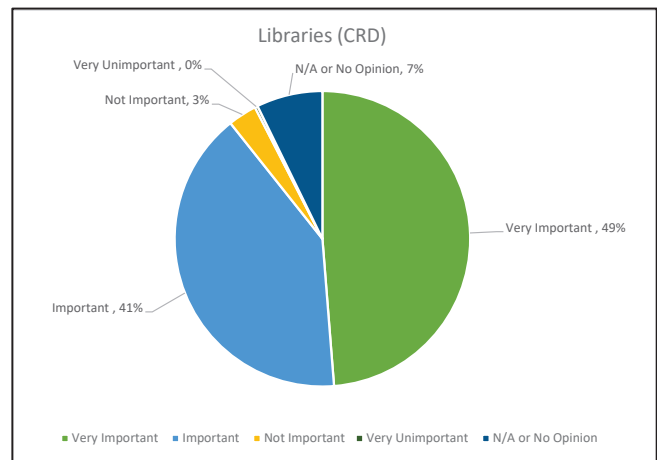
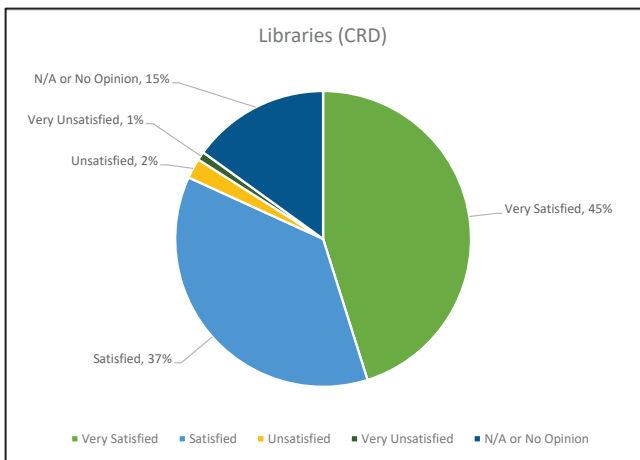
3.2.4 Animal Control / Bylaw Enforcement (CRD)



Comments:

- Generally good services provided by animal control
- Some challenging situations e.g. off-leash dogs and domestic cat concerns
- Other challenges with bylaw enforcement i.e. lack of
- Some deer issues

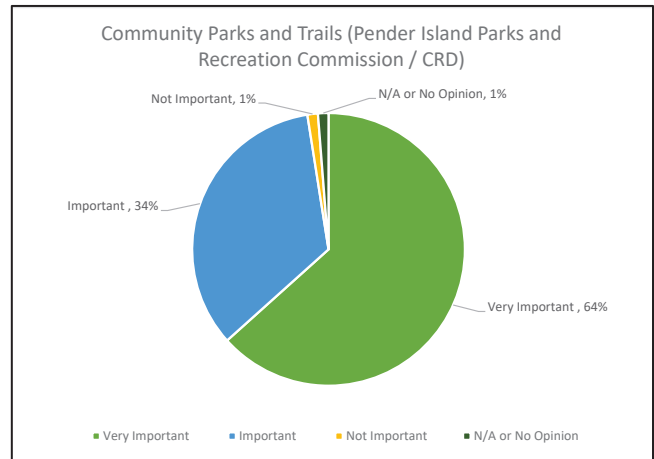
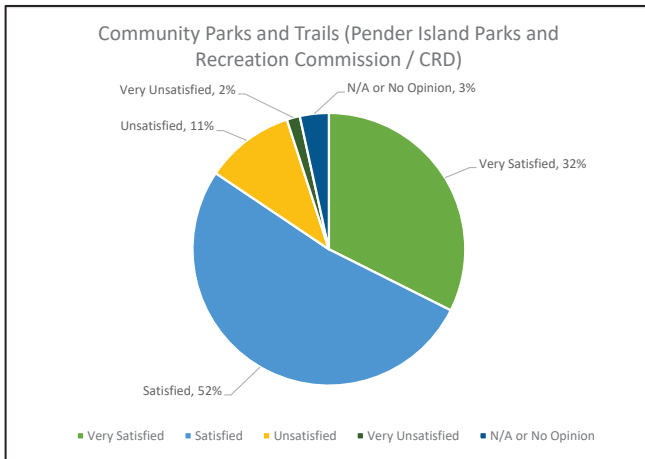
3.2.5 Libraries (CRD)



Comments:

- Excellent facility, important service to have
- Would like more online services
- Not being used to its full potential

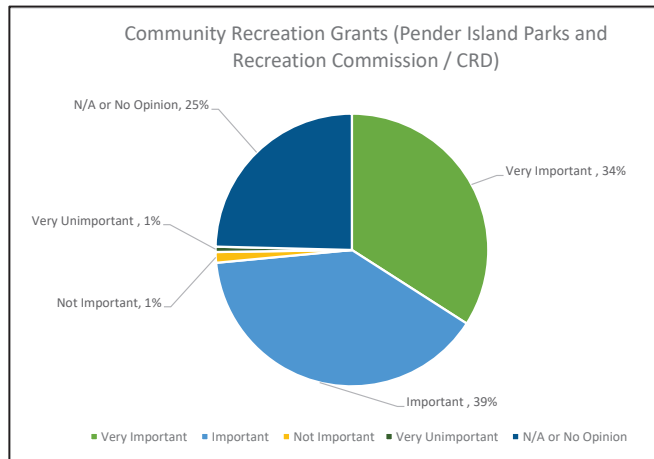
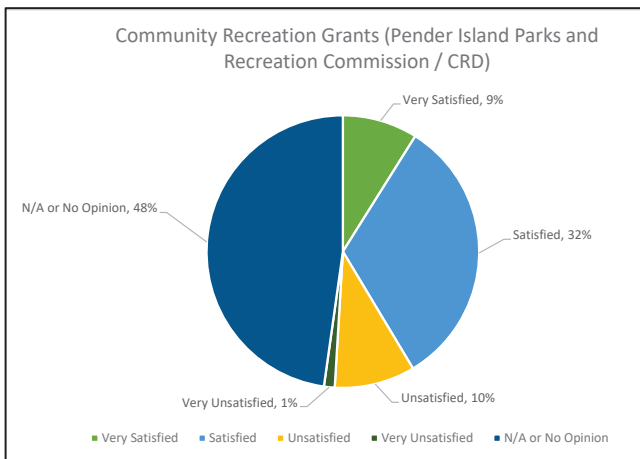
3.2.6 Community Park and Trails (Pender Island Parks and Recreation Commission / CRD)



Comments:

- Good network of parks and trails, more multi-use pathways desired
- Dog park issues
- Some parks in need of additional attention, i.e. maintenance
- Improvements needed for those with mobility challenges
- Questions about who operates certain parks, e.g. Danny Martin Ball Park (operated by the Pender Island Youth Sports Association under license from Pender Island Parks and Recreation Commission)

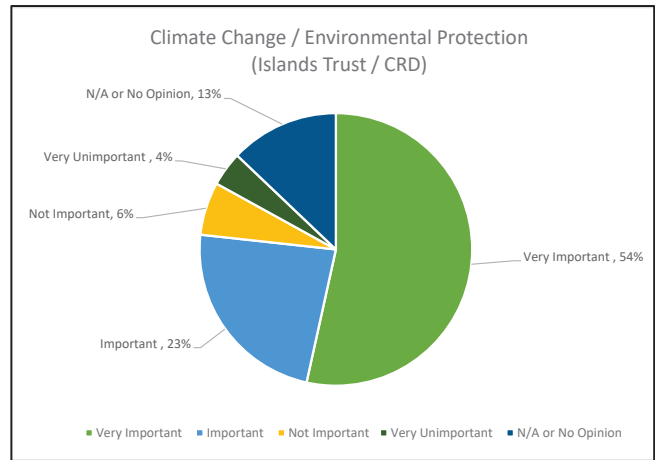
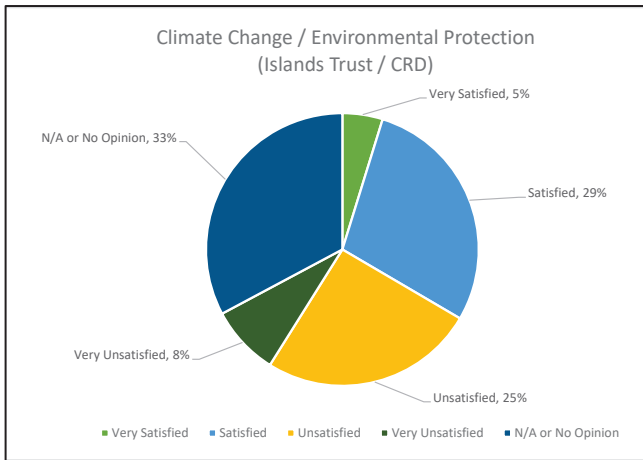
3.2.7 Community Recreation Grants (Pender Island Parks and Recreation Commission / CRD)



Comments:

- Generally not much awareness / information about grants
- More resources / funding needed, as it is over subscribed

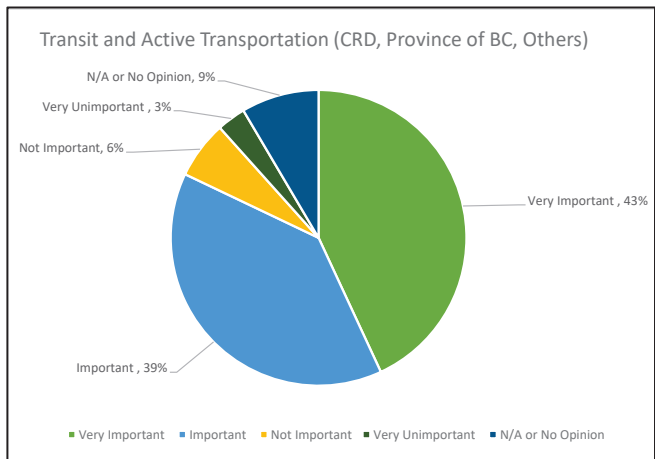
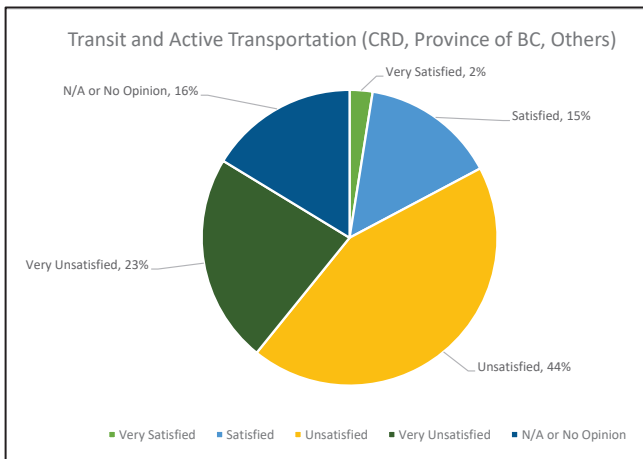
3.2.8 Climate Change / Environmental Protection (Islands Trust / CRD)



Comments:

- Climate change is important, but many obstacles so progress is challenging
- Managing invasive species
- A number of comments asking what the CRD can realistically do in this area

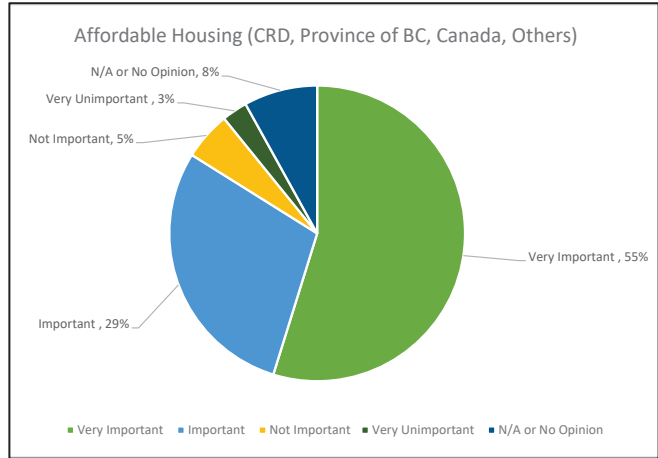
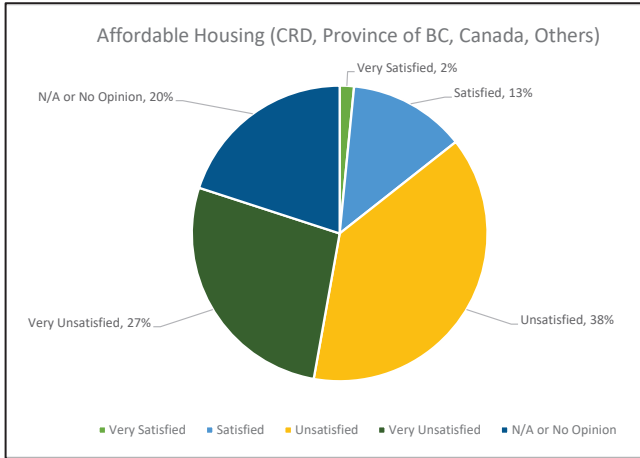
3.2.9 Transit and Active Transportation (CRD, Province of BC, Others)



Comments:

- Many comments regarding the recent Active Transportation referendum, which did not pass
- Desire for local/seasonal bus service
- More cycling facilities
- Ferry service challenges
- Road system challenges
- Car stops are great

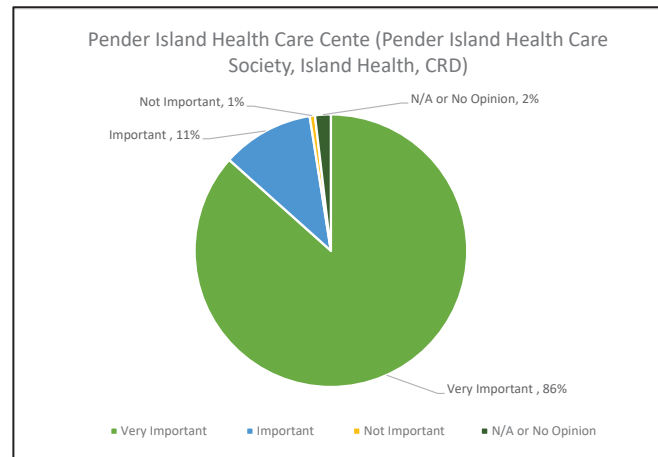
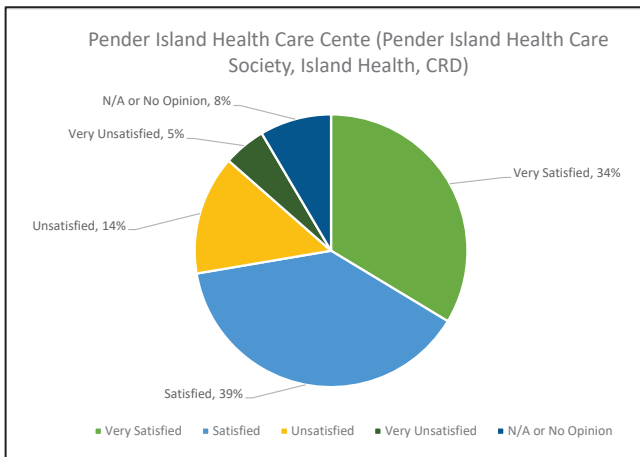
3.2.10 Affordable Housing (CRD, Province of BC, Canada, Others)



Comments:

- Important and desperate need for affordable housing, especially for local workers
- Bylaw changes to allow secondary and rental units, but challenges with Short Term Rentals
- Complicated issue with many organizations involved

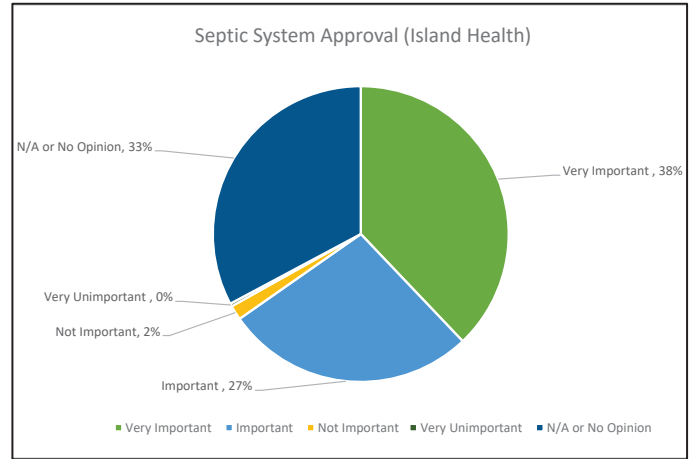
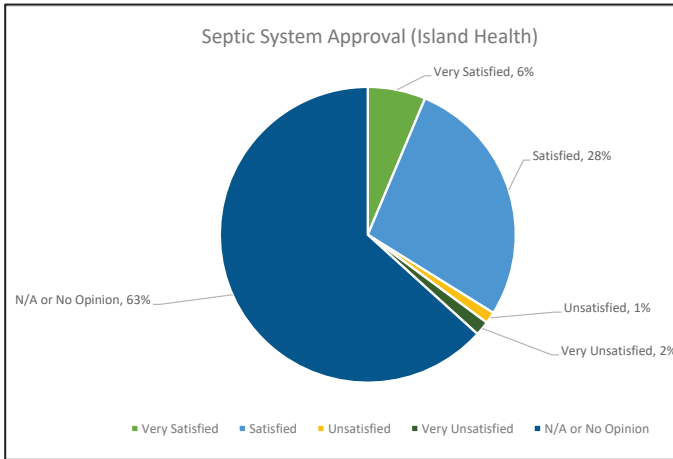
3.2.11 Pender Island Health Care Centre (Pender Island Health Care Society, Island Health, CRD)



Comments:

- Grateful for the excellent service given the limited population
- Challenges with attracting and retaining doctors
- Needs more resources, run more like a full Island Health facility

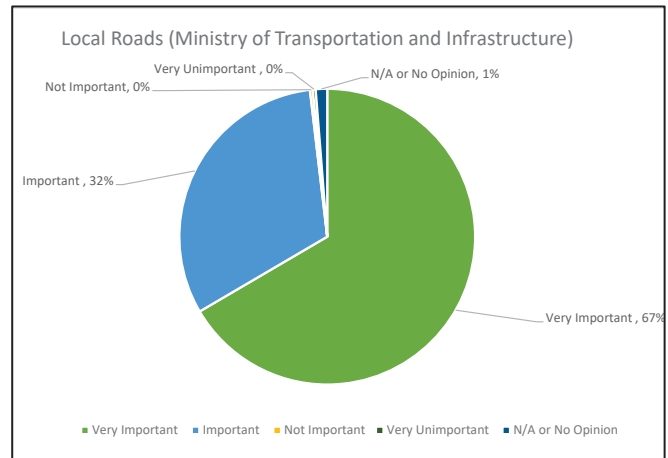
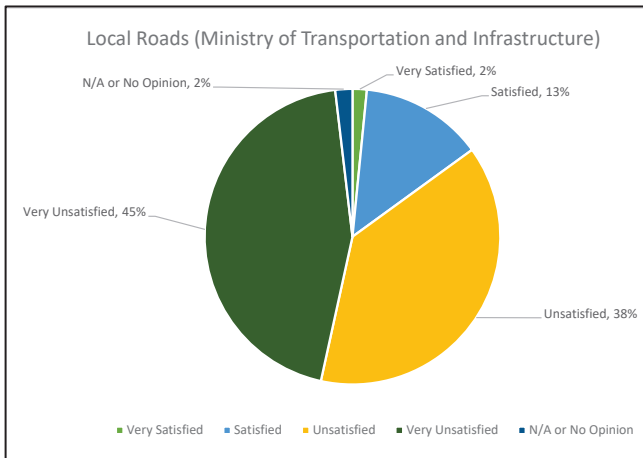
3.2.12 Septic System Approval (Island Health)



Comments:

- An important service, although most are on community sewer system
- Should be approved by CRD instead of Island Health

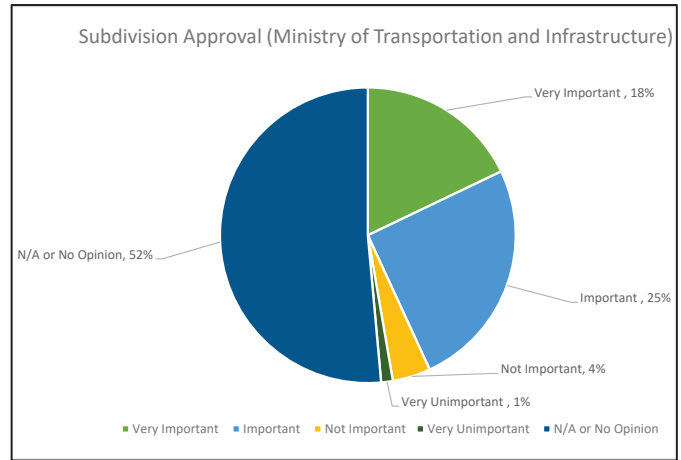
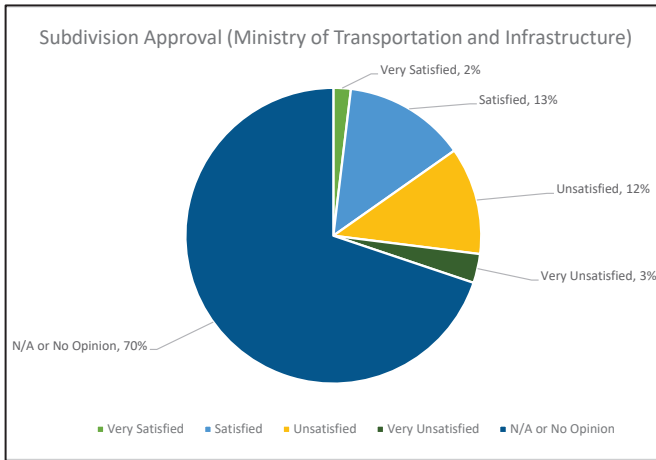
3.2.13 Local Roads (Ministry of Transportation and Infrastructure)



Comments:

- Numerous issues with road conditions and lack of line painting
- Road maintenance is hit and miss, i.e. numerous potholes in certain areas
- Safety concerns - blind corners, speed, additional signage required
- Lack of cyclist facilities
- Numerous comments about "the dip" (Canal Road dip slide)
- Largest number of comments from survey respondents

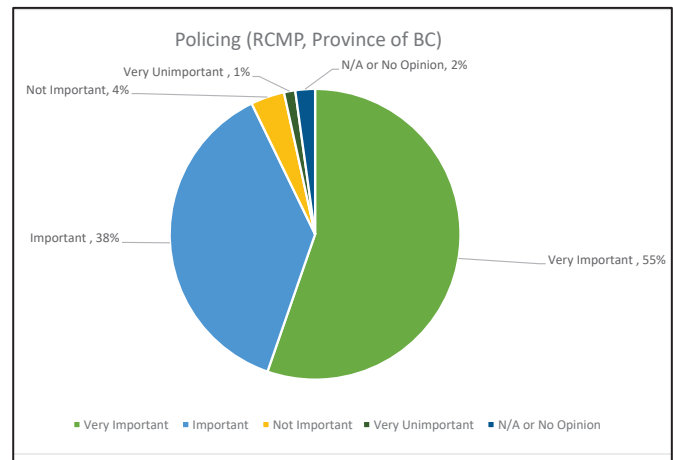
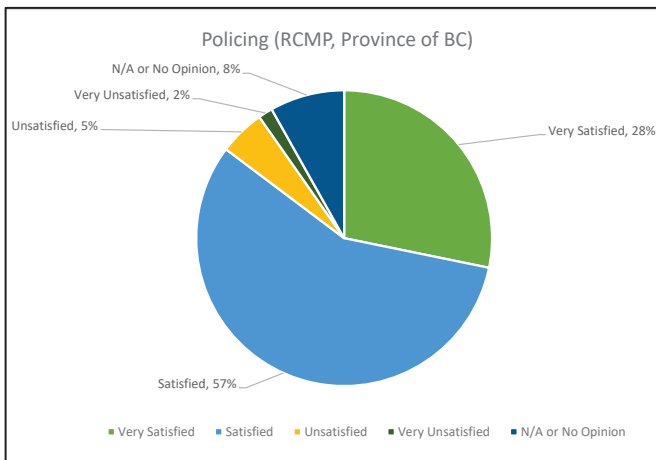
3.2.14 Subdivision Approval (Ministry of Transportation and Infrastructure)



Comments:

- Not too many experiences, given that MLE is largely subdivided out
- Some would like to potentially subdivide in the future
- Consider water supply for future subdivisions

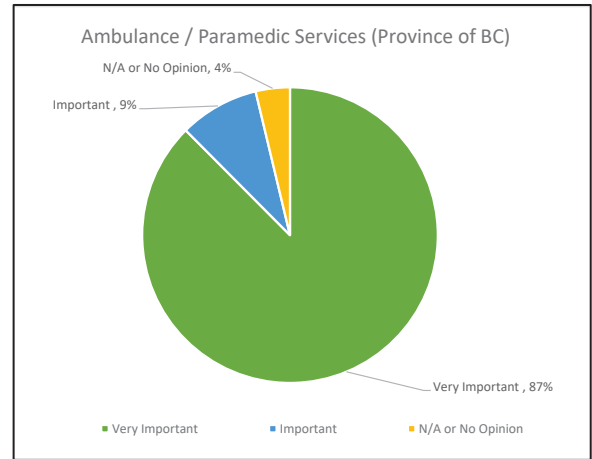
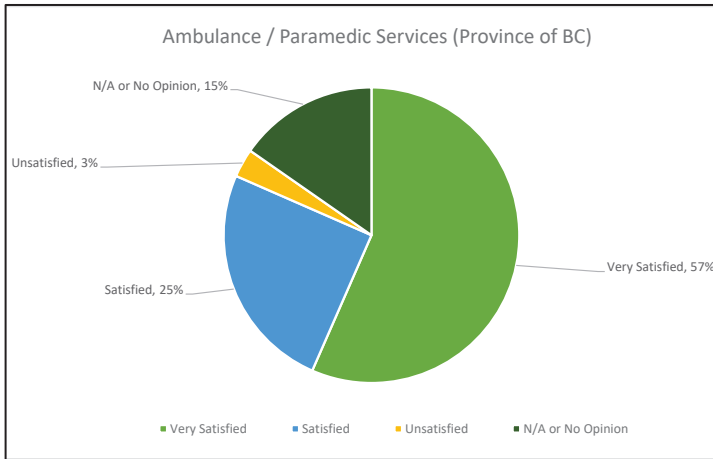
3.2.15 Policing (RCMP, Province of BC)



Comments:

- Generally good service, seen as draw for living on Pender Island (i.e. public safety)
- Potential for over-policing given the types of issues seen on the island

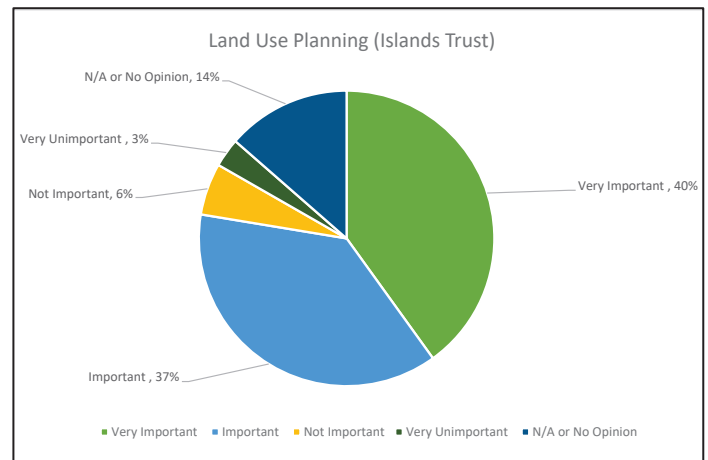
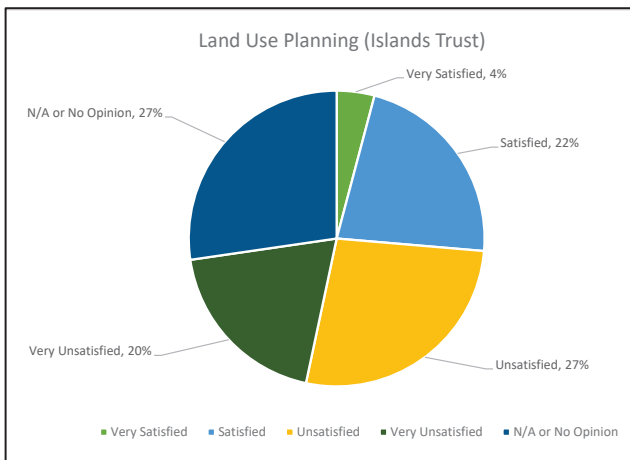
3.2.16 Ambulance / Paramedic Services (Province of BC)



Comments:

- Good service, appreciative of first responders
- Concerns about future staffing / recruiting issues

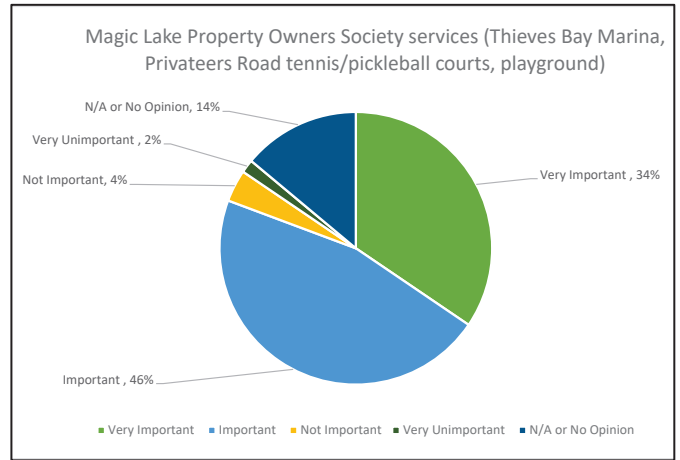
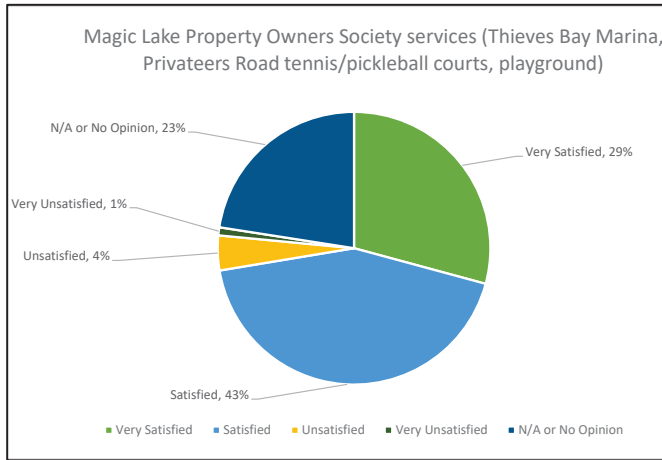
3.2.17 Land Use Planning (Islands Trust)



Comments:

- Land use planning is important, to address growth management concerns
- While some saw value in the mandate of the Islands Trust, many expressed challenges with the Islands Trust structure and service delivery model
- Expand housing density as appropriate, more commercial spaces
- Protect sensitive ecosystems

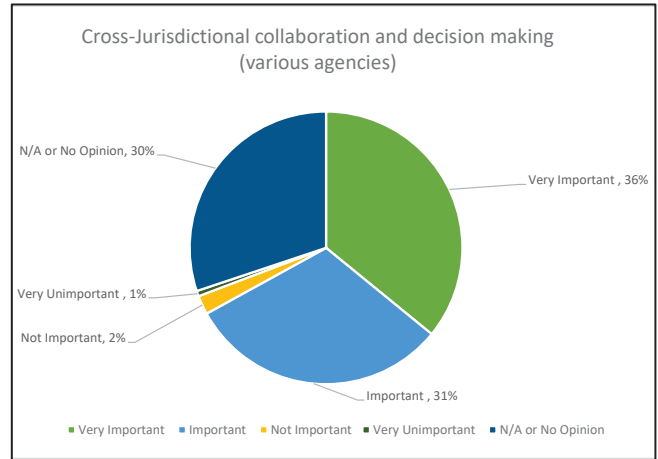
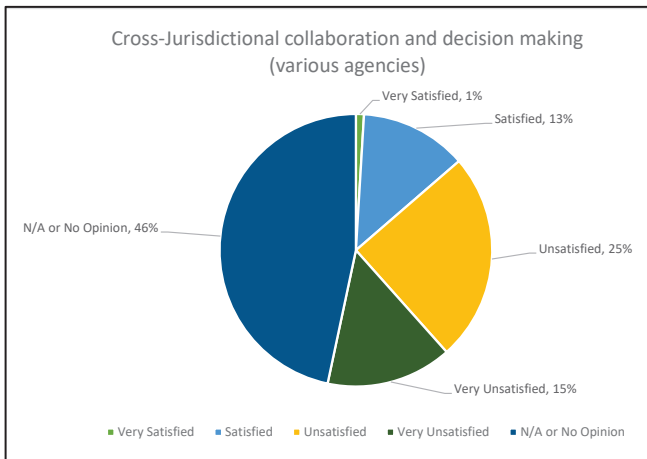
3.2.18 Magic Lake Property Owners Society services (MLPOS)



Comments:

- Good service delivery, appreciate the volunteers
- New facilities, e.g. separate pickleball courts
- Thieves Bay park/marina valued, but some areas could use maintenance
- MLPOS seen as an advocate for the neighbourhood

3.2.19 Cross-jurisdictional collaboration and decision making (various agencies)



Comments:

- Challenges of crossover jurisdictions i.e. overlap
- Too many layers / duplication
- Better and more efficient communications required, e.g. semi-annual meetings between parties
- A few were not aware / not understanding the question

3.3 Additional Survey Comments

In addition to the rated responses provided above, respondents were asked if there were any additional local services or issues not mentioned, with the following additional suggestions provided:

- Inter-island passenger only ferry service
- Alternative transportation, e.g. allow electric scooters on roads
- Community gardens
- Enhanced garbage/recycling collection
- Health care / doctor shortage
- Faster / lower cost internet

Finally, respondents were provided an opportunity to provide any additional comments, which are summarized below:

- Concentrate on making existing services more efficient, would like to see more for the taxes paid
- Keep it simple, we are rural
- Governance of Pender Island is complex and could be improved, streamlined or consolidated

3.4 Services Summary

Based on the survey responses, a “scatterplot” was created which mapped out the percentage of responses that were Very Satisfied and Satisfied against the percentage of responses that were Very Important and Important. The resulting graph is provided on the following page. It should be noted that while the level of satisfaction (x-axis) is shown between 0% and 100%, the level of importance (y-axis) begins at 80% and goes to 100%, as there was no service identified with a level of importance less than 85%. For the 19 services reviewed, they generally fall into 3 categories:

High Satisfaction / High Importance – eleven (11) of these services fall into this category, including the following (sorted by level of satisfaction):

• Ambulance / Paramedic Services	96% Satisfaction	100% Importance
• Libraries	96% Satisfaction	96% Importance
• Fire Protection	95% Satisfaction	100% Importance
• Policing	93% Satisfaction	95% Importance
• Magic Lake Property Owners Services	93% Satisfaction	94% Importance
• Septic System Approval	92% Satisfaction	97% Importance
• Water and Sewer	90% Satisfaction	99% Importance
• Community Parks and Trails	87% Satisfaction	99% Importance
• Pender Island Health Care Centre	79% Satisfaction	99% Importance
• Community Recreation Grants	79% Satisfaction	97% Importance
• Building Inspection	77% Satisfaction	94% Importance

Medium Satisfaction / Medium Importance – four (4) of the services fall into this category, including the following (sorted by level of satisfaction):

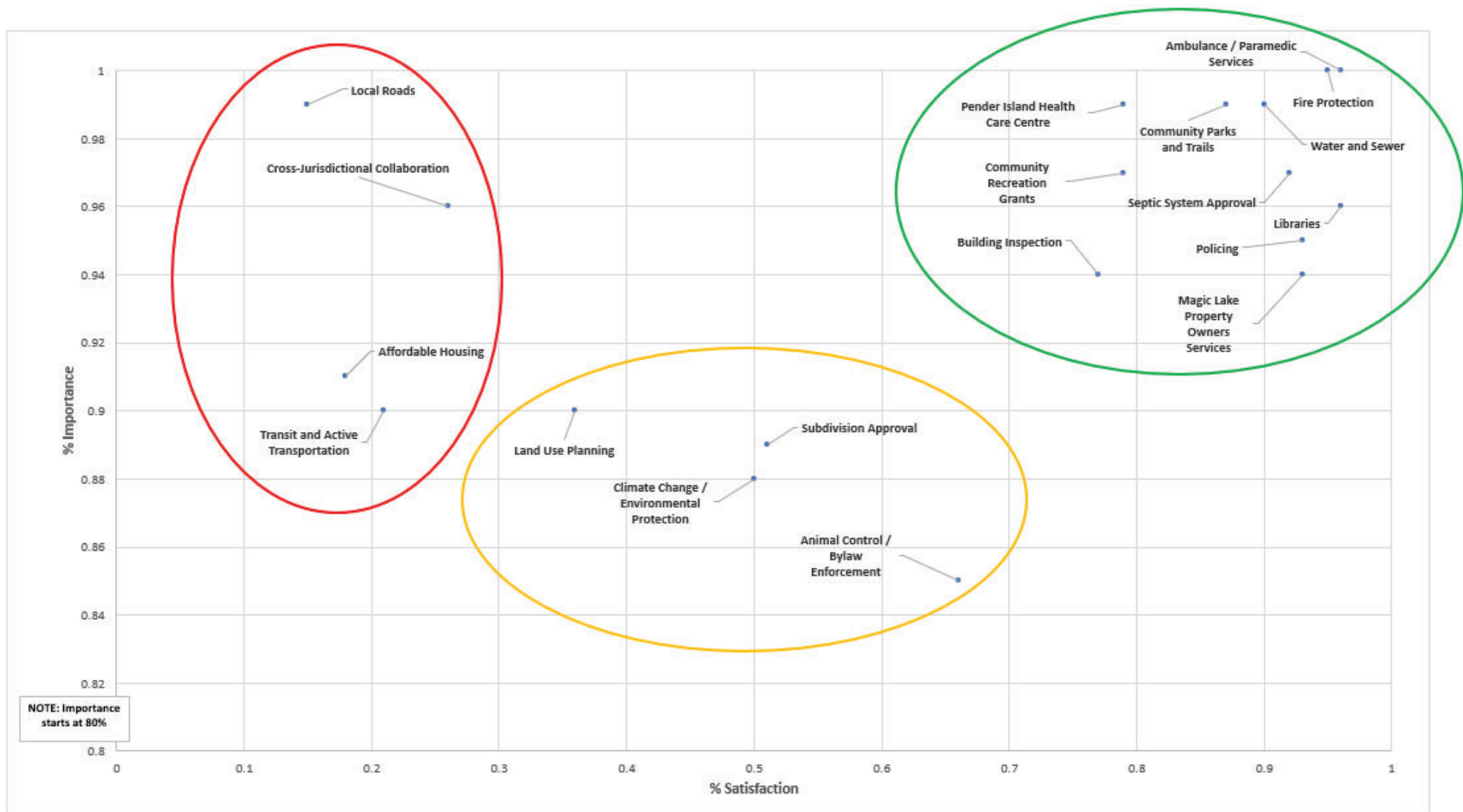
• Animal Control / Bylaw Enforcement	66% Satisfaction	85% Importance
• Subdivision Approval	51% Satisfaction	89% Importance
• Climate Change / Environmental Protection	50% Satisfaction	88% Importance
• Land Use Planning	36% Satisfaction	90% Importance

Low Satisfaction / High Importance – four (4) of the services fall into this category, including the following (sorted by level of satisfaction):

• Cross-Jurisdictional Collaboration	26% Satisfaction	96% Importance
• Transit and Active Transportation	21% Satisfaction	90% Importance
• Affordable Housing	18% Satisfaction	91% Importance
• Local Roads	15% Satisfaction	99% Importance

While the respondents were generally satisfied with the majority of services, whilst also attaching a high importance to them, four of the services stood out as having low satisfaction/high importance ratings, namely: cross-jurisdictional collaboration (given the many service providers); transit and active transportation (possibly due to the recent failed referendum); affordable housing (an issue faced in communities across Canada) and local roads (under the jurisdiction of MOTI). These topics were further explored and discussed with the community during the information sessions, described further in the next section.

Services Scatterplot - Satisfaction vs. Importance



**REPORT TO ENVIRONMENTAL SERVICES COMMITTEE
MEETING OF WEDNESDAY, APRIL 17, 2024**

SUBJECT Solid Waste Management Plan – 2023 Progress Report

ISSUE SUMMARY

To present the Capital Regional District’s (CRD) 2023 Solid Waste Management Plan (SWMP) Progress Report (Appendix A), which identifies progress towards implementing the CRD’s SWMP.

BACKGROUND

In BC, it is a requirement under the *Environmental Management Act* for all regional districts to develop their own solid waste management plans, which are high-level, long-term visions of how a regional district would like solid waste managed within its community, in accordance with the 5R hierarchy of reduce, reuse, recycle, resource recovery and residuals management.

The CRD’s first SWMP was approved by the Province in 1989, was updated in 1991 and again in 1995, and subsequently received eight amendments. A new SWMP for the region began development in 2012. This plan was endorsed by the CRD Board in May 2021, and was approved by the Ministry of Environment & Climate Change Strategy in July 2023.

The 2021 SWMP includes four goals and outlines three focus areas (Reduce/Reuse, Recycling and Recovery/Residuals Management) consisting of 15 strategies, as shown below. An update on the progress towards implementation of the strategies can be found in Appendix A of the attached progress report.

GOALS			
Have informed citizens who participate effectively in proper waste management practices.	Surpass the provincial per capita waste disposal target.	Extend the life of Hartland Landfill to 2100 and beyond.	Ensure that the CRD’s solid waste services are financially sustainable.

FOCUS AREAS		
Reduce and Reuse Strategies	Recycling Strategies	Recovery and Residuals Management Strategies
1. Continue and Enhance Education Programs 2. Encourage Waste Prevention 3. Support Reduction of Avoidable Food Waste 4. Support Reuse Activities in the Region 5. Support Local Governments in Working Towards Zero Waste and a Circular Economy 6. Continue and Enhance Policy Development	7. Increase Residential Diversion 8. Increase Multi-Family Diversion 9. Increase Industrial, Commercial and Institutional Diversion 10. Support Existing and New Extended Producer Responsibility Programs 11. Increase Organics Diversion and Processing Capacity 12. Increase Construction, Renovation and Demolition Material Diversion 13. Encourage Proper Public Space Waste Management Activities	14. Optimize Landfill Gas Management 15. Enhance Hartland Disposal Capacity

Performance indicators in the attached 2023 report have been analyzed and assessed by CRD staff. In the SWMP, the per capita waste disposal rate is used to help the CRD and residents of the region understand progress towards the plan’s waste reduction goals and targets. In 2023, the CRD calculated a disposal rate of 382 kg/capita, a decrease of 23 kg/capita from 2022. The 2023 per capita disposal rate excludes landfilling of Class A Biosolids.

In the spring of 2023, CRD staff worked with the Solid Waste Advisory Committee to develop additional indicators to enable tracking of progress towards meeting the SWMP goals. Through this process, additional data collection was initiated to allow for comparisons over time, and the following studies were added to the Environmental Resource Management workplan and 2024-2028 budget: the Market Research and Engagement Study (2024), the Waste Generator Study (2025) and the Solid Waste Composition Study (2026). The 2023 Progress report will be reviewed by the Solid Waste Advisory Committee to monitor and evaluate the effectiveness of the SWMP implementation.

In relation to policy changes, the CRD Board has approved bylaw changes at Hartland Landfill, including new material bans, adjusted the tipping fee structure and increased bylaw fines. The changes to the Hartland Landfill Tipping Fee and Regulation Bylaw No. 3881 and Ticket Information Authorization Bylaw No. 1857 will come into effect in two phases in 2024. These new policies are expected to support the CRD’s goal to reduce the per capita disposal rate and make progress towards the SWMP disposal rate target of 250 kg/capita.

Furthermore, the Province requires that the implementation of the SWMP be monitored by a plan monitoring committee, which is one of the main roles of the CRD’s Solid Waste Advisory Committee.

CONCLUSION

The CRD’s Solid Waste Management Plan (SWMP) includes four goals and 15 strategies, and staff began implementation of the SWMP in 2021. An update on the progress towards implementation of the SWMP can be found in the CRD’s 2023 SWMP Progress Report. It is expected that with the implementation of the new policies, the per capita disposal rate will further decrease, which will make progress towards the SWMP disposal rate target. The CRD’s 2023 SWMP Progress Report will be reviewed by the Solid Waste Advisory Committee for monitoring and evaluating purposes.

RECOMMENDATION

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

Submitted by:	Russ Smith, Senior Manager, Environmental Resource Management
Concurrence	Larisa Hutcheson, P.Eng., Acting General Manager, Parks & Environmental Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: Solid Waste Management Plan – 2023 Progress Report



2023 Solid Waste Management Plan Progress Report



Making a difference...together

TERRITORIAL ACKNOWLEDGEMENT

The CRD conducts its business within the traditional territories of many First Nations, including but not limited to BOKEĆEN (Pauquachin), MÁLEXEŁ (Malahat), P'a:chi:da?aht (Pacheedaht), Pune'laxutth' (Penelekut), Sc'ianew (Beecher Bay), Songhees, STÁUTW (Tsawout), T'Sou-ke, WJOLEŁP (Tsartlip), WSIKEM (Tseycum), and x*sepsəm (Esquimalt), all of whom have a long-standing relationship with the land and waters from time immemorial that continues to this day.



Terms and Abbreviations

3Rs - Reduce, Reuse, Recycle

5Rs - Reduce, Reuse, Recycle, Recovery and Residual Management

C&D - Construction and Demolition

CEC - Compost Education Centre

CRD - Capital Regional District

EPR - Extended Producer Responsibility

ENV - Ministry of Environment & Climate Change Strategy

GHG - Greenhouse Gas

ICI - Industrial, Commercial and Institutional Sector

MFD - Multi-family Dwelling

MSW - Municipal Solid Waste

PPP - Packaging and Paper Products

RNG - Renewable Natural Gas

SWAC - Solid Waste Advisory Committee

SWMP - Solid Waste Management Plan

Organizational Overview

The Capital Regional District (CRD) delivers regional, sub-regional and local services to 13 municipalities and three electoral areas on southern Vancouver Island and the Gulf Islands. Governed by a 24-member Board of Directors, the CRD works collaboratively with First Nations and all levels of government to enable sustainable growth, foster community well-being, and develop cost-effective infrastructure, while continuing to provide core services to residents throughout the region.

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Cover image: Rebound Victoria used funding from the Rethink Waste Community Grant to set-up used tennis ball collection totes at different recreation centres in the capital region. People can take the tennis balls for reuse and the leftover balls are used for energy recovery, instead of being landfilled.



Aerial view of the active face at Hartland Landfill.

Overview

The 2023 SWMP Progress Report highlights activities undertaken by the CRD in 2023 and satisfies the regular reporting requirements associated with the CRD's SWMP. The SWMP has a target of reducing waste in the region by more than one-third by 2031. Through zero waste and circular economy principles, the plan includes strategies for reducing all streams of solid waste to extend the life of Hartland Landfill to 2100 and beyond.

All costs associated with the CRD's solid waste service are funded through tipping and user fee revenues at Hartland Landfill, collection agreements with product producers, sale of landfill gas and sale of recyclables.

Regulations and Commitments

The CRD became responsible for solid waste disposal for the region in 1973 when, at the request of the CRD Board, the Province of BC established solid waste disposal as a regional function of the CRD. In 1975, the CRD acquired Hartland Landfill and subsequently assumed direct operation of the site in 1985.

The site currently operates under a Design, Operations and Closure Plan, in accordance with an Operational Certificate issued by the ENV, as well as the BC Landfill Criteria for Municipal Solid Waste. There is also a provincial authorization in place for asbestos management.

Any solid waste originating from outside of Canada is managed at Hartland Landfill, in accordance with the International Waste Directive under the authority of the Canada Border Service Agency and the Canadian Food Inspection Agency.

Solid Waste Management Planning

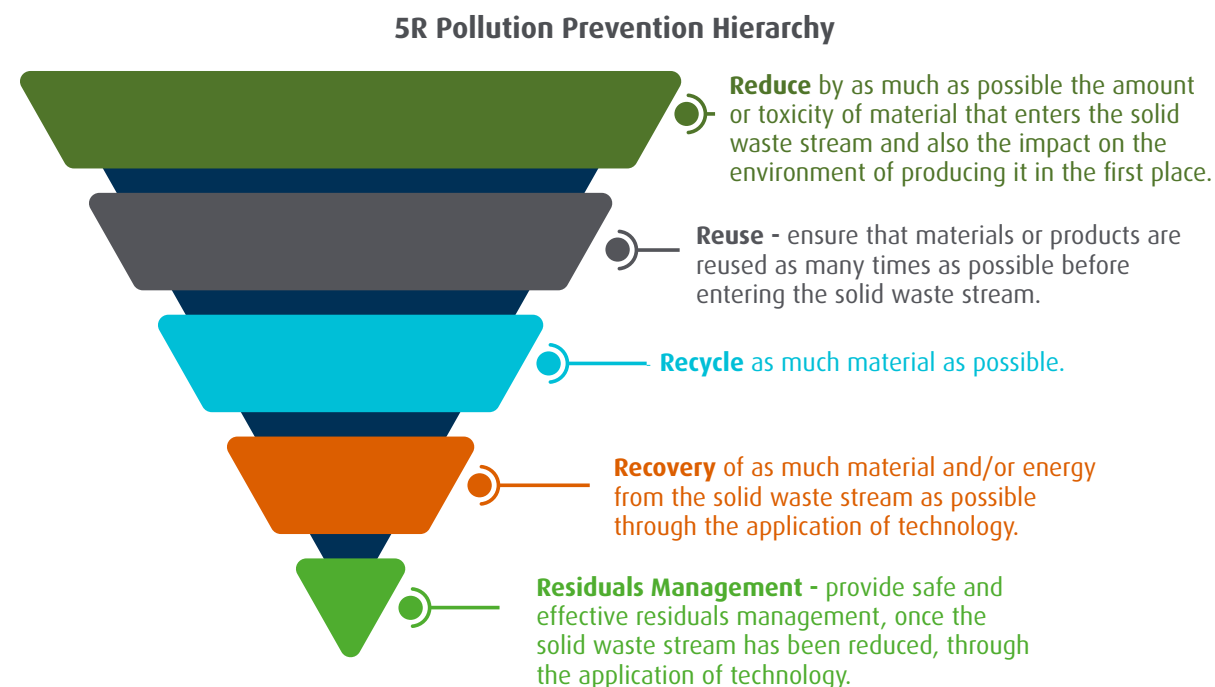
The *Environmental Management Act* requires all regional districts in BC to develop plans for the management of MSW and recyclable materials. Solid waste management planning is a proven way to reduce the amount of solid waste requiring disposal in a region, contributing to the protection of the environment.

Landfill Operating and Monitoring Requirements

Hartland Landfill is authorized through an Operational Certificate under the *Environmental Management Act*. The Operational Certificate specifies the relevant environmental legislation applicable to the site and sets out requirements for environmental monitoring and annual reporting. Under this regulatory framework, the CRD has established a comprehensive environmental monitoring program to ensure Hartland is not impacting the surrounding environment. More details can be found in the *Hartland Landfill Operating & Environmental Monitoring 2022-2023 Report*.

Solid Waste Management Plan

In BC, regional districts develop SWMPs under the provincial *Environmental Management Act* that are high-level, long-term visions of how the regional district would like to manage its solid waste, in accordance with the 5R Pollution Prevention Hierarchy.



The SWMP for the region was endorsed by the CRD Board in May 2021, and was approved by the ENV in July 2023. The final Plan includes strategies and actions for reducing and managing all streams of solid waste—including recyclables, compostable material and garbage—with an eye to extend the life of Hartland Landfill to 2100 and beyond.

Waste reduction, reuse and recycling can reduce GHG emissions both by lowering the demand for new materials and products (reducing upstream environmental impacts), and by minimizing downstream environmental impacts, such as transporting waste over long distances and disposing of it in landfills.

The SWMP's progress is monitored by the SWAC, an advisory committee established by the CRD's Environmental Services Committee to provide input on solid waste management matters and meet the requirements of the ENV's *Guide to Solid Waste Management Planning*. Members of the SWAC represent a diversity of background, interests and geographical location, with a balance between technical and non-technical members and industry and public members.

Goals

The Province's guidelines for solid waste management planning require SWMPs to have goals—the long-term aims to be achieved as an outcome of the plan. A goal may be achieved within the timeframe of this plan, but a goal may also be aspirational, something for the CRD to strive for beyond that timeframe. The CRD's SWMP goals are:

- To surpass the provincial per capita waste disposal target (350 kg/capita/year) and aspire to achieve a disposal rate of 125 kg/capita/year;
- To extend the life of Hartland Landfill to the year 2100 and beyond;
- To have informed citizens that participate effectively in proper waste management practices; and
- To ensure that the CRD's solid waste services are financially sustainable.

Focus Areas

The SWMP identifies three focus areas consisting of 15 strategies with 72 actions. Over the lifetime of the SWMP, the strategies and actions contained within form the basis of service plans and work plans that are approved by the Board annually as part of the financial planning process. Collaboration with First Nations Governments, municipalities, other solid waste services, CRD divisions and stakeholders will be integral to this process.

The 15 strategies with 72 actions and associated timelines are divided into the following focus areas:

- Reduce and Reuse
- Recycling
- Recovery and Residuals Management

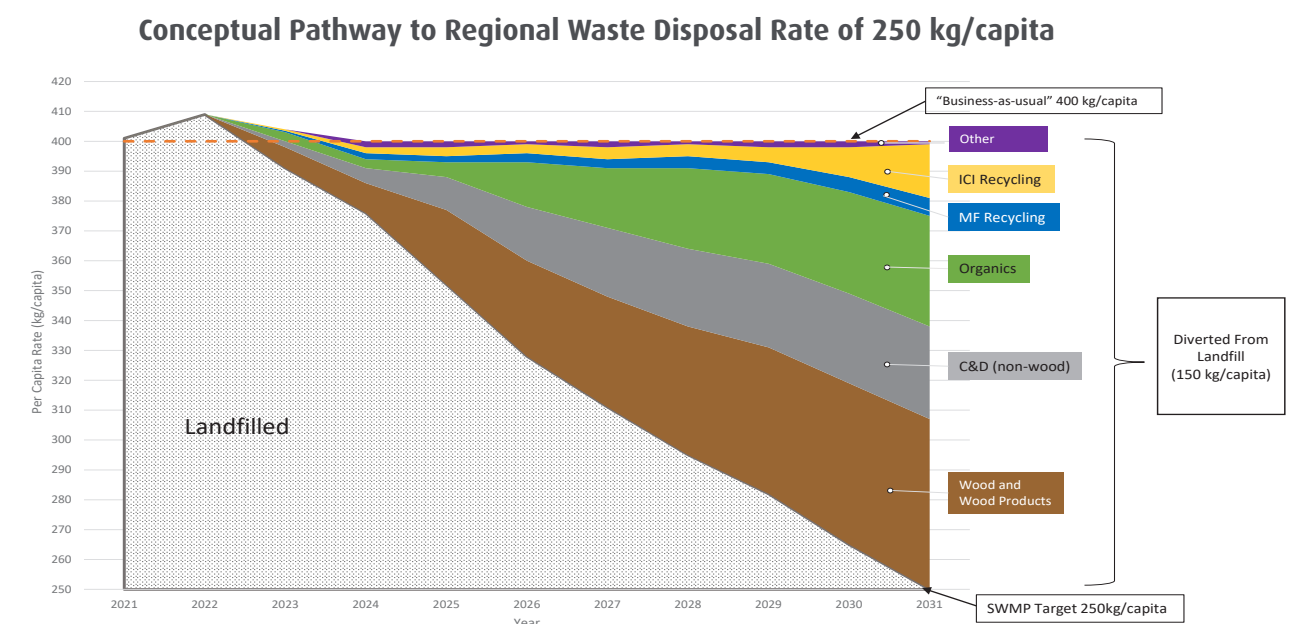
For more details on the SWMP's 15 strategies, consult *Appendix A: SWMP Report Card*.



Targets and Tracking

The targets established for this plan are focused on reducing the amount of waste landfilled on a per capita basis. By the end of the 10th year of this plan, the capital region's per capita disposal rate target is 250 kg or less, surpassing the Province's long-term target of 350 kg per capita.

Below is a chart plotting one conceptual pathway to reducing the regional per capita disposal rate from 2021 levels to 250 kg per capita. The actual path taken to achieve waste reduction targets will depend on the actions the community takes to reduce waste, and the work the CRD does to support diversion activity and redirect waste material back into the economy. The chart represents an aggressive timeline to divert materials from the landfill, in accordance with the strategies and actions in *Appendix A: SWMP Report Card*.



The metrics used to track the SWMP targets in 2023 are the regional per capita disposal rates, and the Solid Waste Stream Composition Study, which provides a breakdown of categories and sectors to focus on. In the spring of 2023, CRD staff worked with the SWAC to develop Progress Report Performance Indicators to enable tracking of progress towards meeting the SWMP goals and targets. Additional data collection was proposed to allow for comparisons over time, and the following studies were added to the Environmental Resource Management workplan and 2024-2028 budget: the Market Research and Engagement Study (2024), the Waste Generator Study (2025) and the Waste Composition Study (2026).

Per Capita Disposal

In 2012, the Province of BC began using per capita disposal rates as the standard solid waste metric. The provincial per capita disposal rate in 2021, the latest provincial numbers reported, was 506 kg per capita, while the capital region’s rate in 2021 was 400 kg per capita, the second lowest in the province. Regional disposal rates reported to the ENV include general refuse from the residential sector and ICI sources, including blended biosolids, as well as waste from construction, demolition and renovation activities. Disposal rates do not include controlled waste like asbestos, biomedical, or agricultural waste, heavy industry or contaminated soil.

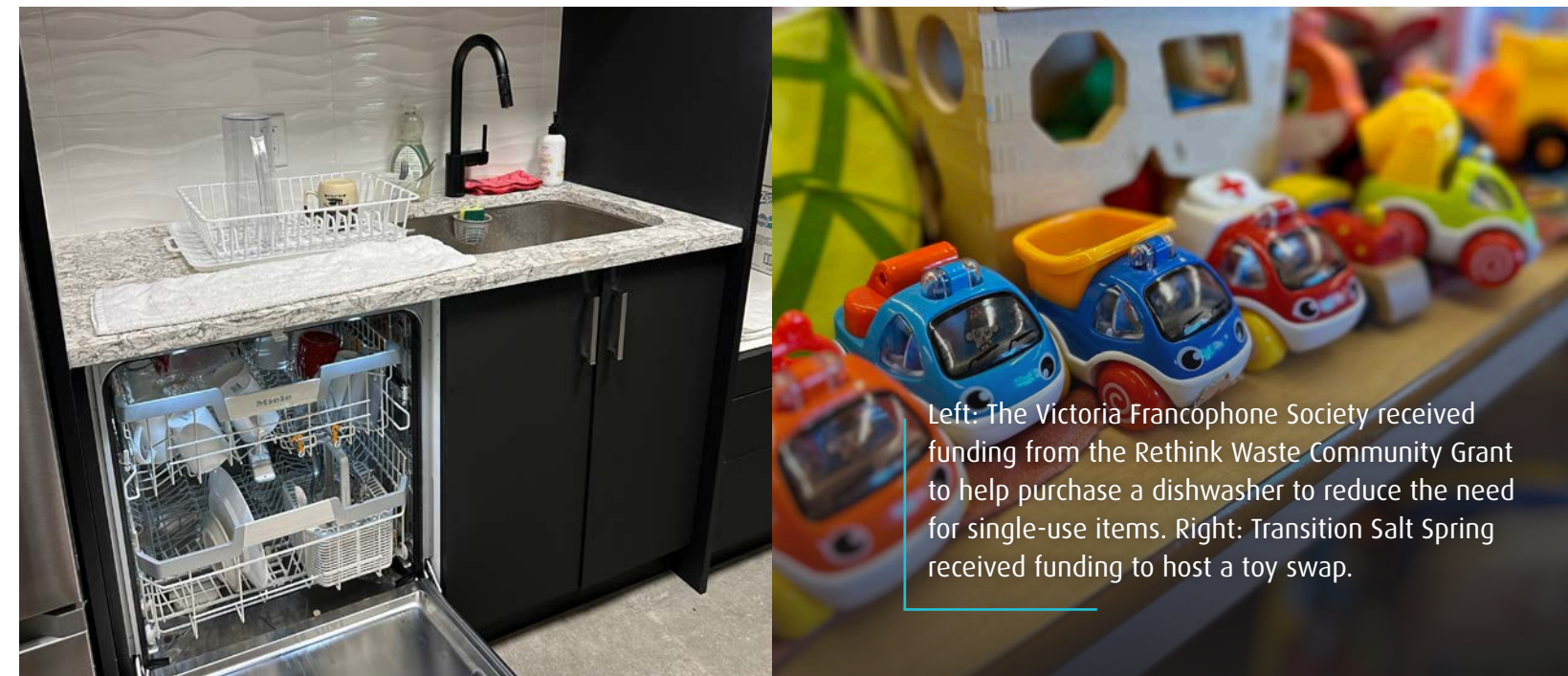
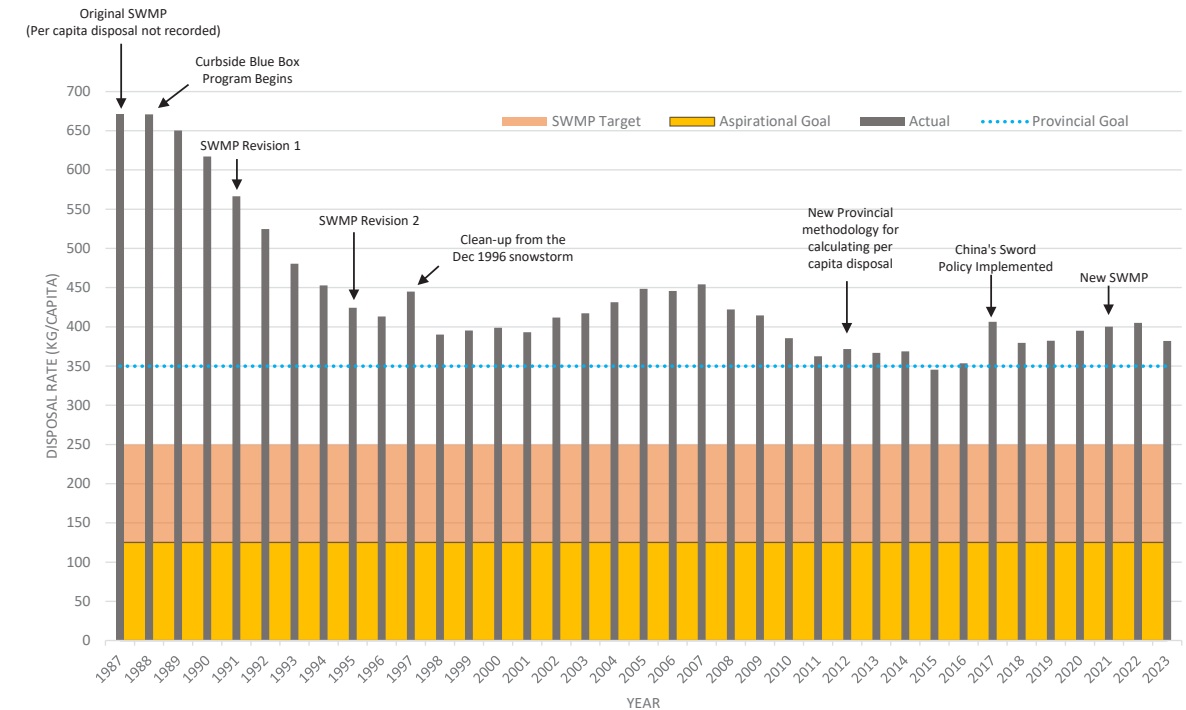
In the SWMP, the per capita waste disposal rate is used to help the CRD and residents of the region understand progress towards the plan’s waste reduction goals and targets. The per capita disposal rate reported below excludes blended biosolids, as this material stream is not included within the SWMP. See pg. 11 for more information.

General Refuse Disposal - Per Capita Disposal Rate for the Capital Region

Year	Population ²	Hartland Landfill ¹			Disposal Rate kg/person	Percentage Change from 2021
		Received	Beneficial Use ³	Landfilled ⁴		
2021	432,062	173,899	-1,013	172,886	400	N/A
2022	439,950	183,397	-5,107	178,290	405	+1.31%
2023	455,092	179,075	-5,100	173,975	382	-4.43%

¹ Excludes blended biosolids; see pg. 11 for more information
² BC Stats
³ Onsite beneficial use of material based on ENV guidelines
⁴ The figure for 2021 includes 6,730 tonnes landfilled at Tervita Highwest Landfill

CRD Historic Per Capita Disposal Rate



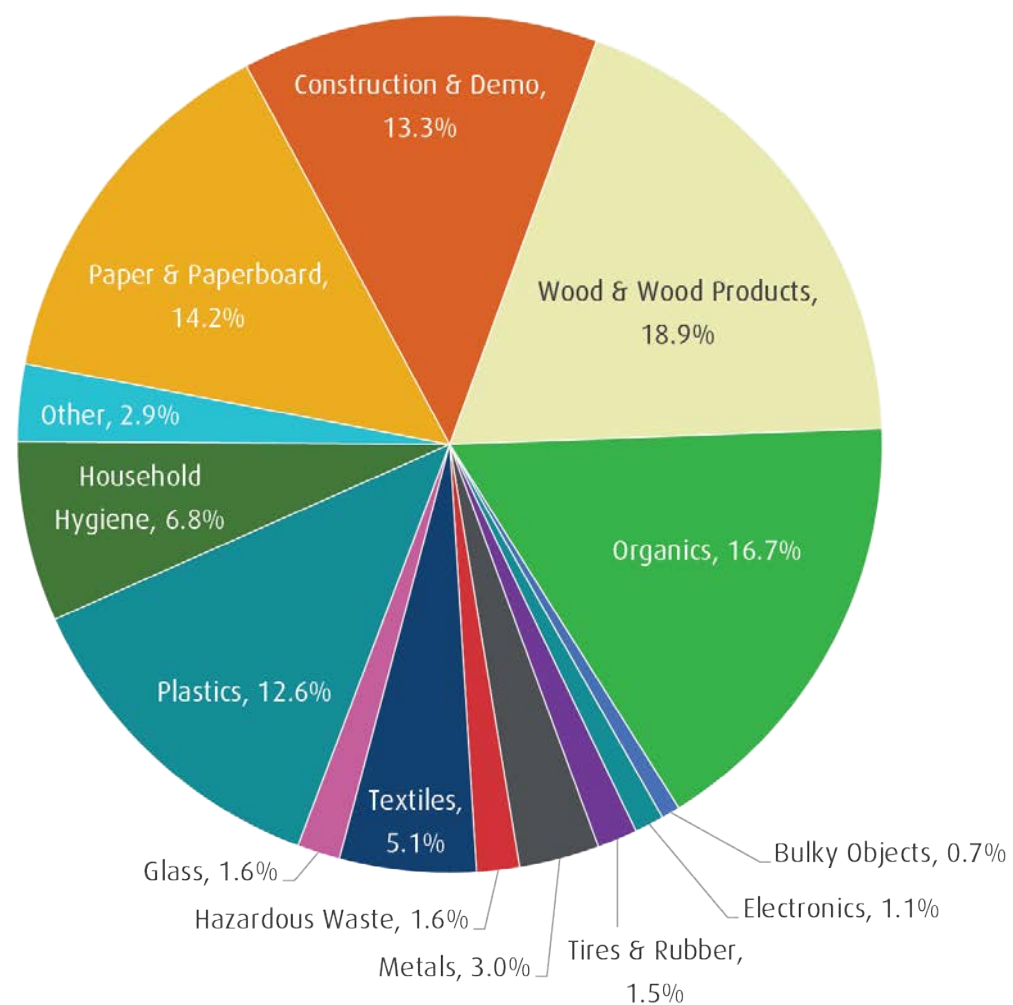
Left: The Victoria Francophone Society received funding from the Rethink Waste Community Grant to help purchase a dishwasher to reduce the need for single-use items. Right: Transition Salt Spring received funding to host a toy swap.

Solid Waste Stream Composition Study

Solid waste stream composition studies provide valuable benchmark data and analysis for evaluating the success of existing solid waste programs and SWMP initiatives.

Since 1990, the CRD has commissioned seven studies to assess the composition of waste being landfilled at Hartland. The most recent analysis took place in 2022; the next study will take place in 2026. In the past, studies have taken place approximately every five years; however, in consultation with the SWAC, the CRD has committed to more frequent studies.

2022 Solid Waste Stream Composition Study Results



Solid Waste Market Research and Engagement Study

The solid waste market research and engagement study will help determine if the CRD's waste reduction programs are effective, and identify and address any challenges, limitations, or gaps within each program area. This study will help the CRD to better understand the public's attitudes, knowledge of and behaviours towards the CRD's waste reduction programming and behaviour change initiatives within the capital region.

The first study will take place in 2024, and results will be included in the 2024 SWMP Progress Report. The study will be conducted once every three years during the life of the SWMP.

Waste Generator Study

The waste generator study will help the CRD gather data on where waste is generated, such as a household, business, industry or community. The purpose of such a study is to gain insights into the patterns of waste generation, understand the composition of the waste stream and identify opportunities for waste reduction, recycling or proper disposal.

Currently, the CRD's diversion data is limited to the recyclable and reusable items accepted at the Hartland Landfill and through administering PPP contracts on behalf of Recycle BC for the curbside blue box program and the Electoral Area depots. Along with identifying where garbage is generated and where it ends up, the waste generator study will help identify a complete picture of diversion activities happening across a variety of sectors.

The first study will take place in 2025, and results will be included in the 2025 SWMP Progress Report. The study will be conducted once every three years during the life of the SWMP.

Diversion Programs Funded or Administered by the CRD

CRD Program Diversion (tonnes)	2021	2022	2023
Hartland Diversion	17,525	16,642	18,924
Curbside Blue Box	18,613	17,293	17,438
Electoral Area Depot Funding	915	929	907
Total tonnes diverted	37,053	34,864	37,269



Challenges and Opportunities

As the management of unwanted materials is a shared responsibility, successful implementation of the SWMP will require involvement from the entire community, including residents, businesses, institutions, First Nations, municipalities and non-profit associations, as well as the local waste management industry. Each of the stakeholders involved in solid waste management has a unique role to play, but there are many competing priorities.

Solid Waste Roles and Responsibilities

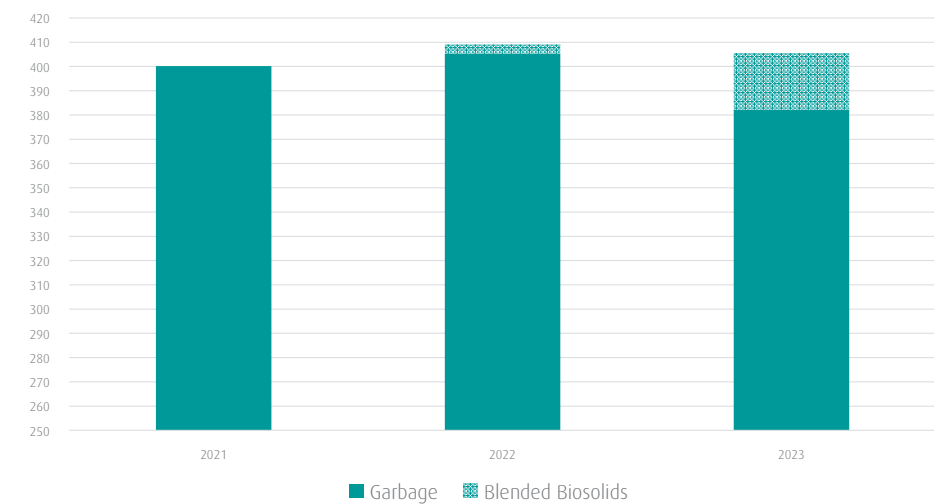


The main policy levers the CRD has control of, outside of solid waste, are limited to what is accepted at Hartland Landfill. In 2023, the CRD Board approved bylaw changes at Hartland Landfill, including new material bans, adjusted tipping fee structure and increased bylaw fines. The changes are intended to support diversion activity in the community; however, if the policies do not achieve the desired diversion, or if waste appears to be migrating out of the region, staff will return to the Board for consideration of flow control policies.

Blended Biosolids at Hartland Landfill

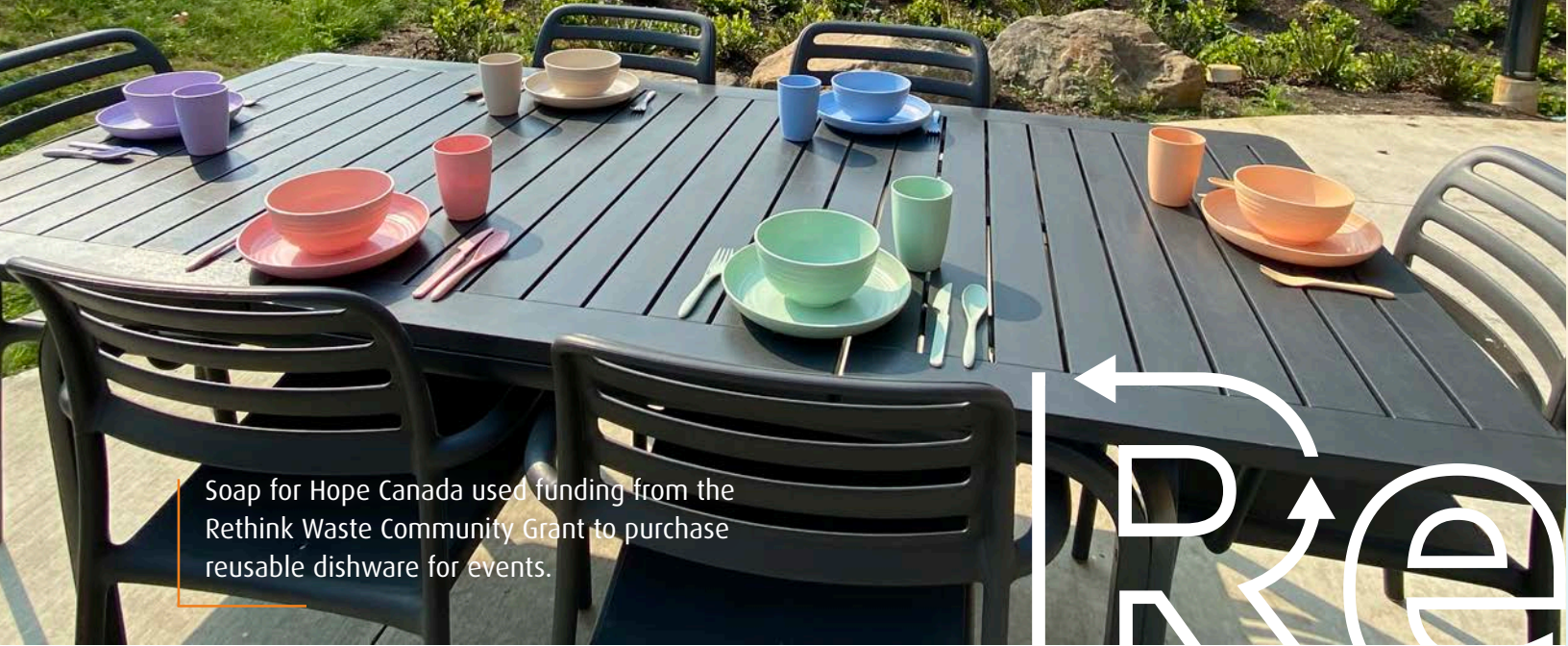
The CRD's short-term plan for Class A Biosolids beneficial use relies primarily on incineration at a cement production facility, and when the cement kiln is unable to receive biosolids, the contingency is to create biosolids growing medium (BGM) for use on engineered cover systems at Hartland Landfill. Due to operational challenges and use of BGM at the landfill being exceeded, Class A Biosolids, blended with sand to render them inert (blended biosolids), began to be landfilled as general refuse at Hartland Landfill in 2022.

General Refuse Landfilled (kg per capita)



In 2023, the CRD landfilled 10,591 tonnes of blended Class A Biosolids as general refuse at Hartland Landfill. Factoring this material into the 382 kg per capita disposal rate for 2023, it increases 6.28% to 406 kgs per capita. The ENV requires the CRD to report the 406 kg per capita disposal rate for the region, even though beneficial use strategies for biosolids are not included within the SWMP.

The CRD will submit a long-term plan outlining the beneficial uses for Class A Biosolids by June 2024, as required by the provincial government. Landfilling blended biosolids has been used as an emergency measure and is not being considered as a long-term management option.



Soap for Hope Canada used funding from the Rethink Waste Community Grant to purchase reusable dishware for events.

Progress Summary

The following sections are intended to provide a high-level, easy-to-understand overview of the CRD's progress related to implementing the SWMP and to summarize progress made in 2023 as it relates to the plan's goals and focus areas.

Goals

The four goals of the SWMP may be achieved within the timeframe of this plan, but a goal may also be aspirational, something for the CRD to strive for beyond the timeframe of this plan. Measures of success and progress status definitions for the goals were developed with the SWAC in 2023.

Focus Areas

The focus areas form the basis of service plans and work plans that are approved by the Board annually as part of the financial planning process. Collaboration with First Nations governments, municipalities, other solid waste services, CRD divisions and stakeholders will be integral to this process. The 15 strategies and 72 actions contained within the SWMP are divided into three focus areas:

- Reduce and Reuse
- Recycling
- Recovery and Residuals Management

For more details on the SWMP's 15 strategies, consult *Appendix A: SWMP Report Card*.



2023 Overall SWMP Progress

On track

Goal Areas

- Goal 1:** To surpass the provincial per capita waste disposal target (350kg/capita/year) and aspire to achieve a disposal rate of 125 kg/capita/year.
- Goal 2:** To extend the life of Hartland Landfill to the year 2100 and beyond.
- Goal 3:** To have informed citizens that participate effectively in proper waste management practices.
- Goal 4:** To ensure that the CRD's solid waste services are financially sustainable.

Focus Areas

- Reduce and Reuse**
- Recycling**
- Recovery and Residuals Management**

Focus Area Icon Legend











- On Track:** 75% or greater of yearly target progress
- Opportunity for Improvement:** 50%-75% of yearly target progress
- Attention Required:** less than 50% of yearly target progress
- Future Action**











Goal Area Icon Legend











- On Track**
- Opportunity for Improvement**
- Attention Required**











Developed in collaboration with the SWAC, each goal has a unique definition for "On Track", "Opportunity for Improvement" and "Attention Required." Review the following section for definitions.

 Goal Area Progress Summary

 Opportunity for Improvement	<p>Indicators and Inputs Summary:</p> <ul style="list-style-type: none"> Calculated a disposal rate of 382 kg/capita, an decrease of 4.43% or 18 kg/capita from when the plan began in 2021. 2022 Solid Waste Stream Composition study indicated 47% of the garbage sent to Hartland Landfill could have been diverted through reuse, recycling or energy recovery. In 2025, the CRD will complete a waste generator study to further analyze where and how waste is generated. 			
<p>Goal 1</p> <p>To surpass the provincial per capita waste disposal target (350kg/capita/year) and aspire to achieve a disposal rate of 125 kg/capita/year.</p>				
<p>Icon Definitions</p> <table border="0"> <tr> <td style="text-align: center;">  Community is trending towards a per capita disposal rate to be less than 350 kg/capita over the life of the plan. </td> <td style="text-align: center;">  Community is trending towards a per capita disposal rate of 350 kg/capita over the life of the plan </td> <td style="text-align: center;">  Community is trending towards a per capita disposal rate above 350 kg/capita over the life of the plan. </td> </tr> </table>		 Community is trending towards a per capita disposal rate to be less than 350 kg/capita over the life of the plan.	 Community is trending towards a per capita disposal rate of 350 kg/capita over the life of the plan	 Community is trending towards a per capita disposal rate above 350 kg/capita over the life of the plan.
 Community is trending towards a per capita disposal rate to be less than 350 kg/capita over the life of the plan.	 Community is trending towards a per capita disposal rate of 350 kg/capita over the life of the plan	 Community is trending towards a per capita disposal rate above 350 kg/capita over the life of the plan.		

 Opportunity for Improvement	<p>Indicators and Inputs Summary:</p> <ul style="list-style-type: none"> Achieved a compaction density rate of 0.98 tonnes of general refuse per cubic metre*, surpassing the landfill guideline target of 0.85 tonnes per cubic metre by 17.18%, indicating an efficient waste compaction process that utilized the available landfill space more effectively than initially planned. Landfilled 173,975 tonnes of general refuse at Hartland Landfill, an increase of 1,089 tonnes (0.63%) from when the plan began in 2021. Additionally, 10,591 tonnes of blended Class A Biosolids were landfilled at Hartland as general refuse as a Long-Term Biosolids Plan is developed in 2024. <p><small>* Compaction density data is from 2022</small></p>			
<p>Goal 2</p> <p>To extend the life of Hartland Landfill to the year 2100 and beyond.</p>				
<p>Icon Definitions</p> <table border="0"> <tr> <td style="text-align: center;">  Air space utilization is on track to extend the life of Hartland Landfill to the year 2100 and beyond. </td> <td style="text-align: center;">  Air space utilization is only trending to extend the life of Hartland Landfill to the year 2100. </td> <td style="text-align: center;">  Air space utilization will not extend the life of Hartland Landfill to the year 2100. </td> </tr> </table>		 Air space utilization is on track to extend the life of Hartland Landfill to the year 2100 and beyond.	 Air space utilization is only trending to extend the life of Hartland Landfill to the year 2100.	 Air space utilization will not extend the life of Hartland Landfill to the year 2100.
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 On Track	<p>Indicators and Inputs Summary:</p> <ul style="list-style-type: none"> Provided \$244,265.44 in funding for non-profit waste reduction organizations, organics diversion education and the Rethink Waste Grant, a 20.64% increase from when the plan began in 2021. Delivered 8,574 waste reduction workshops and tours (landfill tours, 3Rs, composting) to children and adults in the capital region, a 70.63% increase from when the plan began in 2021. In 2024, the CRD will complete a Solid Waste Awareness and Engagement Market Research Study to further evaluate the CRD's programming and behaviour change initiatives. 			
<p>Goal 3</p> <p>To have informed citizens that participate effectively in proper waste management practices.</p>				
<p>Icon Definitions</p> <table border="0"> <tr> <td style="text-align: center;">  Engagement and participation in proper waste management practices is higher than previous years. </td> <td style="text-align: center;">  Engagement and participation in proper waste management practices is equivalent to previous years. </td> <td style="text-align: center;">  Engagement and participation in proper waste management practices is less than previous years. </td> </tr> </table>		 Engagement and participation in proper waste management practices is higher than previous years.	 Engagement and participation in proper waste management practices is equivalent to previous years.	 Engagement and participation in proper waste management practices is less than previous years.
 Engagement and participation in proper waste management practices is higher than previous years.	 Engagement and participation in proper waste management practices is equivalent to previous years.	 Engagement and participation in proper waste management practices is less than previous years.		

 On Track	<p>Indicators and Inputs Summary:</p> <ul style="list-style-type: none"> Solid waste service continues to be a self-funded and achieves a surplus. 			
<p>Goal 4</p> <p>To ensure that the CRD's solid waste services are financially sustainable.</p>				
<p>Icon Definitions</p> <table border="0"> <tr> <td style="text-align: center;">  Solid waste service self-funding model is financially sustainable for the remainder of the plan. </td> <td style="text-align: center;">  Solid waste service self-funding model is trending in the wrong direction, adjustments may be necessary. </td> <td style="text-align: center;">  Solid waste service self-funding model is trending in the wrong direction and is currently not sustainable for the remainder of the plan. </td> </tr> </table>		 Solid waste service self-funding model is financially sustainable for the remainder of the plan.	 Solid waste service self-funding model is trending in the wrong direction , adjustments may be necessary.	 Solid waste service self-funding model is trending in the wrong direction and is currently not sustainable for the remainder of the plan.
 Solid waste service self-funding model is financially sustainable for the remainder of the plan.	 Solid waste service self-funding model is trending in the wrong direction , adjustments may be necessary.	 Solid waste service self-funding model is trending in the wrong direction and is currently not sustainable for the remainder of the plan.		



Reduce and Reuse

Governments, residents, non-profits and business all have an important role to play in reducing and diverting waste from the landfill. Reducing the amount of waste created, and finding ways to repurpose and reuse waste, eliminates the need to dispose of items later.



Overall Status
On Track

CRD Roles

- Municipal collaboration
- Provincial and Federal Government advocacy
- Funding and supporting non-profits
- Education and outreach

This focus area includes

6

SWMP strategies

Progress Summary

- The SWMP received approval from the ENV in July 2023.
- The CRD Board approved bylaw changes at Hartland Landfill, including new material bans, adjusted tipping fee structure and increased bylaw fines. These have the potential to divert up to 40,500 tonnes of waste a year, contributing to reducing the region’s waste by more than one-third.
- Developed the Waste Stream Collector Incentive program, which offers Hartland Landfill account customers a \$25/tonne rebate on general refuse if they provide their customers multi-stream collection services and voluntarily report on waste collection data.
- Between the Hartland Landfill Public Tours, Hartland Landfill Technical Tours, 3Rs K-12 program and outreach events, the CRD connected with 5,971 residents.
- The CRD provided funding to 20 community-based projects totalling \$57,175 under the Rethink Waste Community Grant. To highlight how individuals and organizations are using the grant to reduce waste, the CRD produced and promoted four videos on Rethink Waste Community Grant recipients.
- Continued to provide support (\$68,000) for 10 local non-profit reuse organizations to assist them in managing unusable donations and partnered with five non-profit reuse organizations for the redistribution of 37 tonnes of usable textiles, bicycles and large appliances collected at the Hartland Depot.



Salt Spring Island Printmaker Society



ReWood used funding from the Rethink Waste Community Grant to salvage wood from construction sites to build garden beds, compost bins and greenhouses for community gardens.



Recycling

By participating in recycling programs, residents and businesses take responsibility for the products they've purchased, and support a system where these materials can be used repeatedly.



Overall Status
On Track

CRD Roles

Hartland Depot

Landfill bans

Provincial and Federal
Government advocacy

Curbside recycling contract

Recycling in Electoral Areas

Education and outreach

This focus
area includes

7

SWMP strategies

Progress Summary

- Received Board approval to ban wood (clean, treated and salvageable), asphalt shingles and carpet and underlay from general refuse at Hartland Landfill in 2024. These materials will be accepted at Hartland for a reduced tipping fee and transferred offsite for reuse, recycling or energy recovery.
- Received Board approval to accept mixed C&D waste (garbage mixed with wood, asphalt shingles and/or carpet and underlay) for \$300/tonne to encourage source separation at the waste generator level.
- Piloted the MFD Waste Diversion Project by hiring two outreach assistants to conduct site visits and offer advice, signage and resources on best practices and setup for the waste collection area. In the end, 50 buildings totalling 2,499 units across eight municipalities participated and the project will continue and expand in 2024.
- Added single-use and packaging-like products to the CRD's Blue Box Program and depot programs. This initiative aligns with Recycling Regulation changes and subsequent expansion of Recycle BC's list of accepted items.
- Participated in Recycle BC's Five-Year Program Plan consultation and provided feedback to both Recycle BC and ENV in seven key areas, including the need to invest and work with industry to enhanced service levels in all areas, particularly for MFD residents.

An apartment building participating in the Multi-family Dwelling Waste Diversion Project.



Hartland Depot





Recovery and Residuals Management

Once material has been reduced and technology has been applied to recover as much energy as possible, residuals management provides a safe and effective way to manage materials that don't have a next and best use.



Overall Status
Opportunity for Improvement

CRD Roles

Landfill bans and enforcement

Hartland Landfill

Technology research

Landfill Gas Management

This focus area includes

2

SWMP strategies

Progress Summary

- Calculated a disposal rate of 382 kg/capita, a decrease of 6.02% or 23 kg/capita from 2022.
- Received Board approval to increase Hartland Landfill's general refuse tipping fee from \$110 to \$150/tonne.
- Initiated the procurement process to design, build, operate and maintain a Material Diversion Transfer Station at Hartland Landfill to process wood (clean, treated and salvageable), asphalt shingles and carpet and underlay before it's transferred offsite for reuse, recycling or energy recovery.
- Issued 715 tickets and 37 warnings primarily related to banned materials in garbage.
- Completed design of Cell 4 Liner and procured and awarded Cell 4 Liner Construction Contract and began construction activities.
- Conducted additional shredding trials, with specific material streams, to manage incoming volumes and further densify material.
- Removed 30,000 m³ of overburden and 197,000 m³ of in-situ rock to prepare the new landfilling cell to receive future garbage.
- Provided the Township of Esquimalt with \$50,000 to further explore an Integrated Resource Management approach for managing municipal solid waste, kitchen scraps and yard and garden waste using thermal technologies.
- Achieved a gas collection efficiency of 64% based on the ENV model, and a 74% gas collection efficiency based on the UBCi model in 2023.



Active Face



The Clean Wood Bin at Hartland Landfill's Public Drop-off Depot.

Looking Ahead

The CRD will continue to show a leadership role by supporting local, municipal, and federal waste diversion efforts, and continue to move waste up the 5R Pollution Prevention Hierarchy to its next and best use.

Some activities planned for 2024 include:

- **Implement and Monitor New Policies to Divert Waste from Hartland Landfill:** The CRD Board has approved bylaw changes at Hartland Landfill, including new material bans, adjusted tipping fee structure and increased bylaw fines. The changes to the Hartland Landfill Tipping Fee and Regulation Bylaw No. 3881 and Ticket Information Authorization Bylaw No. 1857 will come into effect in two phases in 2024.
- **Expanded Hours at Hartland Landfill:** Pilot and evaluate increasing Hartland public access hours, to better support waste reduction and diversion activity relating to the new SWMP and the significant solid waste policy changes that come into effect in 2024.
- **New Curbside Collection Contractor:** New collection contractor begins January 1, 2024 for the 2024-2029 Curbside Blue Box Program. The new contractor will be using 23 compressed natural gas vehicles and two electric vehicles.
- **Waste Stream Collector Incentive Program and Waste Flow Management:** Using research to explore how the capital region can feasibly implement waste flow management to increase the diversion of recyclable materials, as well as prevent disposal of out-of-region MSW at Hartland Landfill.
- **MFD/ICI Sector Strategy:** Expand the MFD Waste Diversion Project and begin developing Space and Access Guidelines, in collaboration with municipalities.
- **Solid Waste Market Research and Engagement Study:** The study will determine the effectiveness of the CRD's current waste reduction programming and behaviour change initiatives and will help inform existing programs and guide the development of future programming moving forward.
- **Hartland Landfill Operations:** Research and pilot new technologies to maximize the densification and compaction rate at the active face. Decrease use of raw materials (such as aggregate) for cover by increasing beneficial use of select waste material as per the ENV guidelines.



Compost Education Centre workshop

Appendix A: Solid Waste Management Plan Report Card

The SWMP Report Card is intended to provide a high-level, easy-to-understand overview of the CRD's progress related to implementing the SWMP and to summarize progress made in 2023.

Methodology

The SWMP identifies specific strategies and actions to guide the CRD's efforts over the lifespan of the Plan. Over the lifetime of the SWMP, the strategies and actions contained within will form the basis of service plans and work plans that are approved by the Board annually as part of the financial planning process. Collaboration with First Nations governments, municipalities, other solid waste services, CRD divisions and stakeholders will be integral to this process.

These include 15 strategies with 72 actions and associated timelines divided into the following three focus areas.



Hartland Public Drop-off Depot



2023 Overall SWMP Progress

On track

The 15 strategies with 72 actions contained within the SWMP are divided into three focus areas. Scores are based on the current status of each strategy with their focus area.

Focus Areas



Reduce and Reuse



Recycling



Recovery and Residuals Management

Focus Area Icon Legend



On Track: 75% or greater of yearly target progress



Opportunity for Improvement: 50%-75% of yearly target progress

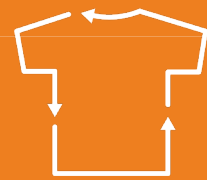


Attention Required: less than 50% of yearly target progress



Future Action

Status	Strategy	Update
Progress on Strategies		
	1 Continue and enhance education programs	<ul style="list-style-type: none"> Developed and circulated 6 issues of the CRD's Rethink Waste Newsletter to 379 residents and businesses Responded to 19,597 Infoline inquiries via phone and email and received 215,276 visits to myrecyclopedica.ca Delivered 103 3R programs to 3,567 students, and sent 3 Educator Newsletters to 556 teachers Delivered 8 public landfill tours to 231 residents, 11 community group tours to 263 residents and 15 technical landfill tours to 400 industry partners CEC delivered 136 composting workshops to 2,690 K-12 students and 26 composting workshops to 467 adults on behalf of the CRD Conducted 5 solid waste public education campaigns, including advertorials, movie theatre pre-roll, digital advertising, print advertising and bus advertising Hired a social media assistant, which led to increased social engagement for solid waste public education campaigns across all CRD social platforms (LinkedIn, Facebook, Instagram) CRD staff attended 16 community events with solid waste messaging, including Love Food Hate Waste, household hazardous waste and Rethink Waste/3Rs display; CEC staff attended 31 community events on behalf of the CRD to promote at home composting and organics diversion Received 8,588 new RecycleCRD app installs and received 6,620 Ready, Set, Sort! game plays by residents Added 12,725 residents to receive reminders and alerts via RecycleCRD app, email, voicemail and mobile calendar for the curbside recycling program Continued participation in Coast Waste Management Association communications/educators working group Continued sponsorship of Ecostar awards Refreshed and updated the solid waste webpages, including adding a dedicated education page crd.bc.ca/rethinkwaste to communicate to a broader audience (e.g., MFD, ICI) Updated PowerPoint template, educational campaigns, video, website and infosheet to include the Rethink Waste brand; further updates to solid waste collateral will take place in 2024 Received funding approval to conduct a Solid Waste Market Research and Engagement Study every 3 years beginning in 2024 to evaluate the effectiveness of the CRD's waste reduction programming and behaviour change initiatives
	2 Encourage waste prevention	<ul style="list-style-type: none"> Continued to provide funding under the Rethink Waste Community Grant and supported 20 projects (\$57,175) Produced and promoted 4 videos on Rethink Waste Community Grant recipients, to highlight how individuals and organizations are coming together to reduce waste Town of Sidney - Single Use Plastics Bylaw 2231 came onto effect January 1, 2023 City of Victoria - Single-Use Items Reduction Bylaw council readings completed in April, and it has since been awaiting approval by the Province before final adoption



Reduce and Reuse

Reducing the amount of waste created, and finding ways to repurpose and reuse waste, eliminates the need to dispose of items later.



Overall Focus Area Status
On track



Reduce and Reuse

Status	Strategy	Update
Progress on Strategies		
	3 Support reduction of avoidable food waste	<ul style="list-style-type: none"> Conducted a fall Love Food Hate Waste education campaign, which featured movie theatre ads, social media, local print and digital media ads Provided \$94,738 in funding to the CEC to deliver waste diversion and composting programs to adults and children in the region Updated and renewed the Organics Diversion and Compost Education Partnership for 2024-2025 with the CEC Participated in the City of Victoria's Circular Economy Speaker Series: Reducing Food Waste event
	4 Support reuse activities in the region	<ul style="list-style-type: none"> Continued to provide support (\$68,000) for 10 local non-profit reuse organizations to assist them in managing unusable donations Collected 37 tonnes of reusable goods at Hartland Depot for redistribution by local non-profit reuse organizations Supported 8 reuse projects through the CRD's Rethink Waste Community Grant
	5 Support local governments in working towards zero waste and a circular economy	<ul style="list-style-type: none"> Continued leading the Local Government Waste Reduction Working Group; 12 municipalities participated, 7 meetings held in 2023 Continued work with WSANEC Leadership Council/CRD Solid Waste Working Group Continued discussions with Pacheedaht First Nation on future, mutually beneficial long-term waste management for the broader Port Renfrew community CRD Board endorsed the Vancouver Island and Coastal Communities Committee's Terms of Reference and appointed the Environmental Services Committee Chair as the CRD's elected representative Conducted jurisdictional scan to review BC/other landfills 'pay as you throw' systems to learn more about disposal fee structures in surrounding areas, informing staff on best practices for increasing fees for waste disposal
	6 Continue and enhance policy development	<ul style="list-style-type: none"> Received approval from the ENV for the SWMP in July 2023 Received Board approval to amend Hartland Landfill Tipping Fee and Regulation Bylaw No. 3881 and Ticket Information Authorization Bylaw No. 1857 in 2024 to include new material bans, adjustments to the tipping fee structure and increased bylaw fines Effective January 2024, clean wood will be banned from general refuse; the general refuse tipping fee will increase from \$110 to \$150/tonne; segregated clean wood will be accepted at a tipping fee of \$80/tonne and will be transferred offsite for recycling or energy recovery; rates for various offences will increase (some up to \$500) Effective July 2024, treated wood, salvageable wood, carpet and underlay and asphalt shingles will be banned from being accepted at the landfill as general refuse but will be accepted as segregated materials at a reduced tipping fee Developed the Waste Stream Collector Incentive program to offer Hartland account customers a \$25/tonne rebate beginning in 2024 on general refuse for those who provide multi-stream collection services (source-separated food scraps, general refuse, and recyclables including glass) and voluntarily report waste collection data Created a communications plan to educate and inform the public about the 2022 Solid Waste Stream Composition Study and the 2024 policy and bylaw changes at Hartland Landfill Continued administration of the solid waste local service for the Port Renfrew community, including securing grant funding for site upgrades and efficiencies, as well as a business case study for the future operation of the service Participated in a Disaster Debris Management Planning workshop with the City of Victoria to understand best practices for disaster debris management planning and provided information on collaboration opportunities with the City of Victoria and other agencies Initiated the development of a Request for Expressions of Interest for Disaster Debris Management Planning in collaboration with the City of Victoria



Recycling

By participating in recycling programs, residents and businesses take responsibility for the products they've purchased and support a system where these materials can be used repeatedly.



Overall Action Status
On Track

Status	Strategy	Update
Progress on Strategies		
	7 Increase residential diversion	<ul style="list-style-type: none"> Partnered with Recycle BC for local collection of 19,162 tonnes of residential PPP through the Hartland Depot, the curbside single-family home recycling program and depot services for rural/island residents Received 4,637 tonnes of recyclable material and 69 tonnes of orphan household hazardous waste as the Hartland Depot Continued to support the Southern Gulf Islands Recycling Coalition as they deliver waste reduction and diversion services for their communities Participated in Recycle BC's Five-Year Program Plan consultation and provided feedback to both Recycle BC and ENV in 7 key areas, including the need to provide adequate per household funding that meets the actual costs of collection of PPP from single family homes, as well as concerns around maintaining support for existing depots, the need to establish new depots and potential to broaden PPP collectors' access to processing and marketing services The SWAC directed CRD staff to set aside funding to conduct a Waste Generator Study every 3 years, beginning in 2025, to understand how much waste is recycled, composted or put in the garbage at the waste generator level (single-family home, MFD, ICI)
	8 Increase multi-family diversion	<ul style="list-style-type: none"> Piloted the MFD Waste Diversion Project by hiring 2 term outreach assistants to conduct site visits to offer advice, signage and resources on best practices and setup for the waste collection area; 50 buildings totalling 2,499 units across 8 municipalities participated Developed signage and education materials for MFDs, including sorting guides, move-in and move-out guides and signage to promote proper waste disposal; resources available to download from website Presented on MFD Waste Diversion: Challenges & Solutions at the Coast Waste Management Associate Virtual Panel & Roundtable Discussion event Participated in Recycle BC's Five-Year Program Plan consultation and provided feedback to both Recycle BC and ENV in 7 key areas, including the need to invest and work with industry to enhanced service levels in all areas, particularly for MFD residents City of Victoria - In June 2023, Council directed staff to develop and report back on options for a MSW collection service model for MFD and explore design regulations or guidelines for solid waste storage facilities in MFD and commercial developments
	9 Increase diversion from industrial, commercial and institutional facilities	<ul style="list-style-type: none"> Performed a jurisdictional scan on Space, Access and Source Separation for MFD and ICI to help inform staff with policy options Initiated internal business case to hire a new staff position in 2024 that will focus on shifting disposal ban enforcement to generator, rather than hauler.
	10 Support existing and new extended producer responsibility programs	<ul style="list-style-type: none"> Continued to partner with 12 EPR stewards for local collection of 20,681 tonnes of provincially-regulated recyclables through the Hartland Depot, Gulf Islands and Port Renfrew Depot and the Curbside Blue Box Program Added single-use and packaging-like products to the CRD's Blue Box Program and depot programs to align with Recycling Regulation changes and subsequent expansion of Recycle BC's list of accepted items January 1, 2023 Conducted a pilot project with Major Appliance Recycling Roundtable (MARR) at the Hartland Depot that tested hard plastics from refrigerators for use in waste to energy Continued to engage in opportunities to refine the EPR system in BC by participating on the BC Product Stewardship Council, working with program stewards to support and enhance their services offered in the capital region and providing feedback on the five-year EPR program plan reviews



Recycling

Status	Strategy	Update
Progress on Strategies		
	11 Increase organics diversion and processing capacity	<ul style="list-style-type: none">• Provided consolidation, transfer and processing services for 11,249 tonnes of kitchen scraps collected by municipalities and private service providers• Provided transfer and processing services for 2,088 tonnes of yard and garden material received at Hartland Depot• Continued to plan and design for a new kitchen scraps transfer station• Continued to support restoration activities by offering reduced tipping fees for safe disposal of source-separated invasive species material• Evaluated and reported to Board on pathways to support mandatory separation of curbside collection and diversion of organics
	12 Increase construction, renovation and demolition material diversion	<ul style="list-style-type: none">• Hired a full-time permanent Waste Diversion Coordinator• Retained a technical advisor and issued a Request for Expressions of Interest to understand the processing and marketing capacity to determine landfill material bans• Conducted a jurisdictional scan to learn about other landfills' waste acceptance criteria and associated bylaw fines• Investigated other jurisdictions C&D strategies; started with District of North Vancouver C&D checklist and other resources provided• Received Board approval to ban wood (clean, treated and salvageable), asphalt shingles, and carpet and underlay from general refuse in 2024• Received Board approval to accept mixed C&D waste (garbage mixed with wood, asphalt shingles and/or carpet and underlay) for \$300/tonne beginning in 2024 to encourage source separation at the waste generator level• Hosted a webinar for private and public solid waste industry partners on the 2024 changes at Hartland Landfill and the Waste Stream Collector Incentive program• Hosted a Diversion and Deconstruction Workshop with the City of Victoria at Hartland Landfill to learn about best practices in deconstruction and waste diversion from local experts• Conducted characterization of shredded construction and demolition waste to determine potential alternative end uses• Diverted 1,402 tonnes of clean wood for off-site use to produce energy for pulp operations• WorkSafe BC announced new regulations around training and certification for workers involved in asbestos abatement beginning in 2024. Hartland staff affected will take the Foundational Awareness Course and the Surveying Safety Course in 2024.• The ENV has new regulations around the need for contingency plans in relation hazardous waste and stewardship programs. Hartland is working towards improving their plans for Stewards in 2024.• City of Victoria - Following the enactment of the Demolition and Deconstruction Bylaw, the city worked with the homebuilding and construction industry on an approach to salvage valuable wood from house demolitions that aligns with regional market capacity for material reuse
	13 Encourage proper public space waste management activities	<ul style="list-style-type: none">• Conducted an education campaign on illegal dumping/abandoned waste, highlighting how residents can dispose of unwanted items according to the 5R Pollution Prevention Hierarchy• Provided \$1,252 in funding for the Community Clean-up Program• Participated in Recycle BC's Five-Year Program Plan consultation and provided feedback to both Recycle BC and the ENV in 7-key areas, including the need to enhance streetscape programming in urban areas• Supported Pacheedaht First Nation as they completed removal of debris associated with illegal dumping activity in their community• Responded to 8 inquiries regarding illegal dumping activity in Electoral Areas



Recovery and Residuals Management

Once material has been reduced, and technology has been applied to recover as much energy as possible, residuals management provides safe and effective ways to manage materials that don't have a next and best use.



Overall Action Status

Opportunity for improvement

Status	Strategy	Update
Progress on Actions		
	14 Optimize landfill gas management	<ul style="list-style-type: none"> Achieved a gas collection efficiency of 64% (ENV model) 74% (UBCi model) Produced 7.9 megawatts of green power Broke ground on construction of new methane to RNG facility Continued to implement strategies to improve gas collection and mitigate fugitive emissions. Continued annual installation of landfill gas collection infrastructure Continued to partner with the University of Victoria on the fugitive emissions study
	15 Enhance Hartland disposal capacity	<ul style="list-style-type: none"> Calculated a disposal rate of 382 kg/capita, a decrease of 6.02% or 23 kg/capita from 2022 Received Board approval to increase Hartland Landfill's general refuse tipping fee from \$110 to \$150/tonne, ban clean wood from general refuse and increase bylaw fines beginning January 1, 2024 Received Board approval to ban treated wood, asphalt shingles, and carpet and underlay from general refuse beginning July 1, 2024 Used the results of the 2022 Solid Waste Stream Composition Study to help inform the 2024 policy changes at Hartland Landfill Initiated the procurement process to design, build, operate and maintain a Material Diversion Transfer Station at Hartland Landfill to process wood (clean, treated and salvageable), asphalt shingles and carpet and underlay before it's transferred offsite for reuse, recycling, or energy recovery Continued with onsite beneficial use opportunities, with 5,100 tonnes of select waste material streams processed and utilized onsite in place of virgin material, as per the ENV guidelines. Conducted additional shredding trials, with specific material streams in an effort to manage incoming volumes and further densify material Achieved a landfill utilization factor of 0.66 t of refuse/m³ of airspace Removed 30,000 m³ of overburden and 197,000 m³ of in-situ rock to prepare the new landfilling cell to receive future garbage Completed design of Cell 4 Liner, awarded Cell 4 Liner Construction Contract and began construction Produced and applied biosolids growing medium as a topsoil alternative, as outlined in the approved Biosolids Beneficial Use Contingency Plan Landfilled 10,591 tonnes of blended biosolids at Hartland as general refuse as Long Term Biosolids Planning solutions are developed in 2024 Received 21,124 tonnes of controlled waste and 2,957 tonnes of asbestos-containing material Issued 715 tickets and 37 warnings, primarily related to recyclable material being found commingled in the garbage Conducted feasibility work on the thermal pilot to study disposal alternatives for managing C&D material Initiated work on a jurisdictional scan of municipal solid waste processing technologies, including investigating incineration with energy recovery, gasification, and pyrolysis thermal processing systems Provided the Township of Esquimalt with \$50,000 to conduct biochar testing to explore an Integrated Resource Management approach to manage municipal solid waste, kitchen scraps and yard and garden waste using thermal technologies



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An aerial photograph of a community cleanup activity. Several people are gathered around a blue tarp on the ground, sorting through various pieces of waste. The waste is being placed into white buckets that are labeled with categories: 'CIGARETTE BUTTS', 'STYROFOAM', 'PLASTIC', 'SOFT-PLASTIC', and 'PAPER/CARD'. The scene is outdoors on a grassy area. The image has a blue tint and a semi-transparent white banner at the bottom.

2023 Solid Waste Management Plan Progress Report

Environmental Services Committee
April 17, 2024

Agenda

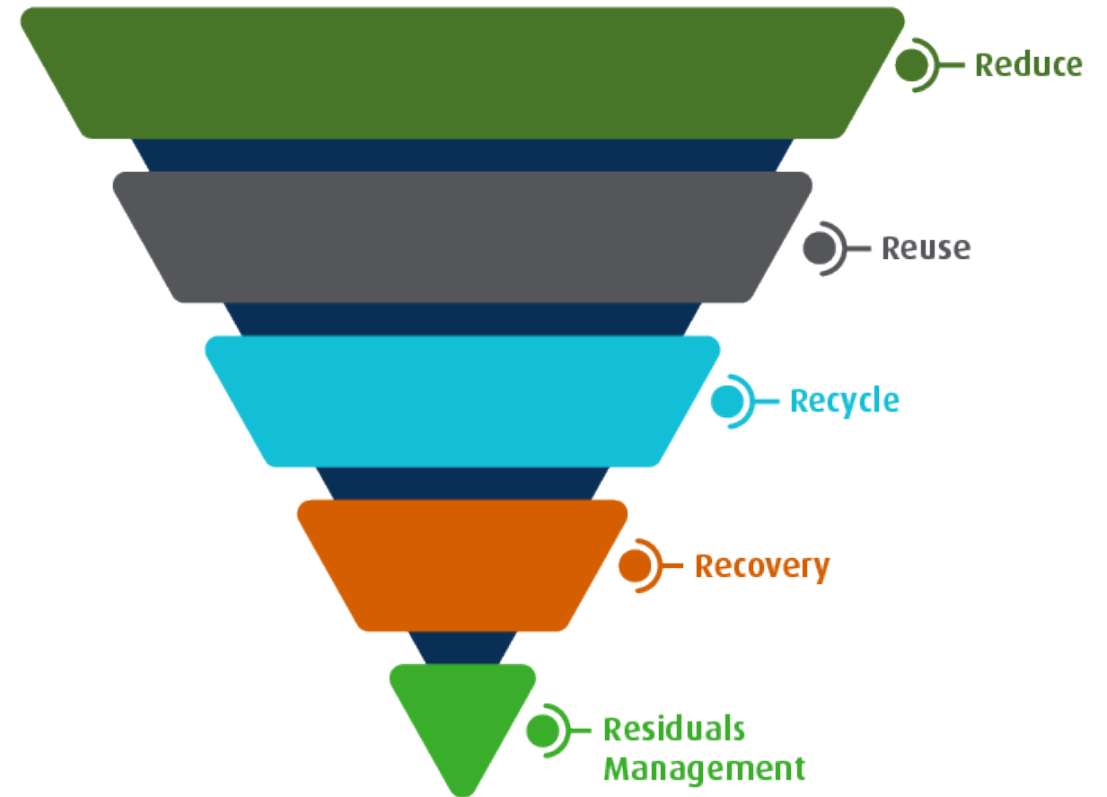
1. Solid Waste Management Plan
2. Progress Summary
3. Looking Ahead
4. Report Card



Solid Waste Management Plan



In BC, regional districts develop SWMPs under the provincial *Environmental Management Act* that are high-level, long-term visions of how the regional district would like to manage its solid waste, in accordance with the 5R Pollution Prevention Hierarchy.

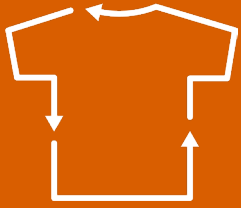


Solid Waste Management Plan



Goals			
To surpass the provincial per capita waste disposal target	To extend the life of Hartland Landfill to the year 2100 and beyond	To have informed citizens that participate effectively in proper waste management practices	To ensure that the CRD's solid waste services are financially sustainable

Focus Areas		
Reduce and Reuse <i>Strategies 1-6</i>	Recycling <i>Strategies 7-13</i>	Recovery and Residuals Management <i>Strategies 14-15</i>



Reduce and Reuse

Governments, residents, non-profits, and businesses all have an important role to play in reducing and diverting waste from the landfill. Reducing the amount of waste created, and finding ways to repurpose and reuse waste, eliminates the need to dispose of items later.



Overall Action Status
On Track



Progress Summary

- the SWMP received approval from ENV in July 2023
- the Rethink Waste Community Grant funded 20 projects (\$57,175)
- the CRD Board approved changes at Hartland Landfill that could divert up to 40,500 tonnes of waste a year



Recycling

By participating in recycling programs, residents and businesses take responsibility for the products they have purchased and support a system where these materials can be used repeatedly.



Overall Action Status
On Track



Progress Summary

- received Board approval for new general refuse material bans; these materials will be accepted at Hartland for a reduced tipping fee and transferred offsite for recycling or energy recovery
- piloted the MFD Waste Diversion Project
- added single-use and packaging like products to the CRD's Curbside Blue Box Program and depot programs



Recovery and Residuals Management

Once material has been reduced, and technology has been applied to recover as much energy as possible, residuals management provides a safe and effective way to manage materials that don't have a next and best use.



Overall Action Status
Opportunity for Improvement



Progress Summary

- calculated a 2023 disposal rate of 382 kg/capita*, a decrease of 6.02% or 23 kg/capita from 2022
- initiated the procurement for a Material Diversion Transfer Station at Hartland
- received Board approval to increase Hartland Landfill's general refuse tipping fee from \$110 to \$150/tonne

*This number excludes blended biosolids



Report Card



2023 Overall SWMP Progress On track

The SWMP identifies specific actions to guide the CRD's efforts over the lifespan of the plan. These include 15 strategies with 72 sub-actions and associated timelines divided into three focus areas.

Focus Areas:



Reduce and Reuse



Recycling



**Recovery and Residuals
Management**

Looking Ahead - 2024



- implement and monitor new policies to divert waste from Hartland Landfill
- pilot expanded hours at Hartland Landfill's public drop-off depot
- monitor Waste Stream Collector Incentive Program and investigate waste flow management
- monitor the new curbside collection contractor
- expand the MFD/ICI Sector Strategy and begin developing Space and Access Guidelines in collaboration with municipalities
- conduct the Solid Waste Market Research and Engagement Study
- research and pilot new technologies to maximize the densification and compaction rate at the active face



Thank you

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Capital Regional District



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**REPORT TO ENVIRONMENTAL SERVICES COMMITTEE
MEETING OF WEDNESDAY, APRIL 17, 2024**

SUBJECT **Amendment to Environmental Resource Management Capital Plan**

ISSUE SUMMARY

To seek an amendment to the Environmental Resource Management (ERM) 2024 capital budget.

BACKGROUND

Several developments over recent months have resulted in the need to amend the ERM capital budget. In 2023, the Harland Landfill completed its multi-year airspace excavation campaign to prepare for liner construction of Phase 2, Cells 4, 5 & 6 to handle the region's waste to 2050. Going forward, the annual aggregate capital budget will be used to process the blast rock into an appropriate aggregate for landfilling operations and site capital projects. Given the number of projects under construction in 2024 and a higher operational aggregate consumption as the final contours of Cell 3 are reached, the site requires an additional 20,000 m³ (\$480,000) of aggregate production in 2024. This additional quantity will ensure that operations can continue until July 2025, when the next landfill operations contractor will mobilize onsite to produce aggregate.

A capital project for the design and construction of a new Kitchen Scrap Transfer Station on the north side of the landfill has been under development for several years. Completion of this transfer station is required at the same time as Cell 4 completion (October 2024). Detailed design has been completed, resulting in an updated project estimate of \$1.5M versus the initial estimate of \$700K. The cost is higher than anticipated due to escalation in material/equipment costs, and the station requires additional scope (civil, electrical and mechanical) that was not included in the conceptual design during the 2023 budget process. Staff are planning to tender the project in April 2024 to receive competitive construction bids. To ensure the contract can be awarded and construction is complete prior to Cell 4 filling, additional funds are required to award a contract.

ALTERNATIVES

Alternative 1

The Environmental Services Committee recommends to the Capital Regional District Board:

1. That an advancement of \$500K from the 2025 Aggregate capital budget to the 2024 capital budget be approved; and
2. That the budget for the 2024 capital project Kitchen Scraps Transfer Station Relocation be increased by \$800K to ensure a contract can be awarded at the completion of the procurement process.

Alternative 2

That staff be requested to bring further information back to the committee.

IMPLICATIONS

Financial Implications

An amendment to the 2024 ERM capital budget is proposed for two currently active projects. The aggregate usage in late 2023 and early 2024 is higher than planned for several reasons, thereby

requiring additional production in 2024. To ensure an uninterrupted supply of aggregate is available, it is proposed to advance \$500K from the aggregate production budget in the approved 2025 capital plan to the aggregate production budget in the 2024 capital plan. For the 2024 capital project Hartland Kitchen Scraps Transfer Station Relocation, an \$800K increase in the budget is required, bringing the total project budget to \$1.5M. \$650K of the increase will be from the Capital Reserve Fund and \$150K from the Hartland Capital on-hand account.

CONCLUSION

Increased operational and project aggregate requirements at Hartland landfill require additional aggregate production of 20,000m³ to ensure there is sufficient aggregate until the next landfill operations contractor mobilizes onsite (July 2025). An advancement of \$500K from the 2025 aggregate budget to the 2024 budget is necessary. In addition, capital project Hartland Kitchen Scrap Transfer Station Relocation requires an increase from \$700K to \$1.5M to ensure a contract can be awarded upon completion of public tendering.

RECOMMENDATION

The Environmental Services Committee recommends to the Capital Regional District Board:

1. That an advancement of \$500K from the 2025 Aggregate capital budget to the 2024 capital budget be approved; and
2. That the budget for the 2024 capital project Kitchen Scraps Transfer Station Relocation be increased by \$800K to ensure a contract can be awarded at the completion of the procurement process.

Submitted by:	Stephen May, P.Eng., Senior Manager, Facilities Management & Engineering Services
Concurrence:	Larisa Hutcheson, P.Eng., Acting General Manager, Parks & Environmental Services
Concurrence:	Rianna Lachance, BCom, CPA, CA, Sr. Mgr., Financial Services/Deputy CFO
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer



Making a difference...together

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, MAY 01, 2024**

SUBJECT **Capital Regional District 2023 Audit Findings Report and Statement of Financial Information**

ISSUE SUMMARY

This report summarizes the Capital Regional District (CRD) 2023 Statement of Financial Information (SOFI), the 2023 Audit Findings Report and requests approval of the SOFI.

BACKGROUND

The *Local Government Act* and the *Community Charter* require local governments to prepare financial statements each calendar year in accordance with Generally Accepted Accounting Principles and Canadian Public Sector Accounting Board (PSAB) standards. In addition, the statements must be independently qualified by an auditor.

The financial statements, along with the annual filing of the Local Government Data Entry form, must be submitted to the Inspector of Municipalities and available for public viewing by May 15. The SOFI and the annual report must be completed and submitted to the Inspector of Municipalities by June 30.

With the annual audit complete, and in accordance with PSAB regulations, management has prepared the required five statements with explanatory notes:

1. Consolidated Statement of Financial Position
2. Consolidated Statement of Operations
3. Consolidated Statement of Change in Net Debt
4. Consolidated Statement of Remeasurement Gains and Losses
5. Consolidated Statement of Cash Flows

The SOFI (Appendix A) includes:

1. Schedule of Remuneration and Expenses – Employees
2. Schedule of Remuneration and Expenses – Directors and Alternate Directors
3. Schedule of Remuneration and Expenses – Committee and Commission Members
4. Statement of Severance Agreements
5. Schedule of Payments to Suppliers for Goods and Services
6. Schedule of Guarantee and Indemnity Agreements

The financial package also includes Appendix B through Appendix F, identified as follows:

- Unaudited statements that present long-term debt, reserves and financial statements for each service (Appendix B)
- Analysis of the Consolidated Statement of Change in Net Debt, Consolidated Statement of Remeasurement Gains and Losses and Consolidated Statement of Cash Flows (Appendix C)
- Canadian Municipal Governments Credit Rating Methodology (Appendix D)

- Financial indicator analysis on the 2023 CRD results (Appendix E)
- The 2023 Audit Findings Report from KPMG (Appendix F)
- KPMG Management Letter (Appendix G)

The Audit Findings Report summarizes responsibilities of the auditor, the scope of work and audit results. The report also confirms there were no significant changes in the audit approach from the Audit Planning Report presented to the Board on January 3, 2024. The audit findings confirm the financial statements present fairly, in all material respects, the financial position of CRD as at December 31, 2023.

ALTERNATIVES

Alternative 1

The Finance Committee recommends to the Capital Regional District Board:
That the Capital Regional District 2023 Statement of Financial Information be approved.

Alternative 2

That the Capital Regional District 2023 Statement of Financial Information be referred back to staff for additional information.

IMPLICATIONS

Financial Implications

Audit Findings Report

The auditor's opinion is included as part of the Independent Auditors' Report within the financial statements (Appendix A).

The Audit Findings Report (Appendix F) provides the results of their audit, and further discusses areas of focus identified in the Audit Planning Report presented to Board on January 3, 2024. Also included in the report is a summary of corrected misstatements (Appendix F, page 14).

New Accounting Standards

Asset Retirement Obligations

On January 1, 2023, the CRD adopted Public Sector Accounting Standard PS 3280 *Asset Retirement Obligations* (PS 3280). The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets (TCAs). The standard was adopted on a modified retroactive basis and prior year balances have been restated to meet new reporting requirements.

The removal of certain hazardous materials from structures, and the landfill closure and post-closure costs are two categories of Asset Retirement Obligations (AROs) the CRD is required to report. The landfill liability that had been previously reported is now replaced by an ARO as expected through the adoption of PS 3280.

As described on pages 7 and 8 of the Audit Findings Report (Appendix F), the auditor agreed with the approach and key assumptions used in estimating AROs.

Financial Statements

The Consolidated Statement of Financial Position and the Consolidated Statement of Operations form the basis of the audited financial statements (the Balance Sheet and Income Statement in private organizations).

The Capital Region Housing Corporation (CRHC) financials are consolidated in the CRD financial statements, as required by PSAB Standards.

HIGHLIGHTS

1. Consolidated Statement of Financial Position

The Statement of Financial Position highlights the following four key elements that describe the financial status of the organization:

1. Financial Assets and Liabilities (cash resources and obligations)
2. Net Debt Position (calculated as the difference between financial assets and liabilities)
3. Non-Financial assets that are held for service provision (such as TCAs) and
4. Accumulated surplus (referred to as equity in private organizations)

Financial Assets

Financial assets are non-physical assets whose value is derived from a contractual claim. The financial assets as of year-end consist of cash, investments, accounts receivable and debt recoverable from member municipalities. Total financial assets were \$627.0 million as of year-end, an increase of \$20.8 million or 3% from prior year. Table 1 summarizes financial assets as of December 31, 2023 with comparative changes year over year:

Table 1 – Change in Financial Assets Year over Year (\$ millions)

Description	2023	2022 (Restated)	\$ Change	% Change
Cash and Cash Equivalents	43.6	56.6	(13.0)	(23%)
Investments	369.4	344.4	25.0	7%
Accounts Receivable	36.3	24.7	11.6	47%
Member and Third-Party Debt	174.7	176.4	(1.7)	(1%)
Municipal Finance Authority (MFA) Debt Reserve Fund	3.0	4.1	(1.1)	(27%)
Total Assets	\$627.0	\$606.2	\$20.8	3%

The \$(13.0) million decrease in cash and cash equivalents were a result of more funds held in investments that offer higher interest rates than cash deposits. Further details on changes in cash are described in Other Financial Statement Analysis in the Consolidated Statement of Cash Flows (Appendix C).

The \$25.0 million increase in investments is due to guaranteed investment certificates (GICs) offering higher returns than cash deposits resulting in a greater portion of working capital being allocated to GICs than cash.

The \$11.6 increase in accounts receivable is due to the following increases:

- \$5.7 million in accrued interest due to higher investment returns
- \$3.1 million in holdback and progress draw receivables relating to ongoing housing redevelopment projects
- \$1.0 million in developer cost charge receivables
- \$0.9 million in federal grants receivable for the Rocky Point upgrade project
- \$0.9 million in various services across the organization

The \$(1.7) million decrease in member and third-party debt is due to the net debt position of municipalities decreasing slightly in the period.

The \$(1.1) million decrease in MFA debt reserve fund is due to several large debt issuances paid off in the year.

Liabilities

Liabilities are obligations or debt that will be settled through financial assets. These obligations represent the costs for goods and services consumed and owed by the CRD. Liabilities are used to finance operations and capital construction or acquisitions. As of December 31, 2023, liabilities totaled \$721.5 million, an increase of \$27.5 million or 4% from prior year. Table 2 provides balances and year over year changes.

Table 2 – Change in Liabilities Year over Year (\$ millions)

Description	2023	2022 (Restated)	\$ Change	% Change
Accounts Payable and Accrued Liabilities	39.9	37.4	2.5	7%
Deferred Revenue	33.2	48.1	(14.9)	(-31%)
Short-Term Debt	44.4	23.0	21.4	93%
Long-Term Debt	575.5	559.0	16.5	3%
AROs	27.3	25.1	2.2	9%
Other Liabilities	1.2	1.4	(0.2)	(-14%)
Total Liabilities	\$721.5	\$694.0	\$27.5	4%

The \$2.5 million increase in accounts payable and accrued liabilities is due to an increase in construction holdback and progress draw payables for housing redevelopment projects.

The \$(14.9) million decrease in deferred revenue is due to increased revenue recognized for housing grants received in previous periods and spent in 2023.

The \$21.4 million increase in short-term debt is due to increased temporary financing during construction of capital projects and increased short-term financing for the construction of housing redevelopment projects.

The \$16.5 million increase in long-term debt is due to the net increase in mortgages payable as two new mortgages were placed for CRHC during the year.

The \$2.2 million increase in AROs is the result of the annual update to key assumptions in the estimate. The estimated liability is updated annually to use assumptions that are current as of the financial reporting date and further details on these changes are disclosed in Note 8 of the 2023 Statement of Financial Information (Appendix A).

Non-Financial Assets

Non-financial assets are resources held for service delivery over one or more future periods such as TCAs, inventories of supplies and prepaid portions of land leases. Table 3 lists balances of non-financial assets and changes from the previous year.

Table 3 – Change in Non-Financial Assets Year over Year (\$ millions)

Description	2023	2022 (Restated)	\$ Change	% Change
TCA	2,076.6	1,991.6	85.0	4%
Other Non-Financial Assets	5.8	3.5	2.3	66%
Total Non-Financial Assets	\$2,082.4	\$1,995.1	\$87.3	4%

The \$85.0 million increase in TCA is driven by significant investments in infrastructure with \$55.6 million in additions to buildings, \$22.2 million in additions to engineering structures and land acquisitions valued at \$12.7 million. The increased asset base resulted in a corresponding increase to amortization expense reducing TCA book value by an additional \$2.7 million compared to the prior year.

The \$2.3 million increase in other non-financial assets is due to increased prepaid expenses such as software licenses and insurance costs.

Accumulated Surplus

The accumulated surplus or net book value of equity for the CRD is \$2.0 billion. The organization has assets (financial and non-financial) of greater value than what it owes (liabilities). Table 7 in Appendix C provides additional analysis on the breakdown of accumulated surplus.

2. Consolidated Statement of Operations

The Statement of Operations identifies results of financial activities for the fiscal year by presenting revenues less expenses on an accrual basis. Under accrual accounting and the matching principle, the CRD records economic events regardless of when cash is received or used, with the objective of matching period revenues with incurred costs.

As required by PSAB reporting standards, the budget authorized by a bylaw is included on the Statement of Operations and has been adjusted to exclude reserve transfers and principal repayment to better align budget to actual revenue and expense. Note 15 to the financial statements provides more information on budget adjustments (Appendix A).

Further differences to the budget exist where accounting standards require recognition of transactions at different periods than legislative requirements. A budget is established to determine revenue requirements and set expenditure authority. There are differences due to labour allocations, inter-service recoveries, grant revenue, deferred revenue, donations and amortization expense between budget and reporting requirements.

Revenue

2023 Revenue was \$379.6 million, an increase of \$52.4 million or 16%. Revenue totals by type and changes from the previous year are summarized in Table 4.

Table 4 – Change in Revenue Year over Year (\$ millions)

Description	2023	2022 (Restated)	\$ Change	% Change
Government Transfers	211.3	174.2	37.1	21%
Sale of Services	97.8	92.1	5.7	6%
Affordable Housing – Rental Income	24.6	22.5	2.1	9%
Other Revenue	22.0	17.1	4.9	29%
Investment Earnings	14.8	8.8	6.0	68%
Actuarial Adjustment of Long-Term Debt	4.1	5.8	(1.7)	(29%)
Grants in Lieu of Taxes	3.7	4.0	(0.3)	(8%)
Developer Contributions	1.3	2.7	(1.4)	(52%)
Total Revenue	\$379.6	\$327.2	52.4	16%

The primary drivers for changes in revenue are as follows:

- \$37.1 increase in government transfers due to an increase of \$26.1 in the recognition of grant revenue from the disbursement of one-time grant payments in support of housing projects, and the receipt of \$11.6 million for the Growing Communities Fund
- \$5.7 million increase in sale of services due to increases in water sales of \$4.2 million and recreation center revenue of \$1.2 million
- \$2.1 million increase in affordable housing – rental income as tenant rent increased by \$1.6 million for two new buildings and a \$0.3 million increase in the associated subsidies
- \$4.9 million increase in other revenue as the District received land donations valued at \$1.6 million and \$3.3 million for the sale of a gravel pit
- \$6.0 million increase in interest earnings due to higher GIC interest rates and an increase in investment balances

- \$(1.7) million decrease in actuarial adjustment of long-term debt due to the repayment of large debt issues that accumulated a large actuarial balance - repayment of these issues resulted in a lower actuarial balance and less interest earned
- \$(1.4) million decrease in developer contributions as four significant development projects concluded in 2022 that accounted for \$1.5 million in the previous year

Expenses

Expenses in 2023 increased by \$41.4 million or 16% to \$301.7 million. The change by expense type over the previous year is summarized in Table 5 and in the segmented reporting (Note 20) in the consolidated financial statements (Appendix A):

Table 5 – Change in Expenses Year over Year (\$ millions)

Description	2023	2022 (Restated)	\$ Change	% Change
Salaries, Wages and Benefits	93.4	83.2	10.2	12%
Contract for Services and Consultants	32.6	28.8	3.8	13%
Amortization of TCA	64.6	61.9	2.7	4%
Interest on Debt	22.9	23.1	(0.2)	(1%)
Other Expenses	88.2	63.3	24.9	39%
Total Expenses	\$301.7	\$260.3	41.4	16%

Expense changes were driven by:

- \$10.2 million increase in salaries, wages and benefits from a 3% inflationary increase, a 4.5% increase in full-time staff and a higher average salary as departures decreased by 26% from the previous year and continuing staff earning annual salary increments
- \$3.8 million increase in contract for services and consultants for \$2.4 million Residuals Treatment Facility operating payments now being paid at contract value, with performance holdbacks no longer taken from April 2023 onwards, and for a \$1.2 million increase in heavy equipment operations contracts at the Hartland Landfill
- \$2.7 million increase in amortization of TCA due to 4% growth in TCA representing CRD's continued investment in infrastructure
- \$24.9 million increase in other expenses due to an increase of \$24.6 million in the disbursement of housing grants largely related to the Rapid Housing Initiative

2023 Annual Surplus

The net difference between revenues and expenses for 2023 is an annual surplus of \$77.9 million. Summarized in Table 6 is the change in accumulated surplus as a result.

Table 6 – Surplus Reconciliation (\$ millions)

Description	2023	2022 (Restated)
Increase in Capital Equity	30.5	55.0
Increase in Capital and Operating Reserves	12.4	4.2
Increase in Operating Funds	35.0	7.7
Annual Surplus	\$77.9	\$66.9

The increase of \$30.5 million in capital equity reflects surplus funds used to invest in TCA. The increase of \$12.4 million in capital and operating reserves was due to contributions to reserves exceeding funds used in the year and are being saved for future periods. The increase of \$35.0 million in operating funds is the result of the consolidated surplus balance across all services. It is important to note that operating funds surplus are not in a currency state like cash, but rather reflects the value of all assets net of liabilities.

3. Other Financial Statement Analysis

Summaries and analysis of the remaining three statements (Changes in Net Debt, Remeasurement Gains and Losses and Cash Flows) can be found in Appendix C.

Financial Indicators

The consolidated financial health of the organization is monitored and reported through financial indicators (Appendix E). These measures demonstrate a consistent, healthy financial position based on operational needs, market conditions and debt servicing costs.

Changes in Accounting Standards

As identified on page 21 of the Audit Findings Report (Appendix F), PSAB has two accounting standards' updates for the CRD effective the year ending December 31, 2024.

PS 3400 *Revenue* expands on the existing definition of revenue, providing further guidance on how public sector entities need to account for revenues.

Public Sector Guideline 8 *Purchased Intangibles* provides guidance for public sector entities on how to recognize purchased intangible assets.

The CRD has begun work in assessing the impact of the new standard on financial reporting. The changes are not expected to have significant implications to the CRD's existing reporting practices; however, further work is required to complete the assessment.

CONCLUSION

Board approval of the CRD 2023 SOFI is required under the *Local Government Act*, *Community Charter* and *Financial Information Act*. As noted in the Audit Findings Report, it is the auditor's opinion that these financial statements present fairly the consolidated financial position and the results of financial activities for the year ending December 31, 2023, in accordance with Canadian Public Sector Accounting Standards.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:
That the Capital Regional District 2023 Statement of Financial Information be approved.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Sr. Mgr., Financial Services / Deputy CFO
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

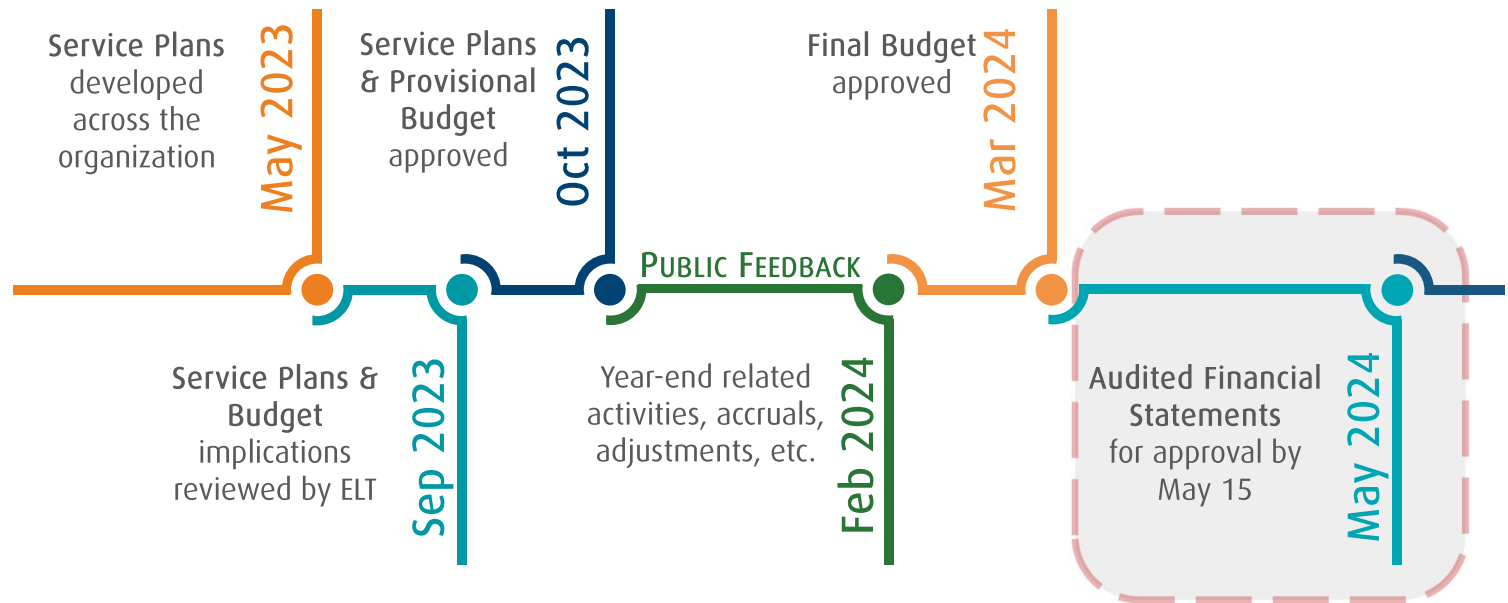
ATTACHMENTS

- Presentation: 2023 Statement of Financial Information
- Appendix A: CRD 2023 Statement of Financial Information
- Appendix B: CRD 2023 Unaudited Financial Statements
- Appendix C: CRD Other Financial Statement Analysis
- Appendix D: CRD DBRS Rating Methodology
- Appendix E: CRD 2023 Financial Performance Measures
- Appendix F: CRD Audit Findings Report
- Appendix G: CRD Management Letter

2023 Statement of Financial Information

Capital Regional District
Wednesday May 1, 2024

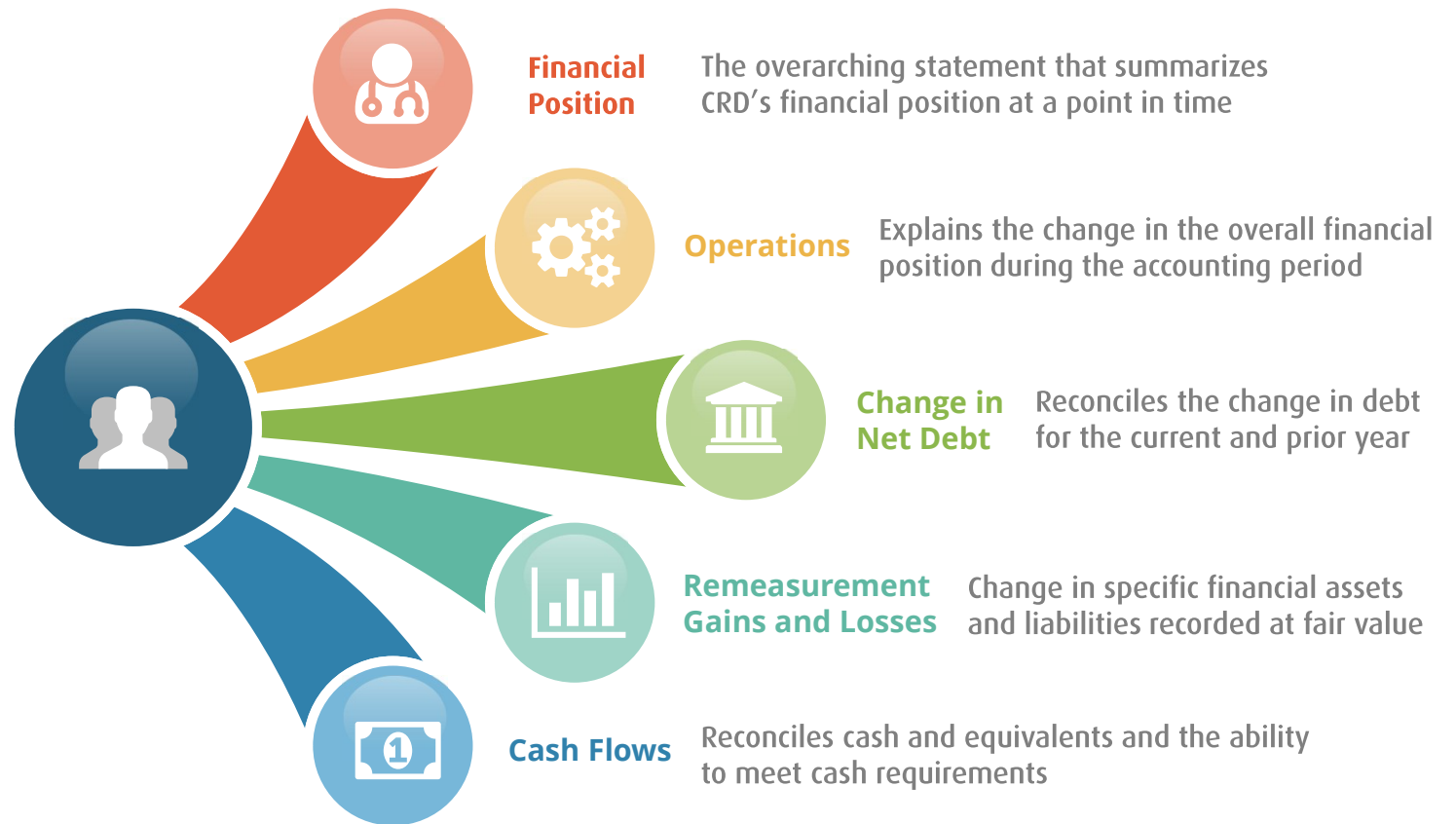
Conclusion of the 2023 Planning & Reporting Process



CRD Audited Financial Statements

- Legislation requires statements be approved and submitted to the Ministry of Municipal Affairs and Housing by May 15
- Financial Statements are prepared on an accrual basis (as required by PSAB)
- Consolidated statements include all CRD services and CRHC

What are the Five Required Financial Statements?



How do the Financial Statements Relate?

Statement of Financial Position	2023	2022
Financial Assets		
Cash & Cash Equivalents	XXX	XXX
Other Assets	XXX	XXX
	<hr/>	<hr/>
	XXX	XXX
Financial Liabilities		
Accounts Payable	XXX	XXX
Other Liabilities	XXX	XXX
	<hr/>	<hr/>
	XXX	XXX
Net Financial Assets (Debt)	XXX	XXX
Non-Financial Assets		
Tangible Capital Assets	XXX	XXX
Other Non-Financial Assets	XXX	XXX
	<hr/>	<hr/>
	XXX	XXX
Accumulated Surplus is comprised of;		
Accumulated Operating Surplus	XXX	XXX
Accumulated Remeasurement Gains/Losses	XXX	XXX

Explaining Changes in Financial Position

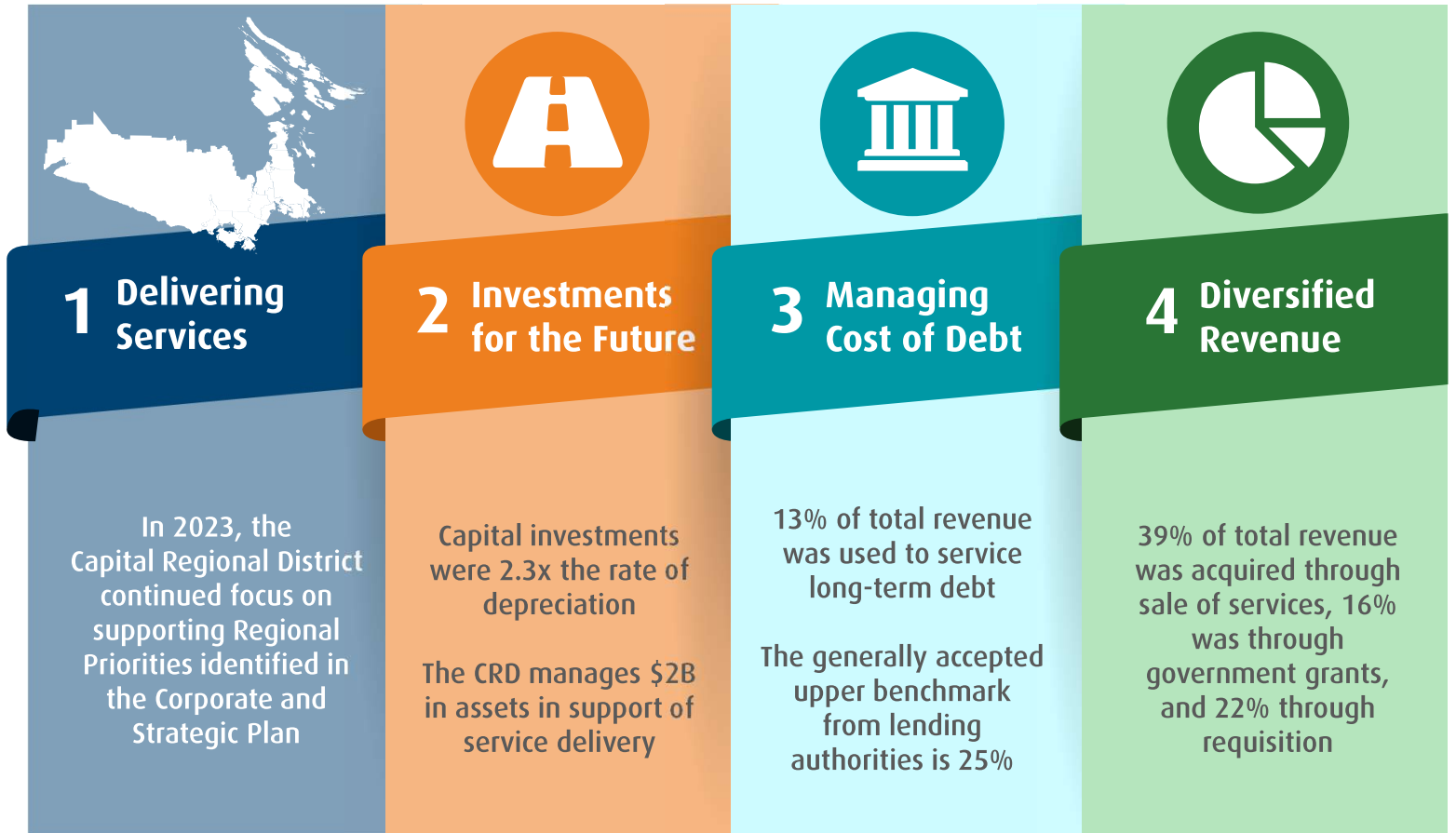
Statement of Cash Flow	2023	2022
Operating Transactions	X	X
Capital Transactions	X	X
Investing Transactions	X	X
Financing Transactions	X	X
	<hr/>	<hr/>
Cash & Equivalents at Beginning of Year	X	X
Cash & Equivalents at End of Year	X	X

Statement of Net Debt	2023	2022
Annual Surplus	X	X
Acquisition of Tangible Capital Assets	X	X
	<hr/>	<hr/>
	X	X
Net Debt at Beginning of Year	X	X
Net Debt at End of Year	X	X

Statement of Operations	2023	2022
Revenue	X	X
Expenses	X	X
	<hr/>	<hr/>
	X	X
Accumulated Surplus Beginning of Year	X	X
Accumulated Surplus End of Year	X	X

Statement of Remeasurement Gains	2023	2022
Accumulated Remeasurement Opening	X	X
Net Remeasurement Gains (Losses)	X	X
Accumulated Remeasurement Close	X	X

Key Takeaways from the Financial Statements



Investments Made for the Future



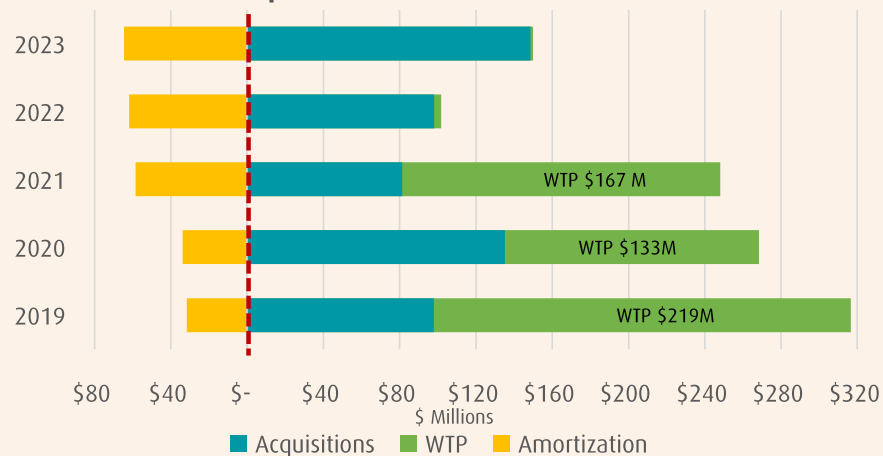
Investments Made for the Future

2023 capital investment was 2.3x the rate of depreciation

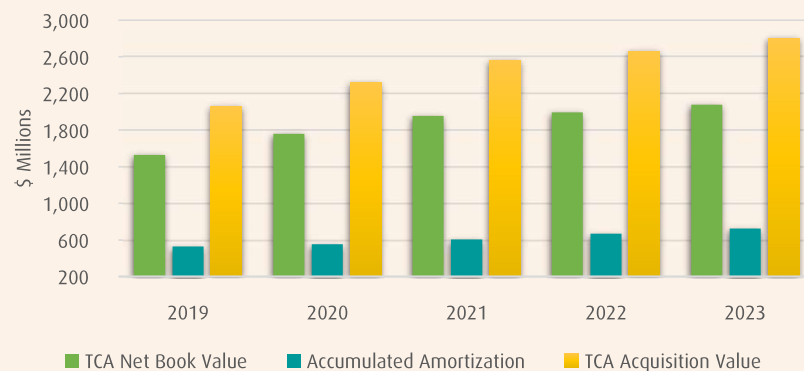
2023 net book value of tangible capital assets is \$2.1 billion

The 2024-2028 5-year financial plan includes TCA additions of \$763 million

Capital Investment vs. Amortization



Tangible Capital Asset



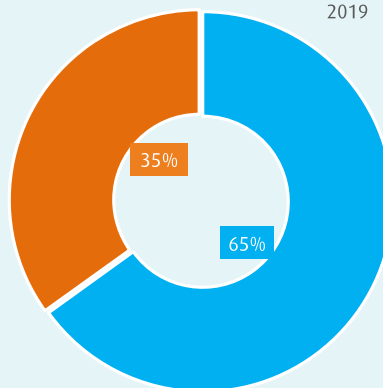
Managing the Cost of Debt



Managing the Cost of Debt

13% of total revenue was spent on long-term debt payments

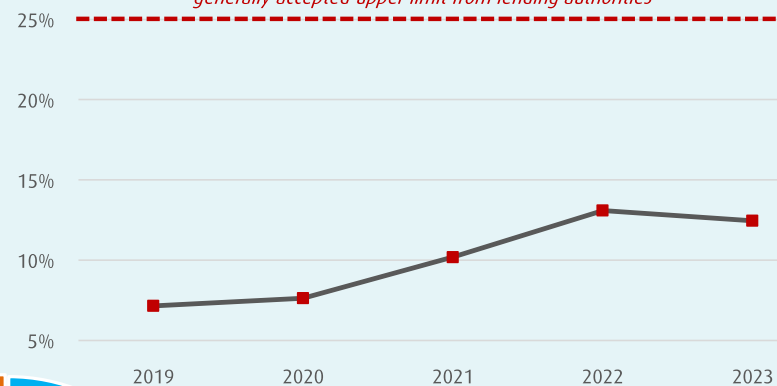
In 2023, CRD debt on average has matured to where principal payments are 65% of debt servicing costs, while interest payments are 35%



■ CRD Principal Costs ■ CRD Interest Costs

Debt Service Costs to Total Revenue

generally accepted upper limit from lending authorities



Debt Servicing Costs

Principal Portion of Payment

Interest Portion of Payment

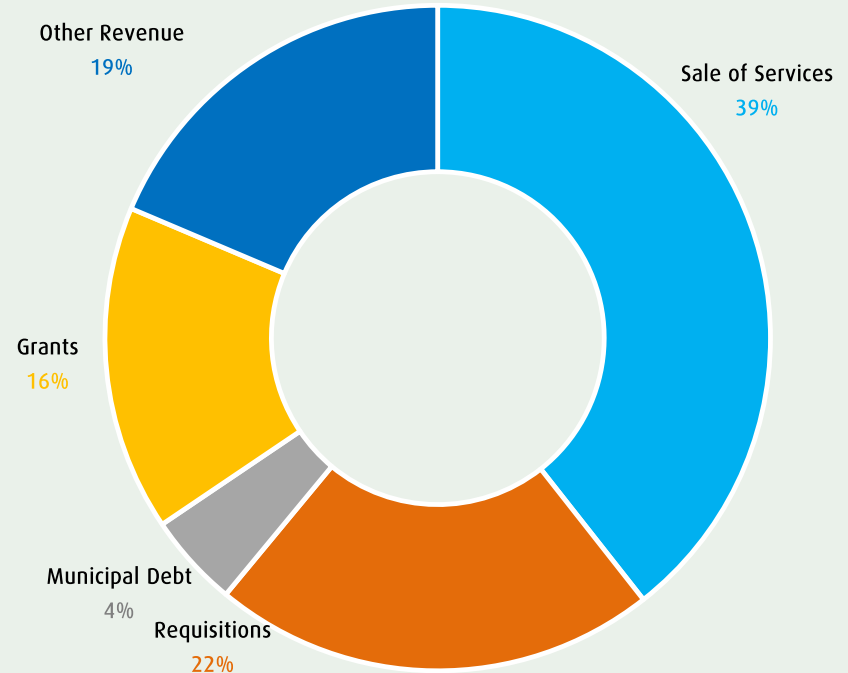
Diversifying Revenue Streams



Diversifying Revenue Streams

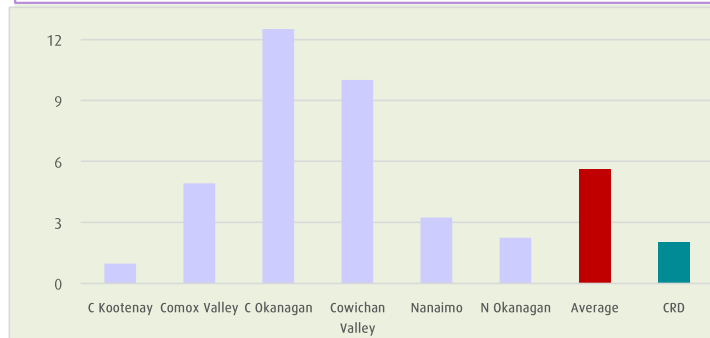
Less than 25% of revenue raised was funded from requisition

39% of revenue was raised through the sale of services and 16% came through various external granting programs

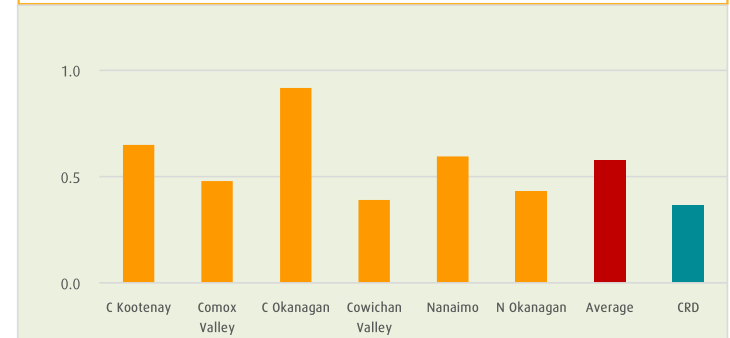


Regional District Benchmarking

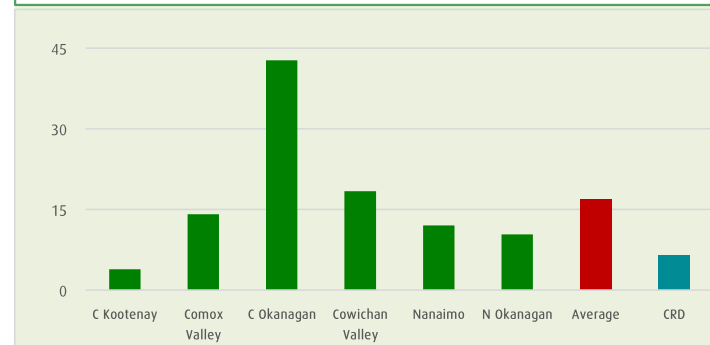
Quick Ratio: Measure of short-term liquidity or the ability to pay immediate financial obligations (greater than 1 is ideal)



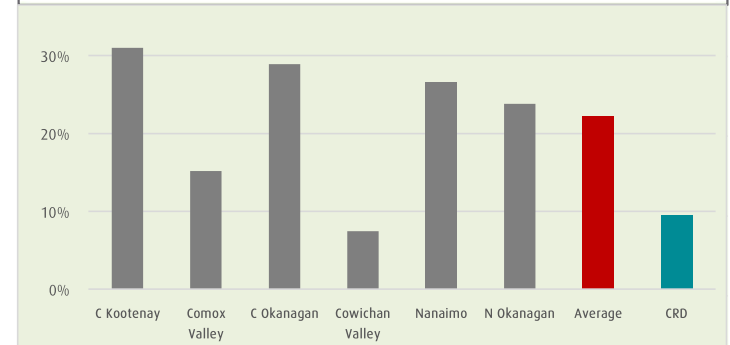
Debt-to-Equity Ratio: Measure of financial leverage, or using debt to increase value (essential public service utilities average 1.2)



Interest Coverage Ratio: Measures how easily a company can pay interest on outstanding debt (greater than 2 is ideal)



Capital Reserve Health: Measure of ability to finance long-term investment projects, also acts as buffer during financial hardship



CRD from 2023 Audited Financial Statement, Source for Rest: Local Government Statistics 2022, by Ministry of Municipal Affairs and Housing, <https://www2.gov.bc.ca/gov/content/governments/local-governments/facts-framework/statistics/regional-district-general-financial-statistics>, March 2024. Excluded from comparison due to size of region (less than \$10M or greater than \$300M in costs); Central Coast, Metro Vancouver, Mount Waddington, North Coast, Peace River.

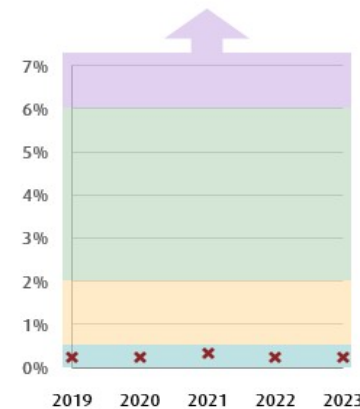
DBRS Credit Rating



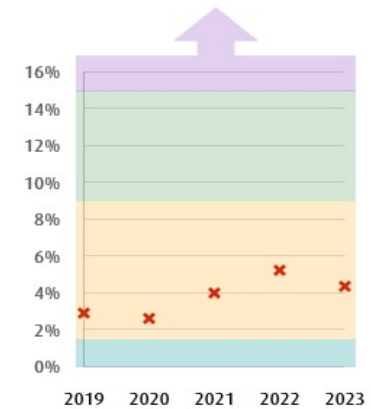
DBRS is the largest rating agency in Canada and fourth largest in the world. Using the rating methodology for municipal government, CRD results are shown below.



Net Tax-Supported Debt Per Capita



Net Tax-Supported Debt as a Percentage of Assessment



Interest Costs as a Percentage of Revenue

AAA	AA	A	BBB
The capacity for the payment of financial obligations is exceptionally high and unlikely to be adversely affected by future events.	The capacity for the payment of financial obligations is considered high. Differs from AAA only to a small degree. Unlikely to be significantly vulnerable to future events.	The capacity for the payment of financial obligations is substantial. May be vulnerable to future events, but considered manageable.	Adequate credit quality. The capacity for the payment of financial obligations is considered acceptable. May be vulnerable to future events.

Rating Canadian Municipal Governments: Canadian Municipal Government Financial Risk Metrics, by DBRS (Dominion Bond Rating Service), May 2022



Thank you



@crdvictoria



Capital Regional District



CRDVictoria



crd.bc.ca



Capital Regional District 2023 Statement of Financial Information

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Making a difference...together

**Capital Regional District
Capital Region Housing Corporation**

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Nelson Chan, MBA, FCPA, FCMA
Chief Financial Officer
May 8, 2024

Colin Plant
Chair, CRD Board
On behalf of the Board of Directors
May 8, 2024

*Prepared pursuant to the Financial Information Regulation, Schedule 1, section 9



KPMG LLP
St. Andrew's Square II
800-730 View Street
Victoria BC V8W 3Y7
Canada
Telephone 250 480 3500
Fax 250 480 3539

INDEPENDENT AUDITOR'S REPORT

To the Chair and Directors of the Capital Regional District

Opinion

We have audited the consolidated financial statements of the Capital Regional District (the District), which comprise:

- the consolidated statement of financial position as at December 31, 2023
- the consolidated statement of operations for the year then ended
- the consolidated statement of change in net debt for the year then ended
- the consolidated statement of remeasurement gains and losses for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the District as at December 31, 2023, and its consolidated results of operations, its consolidated change in net debt, its consolidated remeasurement gains and losses, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "**Auditor's Responsibilities for the Audit of the Financial Statements**" section of our auditor's report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Comparative Information

We draw attention to Note 2 to the financial statements which explains that certain comparative information presented for the year ended December 31, 2022 has been restated. Note 2 explains the reason for the restatement and also explains the adjustments that were applied to restate certain comparative information. Our opinion is not modified in respect of this matter.



Other Matter – Comparative Information

As part of our audit of the financial statements for the year ended December 31, 2023, we also audited the adjustments that were applied to restate certain comparative information presented for the year ended December 31, 2022. In our opinion, such adjustments are appropriate and have been properly applied.

Other Information

Management is responsible for the other information. Other information comprises:

- the information, other than the financial statements and the auditor's report thereon, included in the Annual Report.

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

We obtained the information, other than the financial statements and the auditor's report thereon, included in the Annual Report as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and the presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Chartered Professional Accountants

Victoria, Canada
_____, 2024



Making a difference...together

Capital Regional District Capital Region Housing Corporation

MANAGEMENT REPORT

The Financial Statements contained in this Statement of Financial Information under the Financial Information Act have been prepared by management in accordance with Canadian public sector accounting standards. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Board of Directors are responsible for approving the financial statements and for ensuring that management fulfills its responsibilities for financial reporting and internal control.

The external auditor, KPMG LLP, conduct an independent examination, in accordance with Canadian public sector accounting standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the *Financial Information Act*. Their examination includes a review and evaluation of the District's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditor has full and free access to staff and management. The Independent Auditor's Report outlines the scope of the audit for the year ended December 31, 2023.

On behalf of Capital Regional District and Capital Region Housing Corporation,

Nelson Chan, MBA, FCPA, FCMA
Chief Financial Officer
May 8, 2024

* For municipalities, the officer assigned responsibility for financial administration signs
* Prepared pursuant to Financial Information Regulation, Schedule 1, Section 9

Consolidated Statement of Financial Position

As at December 31, 2023, with comparative information for 2022

	2023	2022 Restated (Note 2)
Financial Assets		
Cash and cash equivalents (Note 3)	\$ 43,577,611	\$ 56,632,693
Investments (Note 3)	369,368,276	344,417,801
Accounts receivable	36,347,447	24,683,384
Debt recoverable: member municipalities and other entities (Note 5)	174,736,593	176,433,255
Restricted cash: MFA Debt Reserve Fund (Note 6)	2,965,974	4,095,849
	626,995,901	606,262,982
Liabilities		
Accounts payable and accrued liabilities	39,860,102	37,409,213
Deferred revenue (Note 7)	33,195,611	48,088,692
Short-term debt (Note 4)	44,454,719	22,957,445
Long-term debt (Note 5)	575,478,832	559,040,879
Other liabilities (Note 9)	1,189,690	1,405,838
Asset retirement obligations (Note 8)	27,351,583	25,108,211
	721,530,537	694,010,278
Net Debt	(94,534,636)	(87,747,296)
Non-financial Assets		
Tangible capital assets (Note 10)	2,076,615,673	1,991,604,923
Inventory of supplies	1,339,471	1,294,554
Prepaid expenses	4,487,587	2,262,629
	2,082,442,731	1,995,162,106
Accumulated Surplus	1,987,908,095	1,907,414,810
Accumulated Surplus consists of:		
Accumulated surplus (Note 11)	1,991,926,039	1,914,032,871
Net remeasurement gains (losses)	(4,017,944)	(6,618,061)
Accumulated Surplus	\$ 1,987,908,095	\$ 1,907,414,810

Contractual obligations (Note 12)

Contractual rights (Note 13)

Contingencies (Note 14)

The accompanying notes are an integral part of the consolidated financial statements.

Nelson Chan, MBA, FCPA, FCMA
Chief Financial Officer

Consolidated Statement of Operations

For the year ended December 31, 2023, with comparative information for 2022

	Budget (Note 15)	2023	2022 Restated (Note 2)
Revenue			
Government transfers (Note 16)	\$ 147,613,724	\$ 211,347,632	\$ 174,158,953
Sale of services	102,684,097	97,759,795	92,062,213
Affordable housing rental income	23,815,108	24,565,024	22,548,539
Other revenue	16,015,657	21,955,924	17,065,787
Investment income	1,970,509	14,847,023	8,832,047
Actuarial adjustment of long-term debt (Note 5a)	-	4,106,348	5,782,984
Grants in lieu of taxes	3,735,661	3,735,664	3,994,408
Developer contributions	-	1,246,670	2,740,207
Total Revenue	295,834,756	379,564,080	327,185,138
Expenses (Note 20)			
Sewer, water, and garbage services	119,461,554	143,038,395	136,461,190
Recreation and cultural services	35,641,896	38,419,694	34,455,597
General government services	25,872,750	62,049,707	36,153,777
Affordable housing rental expense and contributions	17,991,050	22,327,932	19,759,955
Debt payments: member municipalities & other entities (Note 5)	17,312,444	17,369,106	17,731,457
Protective services	12,818,842	13,439,462	11,841,730
Planning and development services	4,810,391	4,021,973	2,897,945
Transportation services	950,105	1,004,643	938,479
Total Expenses	234,859,032	301,670,912	260,240,130
Annual Surplus	60,975,724	77,893,168	66,945,008
Accumulated Surplus, beginning of year	1,914,032,871	1,914,032,871	1,847,087,863
Accumulated Surplus, end of year (Note 11)	\$ 1,975,008,595	\$1,991,926,039	\$ 1,914,032,871

The accompanying notes are an integral part of the consolidated financial statements.

Consolidated Statement of Change in Net Debt

For the year ended December 31, 2023, with comparative information for 2022

	Budget (Note 15)	2023	2022 Restated (Note 2)
Annual surplus	\$ 60,975,724	\$ 77,893,168	\$ 66,945,008
Acquisition of tangible capital assets	(273,069,728)	(146,539,266)	(99,020,661)
Contributed tangible capital assets	-	(2,286,670)	(2,748,507)
Revaluation of asset retirement obligation	-	(1,099,892)	-
Amortization of tangible capital assets	-	64,595,376	61,931,599
Loss on disposal of tangible capital assets	-	(47,813)	810,075
Proceeds on sale of tangible capital assets	-	97,663	92,671
Other tangible capital asset transfers	-	269,855	1,013,320
	(212,094,004)	(7,117,579)	29,023,505
Acquisition of inventory of supplies	-	(2,682,575)	(2,599,805)
Acquisition of prepaid expenses	-	(5,680,112)	(3,828,326)
Consumption of inventory of supplies	-	2,637,655	2,367,428
Use of prepaid expenses	-	3,455,154	3,896,735
	-	(2,269,878)	(163,968)
Net Remeasurement Gains (Losses)	-	2,600,117	(5,565,924)
Change in Net Debt	(212,094,004)	(6,787,340)	23,293,613
Net Debt, beginning of year	(87,747,296)	(87,747,296)	(111,040,909)
Net Debt, end of year	\$ (299,841,300)	\$ (94,534,636)	\$ (87,747,296)

The accompanying notes are an integral part of the consolidated financial statements.

Consolidated Statement of Remeasurement Gains and Losses

For the Year Ended December 31, 2023, with comparative information for 2022

	2023	2022
Accumulated remeasurement gain (loss), beginning of year	\$ (6,618,061)	\$ (1,052,137)
Unrealized gains (losses) attributable to:		
Foreign exchange	(3,359)	6,615
Investments measured at fair value	2,603,476	(5,572,539)
Net remeasurement gains and losses for the year	2,600,117	(5,565,924)
Accumulated remeasurement gain (loss), end of year	\$ (4,017,944)	\$ (6,618,061)

The accompanying notes are an integral part of the consolidated financial statements.

Consolidated Statement of Cash Flows

For the year ended December 31, 2023, with comparative information for 2022

	2023	2022 Restated (Note 2)
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 77,893,168	\$ 66,945,008
Items not involving cash:		
Amortization	64,595,376	61,931,599
Contributed tangible capital assets	(2,286,670)	(2,748,507)
Other tangible capital asset transfers	269,855	1,013,320
(Gain) loss on disposal of tangible capital assets	(47,813)	810,075
Actuarial adjustment of long-term debt	(4,106,348)	(5,782,984)
Accretion expense	1,143,480	1,093,672
(Increase) decrease in non-cash assets:		
Accounts receivable	(11,664,063)	31,036,594
Prepaid expenses	(2,224,958)	68,409
Inventory of supplies	(44,923)	(232,376)
Increase (decrease) in non-cash liabilities:		
Accounts payable and accrued liabilities	2,450,889	6,448,974
Deferred revenue	(14,893,081)	(874,548)
Other liabilities	(216,148)	(165,558)
Net change in cash from operating activities	110,868,764	159,543,678
Capital activities:		
Proceeds on sale of tangible capital assets	97,663	92,671
Cash used to acquire tangible capital assets	(146,539,266)	(99,020,661)
Net change in cash from capital activities	(146,441,603)	(98,927,990)
Investing activities:		
Acquisition of investments	(241,953,950)	(238,241,437)
Proceeds from investments	219,603,594	101,775,522
Net change in cash from investing activities	(22,350,356)	(136,465,915)
Financing activities:		
Restricted cash - MFA debt reserve fund	1,129,875	34,308
Additions to short-term debt	35,731,001	26,457,445
Additions to long-term debt	51,484,805	9,415,000
Repayment of short-term debt	(14,233,727)	(23,161,025)
Repayment of long-term debt	(29,243,841)	(24,389,363)
Net change in cash from financing activities	44,868,113	(11,643,635)
Net decrease in cash and cash equivalents	(13,055,082)	(87,493,862)
Cash and cash equivalents, beginning of year	56,632,693	144,126,555
Cash and cash equivalents, end of year	\$ 43,577,611	\$ 56,632,693
Cash paid for interest	\$ 23,140,620	\$ 23,090,993
Cash received for interest	6,792,643	6,316,370

The accompanying notes are an integral part of the consolidated financial statements.

Capital Regional District

Notes to the Consolidated Financial Statements

For the year ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

a) BRITISH COLUMBIA REGIONAL DISTRICTS

The consolidated financial statements of the Capital Regional District (the District) are prepared by management in accordance with Canadian public sector accounting standards for local governments and regional districts as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The resources and operation of the District are segregated into various funds for accounting and financial reporting purposes, each being treated as a separate entity with responsibility for the stewardship of the assets allocated to it. Transactions and balances between funds are eliminated on consolidation. The consolidated financial statements exclude trust assets that are administered for the benefit of external parties.

b) BASIS OF CONSOLIDATION

The consolidated financial statements reflect the assets, liabilities, revenues, and expenses of the District and Capital Region Housing Corporation (CRHC). The CRHC is controlled by the District. All transactions and balances between these entities have been eliminated on consolidation.

c) BASIS OF ACCOUNTING

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

d) TAXATION

Each Municipality and Electoral Area within the District is requisitioned for their portion of each service in which they participate. These funds are then levied by the Municipalities and the Province (for Electoral Areas) to individual taxpayers and turned over to the District by August 1 of each year.

e) INTEREST

The District follows the practice of investing individually significant unspent funds within individual funds. Interest earned is allocated on the basis of actual earnings from the specific instruments. Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

Excess working capital is pooled and interest earned on funds is allocated to services on a monthly basis.

1. SIGNIFICANT ACCOUNTING POLICIES continued

f) GOVERNMENT TRANSFERS

Government transfers without stipulations restricting their use are recognized in the consolidated financial statements as revenues in the period in which the transfers are authorized, any eligibility criteria are met, and reasonable estimates of the amounts can be made. Government transfers with stipulations restricting their use are recognized in the consolidated financial statements as revenues in the period in which stipulations that give rise to an obligation have been met.

g) DEFERRED REVENUE

Deferred revenue includes amounts received from third parties which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired, thereby extinguishing the related liability.

h) CASH AND CASH EQUIVALENTS

Cash and cash equivalents include short-term highly liquid investments with a term to maturity of less than 90 days at acquisition.

i) FINANCIAL INSTRUMENTS

Financial instruments are classified into two categories fair value or cost.

- i. Fair value category: investments quoted in an active market are reflected at fair value as at the reporting date. Sales and purchases of investments are recorded on the trade date. The District's investments in MFA pooled funds are measured at fair value.

Transaction costs related to the acquisition of investments are recorded as an expense. Unrealized gains and losses on financial assets are recognized in the consolidated statement of remeasurement gains and losses until such time that the financial asset is derecognized due to disposal or impairment. At the time of derecognition, the related realized gains and losses are recognized in the consolidated statement of operations and related balances reversed from the consolidated statement of remeasurement gains and losses.

1. SIGNIFICANT ACCOUNTING POLICIES continued

i) FINANCIAL INSTRUMENTS continued

- ii. Cost category: investments not quoted in an active market, financial assets and liabilities are recorded at cost or amortized cost. Gains and losses are recognized in the consolidated statement of operations when the financial asset is derecognized due to disposal or impairment. Sales and purchases of investments are recorded on the trade date.

Transaction costs related to the acquisition of financial assets are included in the cost of the related instrument.

Financial assets are assessed for impairment on an annual basis. If there is an indicator of impairment, the District determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the District expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

j) LONG-TERM DEBT

Long-term debt is recorded net of repayments and actuarial adjustments.

k) EMPLOYEE FUTURE BENEFITS

- i. The District and its employees make contributions to the Municipal Pension Plan. These contributions are expensed as incurred.
- ii. Sick leave and other benefits are also available to the District's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The obligations under these benefit plans are accrued based on projected benefits as the employees render services necessary to earn the future benefits.

l) ASSET RETIREMENT OBLIGATIONS

An asset retirement obligation (ARO) is a legal obligation to incur costs to retire a tangible capital asset in a future period. AROs are measured at the present value of expected future cash flows including an estimate for inflation. Future cash flows are based on the best information available at the financial reporting date. Accretion expense is recorded annually to reflect the cost associated with an increase in the present value of the ARO over time. The carrying amount of the liability is reassessed annually and updated as new information becomes available. Changes in estimates are recorded prospectively and the liability is derecognized when retirement activities are completed.

The asset retirement cost at initial recognition is capitalized along with the related tangible capital asset and amortized in accordance with the District's tangible capital asset policy Note 1 m) i.

1. SIGNIFICANT ACCOUNTING POLICIES continued

m) NON-FINANCIAL ASSETS

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i. Tangible Capital Assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and the landfill site, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful Life - Years
Engineering Structures	10 to 100 Years
Buildings	20 to 75 Years
Machinery and Equipment	5 to 20 Years
Vehicles	8 to 15 Years
Other Assets	5 to 25 Years

Amortization is charged annually, including in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to the District's ability to provide goods and services or when the value of the future economic benefits associated with the asset is less than the book value of the asset.

The District is fortunate to have many natural assets that reduce the need for engineered infrastructure that would otherwise be required. This includes watersheds, creeks, ditches and wetlands (rain water management). Canadian public sector accounting standards do not allow for the valuation and recording of such assets into the consolidated financial statements of the District. As such, these natural assets are not reported in these consolidated financial statements.

Assets acquired by right, such as forests, water and mineral resources, are not recorded in the consolidated financial statements.

ii. Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

1. SIGNIFICANT ACCOUNTING POLICIES continued

m) NON-FINANCIAL ASSETS continued

iii. Works of Art and Cultural and Historic Assets

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

iv. Interest Capitalization

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

v. Leased Tangible Capital Assets

Leases which transfer substantially all of the benefits and risks incidental to the District are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

vi. Inventories of Supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

n) CONTAMINATED SITES

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- i. an environmental standard exists
- ii. contamination exceeds the environmental standard
- iii. the District is directly responsible or accepts responsibility for the liability
- iv. future economic benefits will be given up, and
- v. a reasonable estimate of the liability can be made.

1. SIGNIFICANT ACCOUNTING POLICIES continued

o) PUBLIC PRIVATE PARTNERSHIP PROJECTS

A public private partnership (P3) is an infrastructure project where a private sector partner designs, builds, finances and operates public infrastructure assets.

The asset costs at initial recognition include development and financing fees estimated at fair value that require the extraction of capital cost information from the financial model in the project agreement. Costs that are incurred directly by the District are also included in the asset cost. The assets are capitalized and amortized in accordance with the District's tangible capital asset policy Note 1 m) i.

A liability is measured initially for the same amount as the capital cost from the financial model less any consideration paid to the private sector partner. The liability is recorded as long-term debt. The liability is subsequently measured at amortized cost. The implicit interest rate in the agreement is used to calculate the finance charge embedded in the financial model using the effective interest rate method.

Upon substantial completion of construction, the private sector partner receives monthly payments over the term of the agreement to cover the partner's operating, capital and financing costs. Operating and financing costs are recognized as expenses in the period to which they relate. Capital costs reduce the liability owing to the private sector partner.

p) USE OF ESTIMATES

The preparation of consolidated financial statements conforming with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating provisions for accrued liabilities, AROs and the useful lives of tangible capital assets. Actual results could differ from these estimates.

q) SEGMENTED INFORMATION

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The District has provided definitions of the District's segments as well as presented consolidated financial information in segmented format in Note 20.

2. ADOPTION OF NEW ACCOUNTING STANDARD

On January 1, 2023, the District adopted Public Sector Accounting Standard PS 3280 *Asset Retirement Obligations*. The new accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets. The standard was adopted on a modified retroactive basis and prior year balances have been restated to conform to new reporting requirements.

The landfill liability that had been recognized to date was replaced by an asset retirement obligation on adoption of PS 3280. The liability represents the required closure and post-closure care for landfill sites owned by the District as described in policy Note 1 l) and Note 8.

2. ADOPTION OF NEW ACCOUNTING STANDARD continued

In accordance with the provisions of the new standard, the District reflected the following adjustments for the year ended December 31, 2022:

	2022 Previously Stated	Adjustment	2022 Restated
Consolidated Statement of Financial Position			
Liabilities			
Landfill closure and post-closure liability	\$ 12,695,022	\$ (12,695,022)	-
Asset retirement obligations	-	25,108,211	25,108,211
Non-financial Assets			
Tangible capital assets	1,987,929,841	3,675,082	1,991,604,923
Accumulated Surplus			
Accumulated surplus (before remeasurement gains/losses)	1,922,770,978	(8,738,107)	1,914,032,871
Accumulated surplus	1,916,152,917	(8,738,107)	1,907,414,810
Consolidated Statement of Operations			
Expenses			
General government services	36,135,768	18,009	36,153,777
Sewer, water, and garbage services	136,019,902	441,288	136,461,190
Recreation and cultural services	34,386,206	69,391	34,455,597
Affordable housing rental expense	19,361,673	398,282	19,759,955
Protective services	11,823,227	18,503	11,841,730
Annual Surplus			
Annual Surplus	67,890,481	(945,473)	66,945,008
Accumulated Surplus, beginning of year	1,854,880,497	(7,792,634)	1,847,087,863
Accumulated Surplus, end of year	1,922,770,978	(8,738,107)	1,914,032,871
Consolidated Statement of Changes in Net Debt			
Annual surplus	67,890,481	(945,473)	66,945,008
Amortization of tangible capital assets	61,321,414	610,185	61,931,599
Net Debt, beginning of year	(98,963,008)	(12,077,901)	(111,040,909)
Net Debt, end of year	(75,334,107)	(12,413,189)	(87,747,296)

2. ADOPTION OF NEW ACCOUNTING STANDARD continued

	2022 Previously Stated	Adjustment	2022 Restated
Consolidated Statement of Cash Flows			
Annual surplus	67,890,481	(945,473)	66,945,008
Amortization	61,321,414	610,185	61,931,599
Accretion expense	-	1,093,672	1,093,672
Landfill closure and post-closure provision	758,385	(758,385)	-
Asset Retirement Obligations (Note 8)			
Hazardous materials	-	10,568,135	10,568,135
Landfill closure and post-closure	12,695,022	1,845,054	14,540,076
Tangible Capital Assets (Note 10)			
Cost - Buildings	458,324,503	2,444,479	460,768,982
Accumulated amortization - Buildings	150,233,335	1,735,038	151,968,373
Net book value - Buildings	308,091,168	709,441	308,800,609
Cost - Engineering Structures	1,668,006,697	7,947,629	1,675,954,326
Accumulated amortization - Engineering Structures	391,787,510	4,981,993	396,769,503
Net book value - Engineering Structures	1,276,219,187	2,965,636	1,279,184,823
Accumulated Surplus (Note 11)			
Invested in tangible capital assets	1,582,364,772	(8,738,107)	1,573,626,665
Total Surplus	1,748,260,406	(8,738,107)	1,739,522,299
Accumulated surplus	1,922,770,978	(8,738,107)	1,914,032,871
Segmented Reporting (Note 20)			
Other expenses	42,001,728	335,288	42,337,016
Amortization of tangible capital assets	61,321,414	610,185	61,931,599
Annual Surplus	\$ 67,890,481	\$ (945,473)	\$ 66,945,008

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS**a) CASH AND CASH EQUIVALENTS**

	2023	2022
CRD	\$ 20,130,838	\$ 38,114,359
CRHC	23,446,773	18,518,334
	\$ 43,577,611	\$ 56,632,693

b) INVESTMENTS

	2023	2022
Investments measured at fair value:		
CRD MFA pooled funds	\$ 97,494,276	\$ 92,043,802
Investments measured at cost:		
CRD term deposits and GICs	271,874,000	245,873,999
CRHC term deposits and GICs	-	6,500,000
	\$ 369,368,276	\$ 344,417,801

The cost of MFA pooled funds for CRD is \$101,278,122 (2022 - \$98,324,313).

4. SHORT-TERM DEBT

The District's short-term debt of \$17,000,000 (2022 - \$1,800,000) is borrowed through MFA. In 2023, \$nil (2022- \$3,010,000) of short-term debt was transferred to long-term debt, and \$300,000 (2022 - \$18,000,000) was repaid. The District paid \$426,981 (2022 - \$133,969) of variable short-term interest based on the MFA's floating daily rate. Short-term debt is repayable on demand and must be repaid or transferred to long-term debt within 5 years of initial draw.

CRHC's short-term debt of \$27,454,719 (2022 - \$21,157,445) is borrowed through BC Housing Management Commission (BCHMC) to finance the construction of affordable housing projects. Interest is charged at a variable rate based on BCHMC's short term cost of borrowing plus an administrative spread. The short-term debt is converted to a long-term mortgage at the completion of each construction project. In 2023, \$nil (2022 - \$2,151,025) of short-term debt was forgiven by BCHMC per the loan agreement and recorded as revenue in Government transfers on the consolidated statement of operations.

	2023			
	Outstanding Dec 31/22	Additions	Repayments and Transfers	Outstanding Dec 31/23
General Capital	\$ -	\$ 8,500,000	\$ -	\$ 8,500,000
Sewer Capital	1,500,000	7,000,000	-	8,500,000
Water Capital	300,000	-	(300,000)	-
CRD Debt	1,800,000	15,500,000	(300,000)	17,000,000
CRD Total	1,800,000	15,500,000	(300,000)	17,000,000
CRHC Total	21,157,445	20,231,002	(13,933,728)	27,454,719
	\$ 22,957,445	\$ 35,731,002	\$ (14,233,728)	\$ 44,454,719

5. LONG-TERM DEBT

a) DEBT

The District is required by legislation to borrow debenture debt through MFA. The principal portion of long-term debt is added to the MFA sinking fund, which is secured against the debt and invested over the term of the loan. The balance of this fund is used to retire the debt at or before maturity of the loan depending on the actual return on investments in the sinking fund. The MFA provides the District with an estimated actuarial valuation, which is the estimated return on the invested balance of the sinking fund. Debt principal is reported net of repayments and actuarial adjustments. Revenue for actuarial adjustments is recorded as Actuarial adjustment of long-term debt in the consolidated statement of operations.

The District is also required by legislation to incur long-term debt on behalf of member municipalities and can incur long-term debt for other entities through agreements with the MFA. All monies borrowed are upon the District's credit at large and, in the event of any default, would constitute an indebtedness for which its members are jointly and severally liable.

The District reports the total principal and interest payments collected from member municipalities and other entities as revenues in Government Transfers and as expenses in Debt payments for member municipalities. Total principal payments received from member municipalities and other entities in the year was \$10,490,499 (2022 - \$10,881,251).

Member municipalities includes all debt incurred by the District on behalf of other entities where the principle and interest payments will be recovered from third parties. In 2023, \$110,761 (2022 - \$80,597) was collected from member municipalities relating to payments into the Debt Reserve Fund (Note 6) and are included as expenses in Debt payments: member municipalities and other entities. Debt incurred on behalf of member municipalities and other entities is also presented as a receivable in Debt recoverable: member municipalities and other entities on the consolidated statement of financial position for \$174,736,593 (2022 - \$176,433,255).

Included in long-term debt is a P3 agreement liability for the Residuals Treatment Facility (RTF). The RTF contract has a 20-year term to December 31, 2040 with monthly capital cost and financing payments of \$460,812 including interest of 6.29%. Interest paid in 2023 was \$3,632,972 (2022 - \$3,745,227).

Interest expense on long-term debt, including interest on the P3 agreement, is as follows:

	2023	2022
Interest expense on long-term debt	\$ 22,511,733	\$ 22,950,445
Interest received from member municipalities & other entities	7,108,010	6,870,407
Net interest expense related to long-term debt	\$ 15,403,723	\$ 16,080,038

5. LONG-TERM DEBT continued**a) DEBT continued**

Debt is comprised of the amounts in the following table and includes varying maturities, with interest rates ranging from 0.91% to 6.29% and an average rate of 2.73%. The District's debt with the MFA totals \$168,143,223 (2022 - \$166,626,090) and non-debenture debt of \$58,706,434 (2022 - \$60,739,817). Included in non-debenture debt is \$58,363,109 (2022 - \$60,259,882) owed for the RTF P3 agreement. Principal repayment on the P3 debt was \$1,896,773 (2022 - \$1,784,518). The CRHC debt consists of mortgage debt with BCHMC and commercial banks.

	2023					
	Outstanding December 31, 2022	Additions	Principal	Sinking Fund	Total Debt Repayments	Outstanding December 31, 2023
General Capital	\$ 28,184,720	\$ 7,450,000	\$ (3,081,309)	\$ (823,169)	\$ (3,904,478)	\$ 31,730,242
Sewer Capital	164,050,366	10,470,000	(12,716,104)	(1,143,570)	(13,859,674)	160,660,692
Water Capital	35,130,823	10,204,000	(6,973,688)	(3,902,413)	(10,876,101)	34,458,722
	227,365,909	28,124,000	(22,771,101)	(5,869,152)	(28,640,253)	226,849,656
Accrued actuarial valuation - CRD Debt	(3,362,805)	-	-	1,762,804	1,762,804	(1,600,001)
CRD Debt	224,003,104	28,124,000	(22,771,101)	(4,106,348)	(26,877,449)	225,249,655
Member Municipalities	176,433,255	12,249,800	(10,490,497)	(3,455,965)	(13,946,462)	174,736,593
CRD Total	400,436,359	40,373,800	(33,261,598)	(7,562,313)	(40,823,911)	399,986,248
CRHC	158,604,520	23,360,805	(6,472,741)	-	(6,472,741)	175,492,584
	\$ 559,040,879	\$ 63,734,605	\$ (39,734,339)	\$ (7,562,313)	\$ (47,296,652)	\$ 575,478,832

b) DEMAND NOTES - CONTINGENT LIABILITY

The MFA holds demand notes related to the District's debenture debt in the amount of \$14,922,415 (2022 - \$17,463,504) of which \$7,255,867 (2022 - \$7,107,325) is held by the District for the member municipalities & other entities (Note 6). The demand notes are not recorded in the consolidated financial statements as they will only be called upon if the MFA does not have sufficient funds to meet its payment obligations.

5. LONG-TERM DEBT continued

c) LONG-TERM DEBT PAYABLE/MATURING

The following principal and actuarial amounts included in long-term debt are payable/maturing over the next five years and thereafter.

	2024	2025	2026	2027	2028	Thereafter
CRD						
General	\$ 3,037,716	\$ 2,880,250	\$ 2,374,454	\$ 1,852,410	\$ 1,814,029	\$ 12,009,168
Sewer	7,754,997	7,847,859	7,288,114	7,366,407	7,496,891	93,876,273
Water	3,750,857	3,234,790	2,834,701	2,713,918	2,244,831	10,603,903
CRD Debt	14,543,570	13,962,899	12,497,269	11,932,735	11,555,751	116,489,344
Member Municipalities	10,818,473	10,051,547	9,338,599	8,070,544	7,938,618	69,737,194
CRD Total	25,362,043	24,014,446	21,835,868	20,003,279	19,494,369	186,226,538
CRHC	6,173,316	5,958,720	5,748,720	5,748,113	5,276,183	146,587,532
Total Principal Repayment	31,535,359	29,973,166	27,584,588	25,751,392	24,770,552	332,814,070
Estimated Sinking Fund Income	4,479,121	5,733,970	5,158,413	5,057,854	5,325,450	77,294,898
	\$ 36,014,480	\$ 35,707,136	\$ 32,743,001	\$ 30,809,246	\$ 30,096,002	\$410,108,968

Member municipalities includes all debt incurred by the District on behalf of other entities where the principal and interest payments will be recovered from third parties.

6. MFA DEBT RESERVE FUND

The MFA provides capital financing for regional districts and their member municipalities. The MFA is required to establish a Debt Reserve Fund into which each regional district and member municipality, who shares in the proceeds of a debt issue through the District, is required to pay certain amounts set out in the debt agreements. Interest earned on these funds (less administrative expenses) becomes an obligation of the MFA to the regional district. If at any time insufficient funds are provided by the regional district or their member municipalities or any other MFA borrower, the MFA may then use these funds to meet payments on its obligations. Should this occur, the regional district and member municipalities may be called upon to restore the fund. The MFA has not required the debt reserve fund to meet obligations in its history. The cash deposits of the member municipalities \$3,635,909 (2022 - \$3,581,035) are not recorded in these consolidated financial statements. The District's restricted cash on its direct debt is \$2,965,974 (2022 - \$4,095,849).

	2023	2022
Cash Deposits		
Restricted cash - MFA Debt Reserve Fund	\$ 2,965,974	\$ 4,095,849
Cash deposits - Member Municipalities	3,635,909	3,581,035
Demand Notes		
Demand notes - Capital Regional District	7,666,548	10,356,179
Demand notes - Member Municipalities	7,255,867	7,107,325
	\$ 21,524,298	\$ 25,140,388

7. DEFERRED REVENUE

Continuity of deferred revenue is as follows:

	2023	2022
Balance, beginning of year	\$ 48,088,692	\$ 48,963,240
Externally restricted contributions received:		
Federal housing grants	13,172,785	2,127,816
Development cost charges	4,459,851	4,356,547
Developer advances for construction	2,387,350	3,285,655
Total externally restricted contributions received	20,019,986	9,770,018
Externally restricted contributions used and recognized in revenue	(34,719,478)	(10,010,510)
Net change in externally restricted contributions	(14,699,492)	(240,492)
Change in deposits and other deferred revenues	(193,589)	(634,056)
Balance, end of year	\$ 33,195,611	\$ 48,088,692

The deferred revenue reported on the consolidated statement of financial position consists of the following:

	2023	2022
Deferred revenue - general	\$ 17,145,015	\$ 32,423,437
Deferred revenue - water	1,174,784	1,236,715
Development cost charges	13,062,081	13,063,927
Developer advances for construction	1,070,244	772,909
Deferred revenue - CRHC	743,487	591,704
Balance, end of year	\$ 33,195,611	\$ 48,088,692

8. ASSET RETIREMENT OBLIGATIONS

The District has AROs for the removal of hazardous materials from buildings and engineering structures, as well as landfill closure and post-closure costs. All estimated cash flows have been discounted to present value. Discount and inflation rates in the future are estimates and subject to change. These changes can impact asset retirement obligations value significantly when being applied over an extended period of time.

The District uses the Municipal Finance Authority (MFA) long-term borrowing rate as the discount rate. The 10-year average B.C. consumer price index rate is used to estimate inflation and aligns with the Bank of Canada's target inflation range of 1.00% to 3.00%.

	2022 Restated (Note 2)	ARO Additions	ARO Settlements	Revisions to Estimate	Accretion Expense	2023
Hazardous materials	\$ 10,568,135	\$ -	\$ -	\$ 1,198,405	\$ 481,907	\$ 12,248,447
Landfill closure and post-closure costs	14,540,076	-	-	(98,513)	661,573	15,103,136
	\$ 25,108,211	\$ -	\$ -	\$ 1,099,892	\$ 1,143,480	\$ 27,351,583

a) HAZARDOUS MATERIALS

The District owns buildings that contain hazardous materials including asbestos and lead. There is a legal obligation to remove these materials in a prescribed manner when they are disturbed. These costs are expected to be incurred when demolishing or renovating the buildings and engineering structures. The retirement costs are estimated to include all costs directly attributable to the abatement of the hazardous materials, including overhead costs. The obligations are expected to be settled over the next 42 years as buildings are demolished or renovated.

	2023	2022 Restated (Note 2)
Discount rate	4.17%	4.56%
Inflation rate	2.54%	2.15%
Settlement timing	1 to 42 years	1 to 43 years

b) LANDFILL CLOSURE AND POST-CLOSURE COSTS

The District is responsible for the closure and post-closure costs of the Hartland Landfill. The landfill has a progressive closure plan where the site is split into cells, and the final cover system for each cell is constructed once the cell is filled. Post-closure costs are the environmental monitoring and leachate disposal costs that will be incurred over a 30-year period after the closure of the landfill. The timing and extent of cash flows required to settle the ARO are based on the District's Design, Operate and Closure Plan (DOCP).

8. ASSET RETIREMENT OBLIGATIONS continued

b) LANDFILL CLOSURE AND POST-CLOSURE COSTS continued

	2023	2022 Restated (Note 2)
Discount rate	4.12%	4.55%
Inflation rate	2.54%	2.15%
Post-closure period	30 years	30 years
Closure date	2075	2050
Reserve balance	\$13,670,126	\$12,695,022

In 2023, the provincial government approved the District's Solid Waste Management Plan (SWMP), including preliminary plans for the expansion of the landfill. This was a significant step towards expanding the overall footprint of the landfill and the estimated closure date has been extended from 2050 to 2075.

The SWMP contemplates changes in waste to coverage ratios and garbage per capita disposal rates that could result in the landfill life being extended to 2096. The more conservative closure date of 2075 has been used in estimating the ARO.

The District's operational certificate requires contributions to a reserve be sufficient to fund closure and post-closure costs. Annual contributions to reserve are made throughout the landfill operating period and are based on estimated timing and amounts of future cashflows, including an estimated return on reserve assets. The contribution rates are updated periodically to ensure the reserve balance is sufficient to fund ARO costs.

9. OTHER LIABILITIES

Other liabilities consist of the following balances:

	2023	2022
Sick leave benefits	\$ 477,499	\$ 464,200
Contaminated sites	695,500	911,207
Other benefits payable	16,691	30,431
	\$ 1,189,690	\$ 1,405,838

a) SICK LEAVE BENEFITS

The District provides sick leave benefits to its employees. The accrued benefit obligation is included in Other liabilities on the consolidated statement of financial position and has been estimated by an actuarial valuation completed at December 31, 2023. The District's accrued benefit obligation is \$477,499 (2022 - \$464,200).

The significant actuarial assumptions adopted in measuring the District's accrued benefit obligation are as follows:

	2023	2022
Discount rates	4.10%	4.50%
Expected future inflation rates	2.00% to 3.00%	2.00% to 4.00%
Expected wage and salary increases	2.00% to 3.00%	2.00% to 4.00%

The expected future inflation rates and wage and salary increases are 3.00% for 2024, 2.50% for 2025, and 2.00% thereafter.

b) CONTAMINATED SITES

The District estimated a liability of \$695,500 as at December 31, 2023 (2022 - \$911,207) for remediation of four known contaminated sites. Estimated undiscounted expenditures in 2023 are \$695,500 (2022 - \$360,000). The nature of the contamination includes heavy metals, chlorinated solvents, hydrocarbons, and other organic and inorganic compounds. The source of the contamination includes unregulated shooting activities, disposal of excess soil from utility projects, underground storage tanks, fuel bulk storage facilities, and disposal of septage and other trucked liquid and solid waste.

10. TANGIBLE CAPITAL ASSETS

	Cost				Accumulated Amortization				Net Book Value December 31, 2023	
	Balance at December 31, 2022 Restated (Note 2)	Additions	Disposals and Adjustments	Transfers	Balance at December 31, 2023	Balance at December 31, 2022 Restated (Note 2)	Disposals and Adjustments	Amortization Expense		Balance at December 31, 2023
Work in Progress										
CRD	\$ 51,963,138	\$ 38,489,025	\$ (269,855)	\$ (26,121,619)	\$ 64,060,689	\$ -	\$ -	\$ -	\$ -	\$ 64,060,689
Engineering Structures										
CRD	1,675,954,326	24,380,634	-	19,473,069	1,719,808,029	396,769,503	-	41,980,138	438,749,641	1,281,058,388
Buildings										
CRD	297,959,634	19,374,850	(6,811,288)	5,000,172	315,523,368	65,350,939	(6,761,438)	8,464,265	67,053,766	248,469,602
CRHC	162,809,348	36,248,310	-	-	199,057,658	86,617,434	-	3,661,908	90,279,342	108,778,316
	460,768,982	55,623,160	(6,811,288)	5,000,172	514,581,026	151,968,373	(6,761,438)	12,126,173	157,333,108	357,247,918
Machinery & Equipment										
CRD	80,818,460	7,373,516	(2,630,170)	1,036,348	86,598,154	50,667,867	(2,630,170)	4,554,376	52,592,073	34,006,081
CRHC	41,784,069	3,340,156	-	-	45,124,225	32,998,849	-	2,088,422	35,087,271	10,036,954
	122,602,529	10,713,672	(2,630,170)	1,036,348	131,722,379	83,666,716	(2,630,170)	6,642,798	87,679,344	44,043,035
Vehicles										
CRD	26,171,143	5,722,286	(399,343)	59,056	31,553,142	17,485,619	(399,343)	1,962,324	19,048,600	12,504,542
Land										
CRD	277,132,467	12,676,110	-	126,748	289,935,325	-	-	-	-	289,935,325
CRHC	9,496,053	-	-	-	9,496,053	-	-	-	-	9,496,053
	286,628,520	12,676,110	-	126,748	299,431,378	-	-	-	-	299,431,378
Land Depletion										
CRD	648,301	-	-	-	648,301	239,255	-	18,523	257,778	390,523
Land Under Prepaid Lease										
CRHC	11,303,596	940,304	-	-	12,243,900	2,452,052	-	206,557	2,658,609	9,585,291
Other Assets										
CRD	24,409,752	1,380,640	-	426,226	26,216,618	16,263,846	-	1,658,863	17,922,709	8,293,909
	\$ 2,660,450,287	\$ 149,925,831	\$ (10,110,656)	\$ -	\$ 2,800,265,462	\$ 668,845,364	\$ (9,790,951)	\$ 64,595,376	\$ 723,649,789	\$ 2,076,615,673
Totals										
CRD	2,435,057,221	109,397,061	(10,110,656)	-	2,534,343,626	546,777,029	(9,790,951)	58,638,489	595,624,567	1,938,719,059
CRHC	225,393,066	40,528,770	-	-	265,921,836	122,068,335	-	5,956,887	128,025,222	137,896,614
	\$ 2,660,450,287	\$ 149,925,831	\$ (10,110,656)	\$ -	\$ 2,800,265,462	\$ 668,845,364	\$ (9,790,951)	\$ 64,595,376	\$ 723,649,789	\$ 2,076,615,673

During 2023, \$2,286,670 (2022 - \$2,740,207) in water distribution infrastructure and \$nil (2022 - \$8,300) in other assets were contributed to the District.

In 2023, additions of \$275,106 in Machinery and Equipment and \$131,139 in Work in Progress were for the acquisition of major spare parts for tangible capital assets.

10. TANGIBLE CAPITAL ASSETS continued

	Cost				Accumulated Amortization				Net Book Value December 31, 2022 Restated (Note 2)	
	Balance at December 31, 2021 Restated (Note 2)	Additions	Disposals and Adjustments	Transfers	Balance at December 31, 2022 Restated (Note 2)	Balance at December 31, 2021 Restated (Note 2)	Disposals and Adjustments	Amortization Expense		Balance at December 31, 2022 Restated (Note 2)
Work in Progress										
CRD	\$ 36,029,919	\$ 28,292,400	\$ (125,687)	\$ (12,233,494)	\$ 51,963,138	\$ -	\$ -	\$ -	\$ -	\$ 51,963,138
Engineering Structures										
CRD	1,651,385,657	22,199,272	(2,890,507)	5,259,904	1,675,954,326	357,340,378	(1,792,627)	41,221,752	396,769,503	1,279,184,823
Buildings										
CRD	291,635,134	3,904,848	(1,230,719)	3,650,371	297,959,634	58,475,188	(889,662)	7,765,413	65,350,939	232,608,695
CRHC	128,616,683	34,192,665	-	-	162,809,348	83,423,860	-	3,193,574	86,617,434	76,191,914
	420,251,817	38,097,513	(1,230,719)	3,650,371	460,768,982	141,899,048	(889,662)	10,958,987	151,968,373	308,800,609
Machinery & Equipment										
CRD	74,385,914	6,292,481	(1,894,804)	2,034,869	80,818,460	48,802,654	(2,290,446)	4,155,659	50,667,867	30,150,593
CRHC	39,677,202	2,106,867	-	-	41,784,069	31,049,791	-	1,949,058	32,998,849	8,785,220
	114,063,116	8,399,348	(1,894,804)	2,034,869	122,602,529	79,852,445	(2,290,446)	6,104,717	83,666,716	38,935,813
Vehicles										
CRD	25,419,384	942,062	(381,674)	191,371	26,171,143	16,130,863	(354,485)	1,709,241	17,485,619	8,685,524
Land										
CRD	273,829,557	3,300,399	(31,091)	33,602	277,132,467	-	-	-	-	277,132,467
CRHC	9,496,053	-	-	-	9,496,053	-	-	-	-	9,496,053
	283,325,610	3,300,399	(31,091)	33,602	286,628,520	-	-	-	-	286,628,520
Land Depletion										
CRD	648,301	-	-	-	648,301	220,732	-	18,523	239,255	409,046
Land Under Prepaid Lease										
CRHC	11,303,596	-	-	-	11,303,596	2,258,021	-	194,031	2,452,052	8,851,544
Other Assets										
CRD	23,497,010	538,174	(688,809)	1,063,377	24,409,752	14,539,498	-	1,724,348	16,263,846	8,145,906
	\$ 2,565,924,410	\$ 101,769,168	\$ (7,243,291)	\$ -	\$ 2,660,450,287	\$ 612,240,985	\$ (5,327,220)	\$ 61,931,599	\$ 668,845,364	\$ 1,991,604,923
Totals										
CRD	2,376,830,876	65,469,636	(7,243,291)	-	2,435,057,221	495,509,313	(5,327,220)	56,594,936	546,777,029	1,888,280,192
CRHC	189,093,534	36,299,532	-	-	225,393,066	116,731,672	-	5,336,663	122,068,335	103,324,731
	\$ 2,565,924,410	\$ 101,769,168	\$ (7,243,291)	\$ -	\$ 2,660,450,287	\$ 612,240,985	\$ (5,327,220)	\$ 61,931,599	\$ 668,845,364	\$ 1,991,604,923

11. ACCUMULATED SURPLUS

	2023	2022 Restated (Note 2)
Surplus:		
Invested in tangible capital assets	\$ 1,604,067,129	\$ 1,573,626,665
Operating Funds:		
CRD	191,924,916	156,682,325
CRHC	9,024,492	9,213,309
Total surplus	1,805,016,537	1,739,522,299

Reserve funds set aside for specific purposes:

	2023	2022
Regional		
Equipment Replacement Fund	31,438,262	32,670,563
Feasibility Study Reserve Fund	150,892	147,412
Office Facilities & Equipment Reserve Fund	5,194,073	4,977,806
Regional Parks Capital Reserve Fund	11,218,895	12,610,444
Solid Waste Capital Reserve Fund	12,227,333	11,675,388
Regional Parks Land Capital Reserve Fund	1,193,930	1,125,646
Regional Parks Legacy Operating Reserve Fund	18,185	17,349
Regional Parks Operating Reserve Fund	104,038	97,346
Regional Planning Services Operating Reserve Fund	2,367,466	1,697,335
Regional Growth Strategy Operating Reserve Fund	1,797,033	1,731,257
Climate Action & Adapt Operating Reserve Fund	1,106,375	936,580
Regional Source Control Operating Reserve Fund	482,196	498,070
Land Bank & Housing Operating Reserve Fund	291,543	405,178
HAZMAT Incident Response Operating Reserve Fund	59,900	118,838
Emergency Response 911 Operating Reserve Fund	35,312	106,774
Solid Waste Operating Reserve Fund	22,707,937	26,910,018
GIS Data Maintenance Operating Reserve Fund	42,189	54,399
IW ES Ops Operating Reserve Fund	1,036,927	1,007,205
ES Water Quality Operating Reserve Fund	605,857	528,412
ES HQ Admin Operating Reserve Fund	69,807	60,989
ES Engineering Operating Reserve Fund	481,631	459,483
ES Protection Operating Reserve Fund	1,034,306	807,250
Legislative and General Services Operating Reserve Fund	2,025,082	2,648,603
Regional Emergency Program Operating Reserve Fund	102,984	36,896
Facility Management Operating Reserve Fund	212,378	123,346
HQ Facility Operating Reserve Fund	61,151	58,332
Community Health Operating Reserve Fund	146,289	78,605
GeoSpatial Referencing Operating Reserve Fund	11,386	10,863

11. ACCUMULATED SURPLUS continued

	2023	2022
Sub-Regional		
Royal Theatre Capital Reserve Fund	1,349,247	1,235,073
S.P.W.W.S. Sewer Debt Reserve Fund	910,942	1,141,854
Saanich Peninsula Ice Arena Facility Capital Reserve Fund	4,787,093	4,182,867
SEAPARC Capital Reserve Fund	1,008,222	1,137,932
Trunk Sewers and Sewage Disposal Facilities Capital Reserve Fund	1,713,522	1,235,028
Sidney Treatment Plant Capital Reserve Fund	1,058,166	1,009,507
Saanich Peninsula Water Supply Capital Reserve Fund	5,825,197	5,417,843
McPherson Theatre Capital Reserve Fund	2,583,224	2,390,503
Core Area Wastewater Service Capital Reserve Fund	19,884,574	5,743,431
Core Area Wastewater Debt Reserve Fund	12,738,360	11,488,501
Seaparc Legacy Operating Reserve Fund	2,112	2,015
S.P.W.W.S. Sewer Operating Reserve Fund	1,091,252	658,259
Arts and Culture Grants Operating Reserve Fund	302,765	322,109
Sooke & EA Rec Facilities Operating Reserve Fund	34,223	32,649
Panorama Recreation Operating Reserve Fund	428,520	401,087
JDF Community Planning Operating Reserve Fund	399,333	385,628
Stormwater Quality Sooke Operating Reserve Fund	79,190	50,412
Stormwater Quality Core Operating Reserve Fund	377,248	279,186
Stormwater Quality Sannich Pen Operating Reserve Fund	93,222	44,157
Saanich Peninsula Source Control Operating Reserve Fund	58,108	48,179
LWMP Onsite Operating Reserve Fund	412,769	384,233
LWMP Peninsula Operating Reserve Fund	193,985	135,311
LWMP Core & WS Operating Reserve Fund	925,121	726,636
Core Area Wastewater Operating Reserve Fund	10,834,220	10,633,127
Building Inspection Operating Reserve Fund	656,471	612,699
Emergency Planning Operating Reserve Fund	102,929	60,373
Local		
Shirley Fire Reserve Fund	162,401	130,685
Southern Gulf Islands Emergency Capital Fund	235,276	278,083
Sooke Community Park Capital Fund	229,445	204,085
Pender Island Park Land Reserve Fund	39,557	37,738
Salt Spring Island Park Land Acquisition Reserve Fund	613,636	835,418
Salt Spring Island Parks & Recreation Capital Reserve Fund	370,598	370,597
Southern Gulf Islands Small Craft Harbour Capital Reserve Fund	260,865	189,768
Galiano Island Parks & Recreation Capital Reserve Fund	66,965	288,531
Saturna Island Park Land Reserve Fund	3,495	3,335
Mayne Island Park Land Reserve Fund	129,117	119,388
North Pender Island Fire Capital Reserve Fund	99,344	247,471
Pender Island Parks & Recreation Commission Fund	432,882	422,827
Saturna Island Parks & Recreation Commission Fund	86,689	80,459
Willis Point Fire & Recreation Capital Reserve	154,158	145,782
Port Renfrew Solid Waste Capital Reserve Fund	44,414	36,050
Magic Lake Sewerage System Capital Reserve Fund	393,385	374,653

11. ACCUMULATED SURPLUS continued

	2023	2022
Maliview Estates Sewer Capital Reserve Fund	124,168	79,029
Ganges Sewer LSA Capital Reserve Fund	571,220	593,041
Cedars of Tuam Water Capital Reserve Fund	16,170	7,395
Port Renfrew Sewer System Capital Reserve Fund	38,844	24,997
Magic Lake Estates Water System Capital Reserve Fund	1,176,250	1,121,385
Port Renfrew Sewer & Water System Capital Reserve Fund	44,275	58,573
Lyll Harbour/Boot Cove Water Service Area Capital Reserve Fund	34,808	32,171
Surfside Park Estates Water Capital Reserve Fund	53,732	70,105
Skana Water Service Capital Reserve Fund	30,088	11,638
Sticks Allison Water Capital Reserve Fund	25,053	11,392
Wilderness Mountain Water Capital Reserve Fund	46,513	43,553
Cedar Lane Water Capital Reserve Fund	26,267	17,143
Beddis Water Capital Reserve Fund	15,873	4,198
Fulford Water Capital Reserve Fund	49,940	29,584
Salt Spring Island Park Capital Reserve Fund	622	63,699
Salt Spring Island Pool Facility Capital Reserve Fund	86,656	98,457
Salt Spring Island Emergency Capital Reserve Fund	33,426	43,760
East Sooke Fire Capital Reserve Fund	57,046	52,951
Salt Spring Island Harbours Capital Reserve Fund	180,891	215,513
Family Court Building Capital Reserve Fund	657,104	481,094
Galiano Community Use Building Capital Reserve Fund	99,187	83,107
SSI Library Building Capital Reserve Fund	85,260	56,881
North Galiano Fire Capital Reserve Fund	86,556	79,666
Salt Spring Island Transport Capital Reserve Fund	355,426	391,522
Salt Spring Island Septage Capital Reserve Fund	171,114	153,382
Highland/Fernwood Water SSI Capital Reserve Fund	111,444	41,340
Port Renfrew Fire Capital Reserve Fund	40,937	48,721
Otter Point Fire Capital Reserve Fund	59,021	15,571
Salt Spring Island Transit Capital Reserve Fund	8,583	23,915
Animal Care Legacy Operating Reserve Fund	-	415,189
Highland/Fernwood Water Operating Reserve Fund	101,101	30,566
Beddis Water Operating Reserve Fund	4,016	17,170
Fulford Water Operating Reserve Fund	19,903	4,404
Cedar Lane Water Operating Reserve Fund	9,815	5,331
SSI Septage Composting Operating Reserve Fund	46,700	20,630
Ganges Sewer Operating Reserve Fund	60,660	96,008
Maliview Sewer Operating Reserve Fund	45,843	31,043
Magic Lake Estates Water Operating Reserve Fund	47,811	45,504
Lyll Harbour Boot Cove Operating Reserve Fund	6,497	10,931
Skana Water Operating Reserve Fund	15,572	6,092
Sticks Allison Water Operating Reserve Fund	15,443	7,433
Surfside Park Water Operating Reserve Fund	15,471	14,255
Magic Lake Sewer Operating Reserve Fund	29,241	23,075
Cedar Tuam Water Operating Reserve Fund	2,722	7,867
Durrance Road Fire Operating Reserve Fund	3,453	2,951

11. ACCUMULATED SURPLUS continued

	2023	2022
SGI Emergency Program Operating Reserve Fund	263,293	239,231
SSI Emergency Program Operating Reserve Fund	66,733	72,341
Nuisance & Unsightly Premises Operating Reserve Fund	20,855	19,000
Electoral Area Fire Services Operating Reserve Fund	219,930	323,799
Electoral Area Soil Deposits & Removal Operating Reserve Fund	70,862	74,675
Noise Control Operating Reserve Fund	12,471	21,805
Animal Care Services Operating Reserve Fund	49,531	75,272
SSI Transit Operating Reserve Fund	101,382	192,796
Electoral Area Elections Operating Reserve Fund	197,091	125,101
Stormwater Quality SSI Operating Reserve Fund	57,227	77,945
Stormwater Quality SGI Operating Reserve Fund	29,030	20,797
SSI Economic Development Operating Reserve Fund	79,988	25,197
SSI Transportation Operating Reserve Fund	19,987	19,068
Port Renfrew Sewer Operating Reserve Fund	8,635	4,377
Wilderness Mountain Water Operating Reserve Fund	53	6,277
Port Renfrew Water Operating Reserve Fund	6,286	1,171
SGI Electoral Area Admin Operating Reserve Fund	128,901	114,807
SGI Economic Development Operating Reserve Fund	12,810	8,164
SSI Community Recreation Operating Reserve Fund	473	451
SSI Pool and Park Land Operating Reserve Fund	1,103	18,581
Regional Goose Management Operating Reserve Fund	114,487	-
Fire Dispatch Operating Reserve Fund	67,741	-
JDF EA Admin Operating Reserve Fund	74	-
SSI EA Admin Operating Reserve Fund	3,625	-
Galiano Parks and Recreation Operating Reserve Fund	242,445	-
Capital Region Housing Corporation		
Capital Reserve Fund	8,581,090	8,294,901
Operating Reserve Fund	4,447,078	4,958,728
Total reserves	186,909,502	174,510,572
Accumulated Surplus	\$ 1,991,926,039	\$ 1,914,032,871

12. CONTRACTUAL OBLIGATIONS**a) CAPITAL PROJECTS AND OPERATING CONTRACTS**

At December 31, 2023, the District has outstanding commitments for capital projects of \$58,273,157 (2022 - \$60,106,280) and operating contracts of \$130,721,518 (2022 - \$140,037,051) including \$102,630,701 (2022 - \$107,429,391) for the operation and maintenance of the RTF. Total commitments are \$188,994,675 (2022 - \$200,143,331).

b) LONG-TERM LEASES

The District rents facilities and leases machinery and equipment under long-term operating leases. Future minimum lease payments are as follows:

	2023	2022
2024	\$ 912,959	\$ 133,580
2025	246,519	131,280
2026	186,190	93,649
2027	99,812	53,278
2028	79,445	23,283
Total future minimum lease payments	\$ 1,524,925	\$ 435,070

c) PUBLIC PRIVATE PARTNERSHIP

The District has entered into a multiple-year contract with a third party to design, build, finance, operate and maintain a RTF. The future obligations under the contract are as follows:

	Capital Cost and Financing	Operating and Maintenance Costs	Total Payments
2024	\$ 5,529,745	\$ 4,908,111	\$ 10,437,856
2025	5,529,745	5,028,605	10,558,350
2026	5,529,745	5,727,310	11,257,055
2027	5,529,745	5,251,411	10,781,156
2028	5,529,745	5,371,068	10,900,813
Thereafter	66,356,938	76,344,196	142,701,134
	\$ 94,005,663	\$ 102,630,701	\$ 196,636,364

Operating and maintenance costs to be paid to the private sector partner are contingent on specified performance criteria and the amounts in the table include an estimation of inflation but do not reflect performance holdbacks. The asset values are recorded as tangible capital assets and corresponding liabilities are recorded as debt and disclosed in Note 5.

13. CONTRACTUAL RIGHTS**a) THIRD PARTY AGREEMENTS**

At December 31, 2023, the District has entered into a number of multi-year revenue contracts with third parties. The estimated contractual rights under these contracts are as follows:

	2023	2022
2024	\$ 7,538,080	\$ 292,239
2025	724,465	272,426
2026	731,915	265,880
2027	691,869	212,804
2028	712,625	219,188
	\$ 10,398,954	\$ 1,262,537

b) LONG-TERM LEASES

The District has entered into various contracts for rental revenue. The estimated contractual rights under these contracts are as follows:

	2023	2022
2024	\$ 342,205	\$ 317,896
2025	264,221	199,994
2026	208,271	184,224
2027	45,429	14,395
2028	18,710	8,296
	\$ 878,836	\$ 724,805

14. CONTINGENCIES**a) LAWSUITS**

In the normal course of operations, the District is faced with lawsuits for damages of a diverse nature. At year-end, the District's estimated exposure to each such liability is either not determinable or is not considered to be significant. Claims paid by the District as a result of litigation are reported as expenses. Liabilities are recorded upon a determination that a loss is likely and a determination can be made of the estimated amounts.

14. CONTINGENCIES continued

b) BUILDING ENVELOPE REMEDIATION (BER) - (CRHC)

A number of low income housing buildings are operated by the CRHC under agreements with BCHMC. Prior to the signing of the new Umbrella Agreement in 2012, BCHMC provided funding for building envelope failure remediation for BCMHC and Homes BC buildings. In the event CRHC is unable to comply with agreement terms, BCHMC may require repayment of certain BER subsidies. Funding for future BER for all buildings except for buildings with no operating agreements is subject to future negotiations with BCHMC.

c) GOVERNMENT CONTRIBUTIONS

The CRHC has received funding to develop affordable housing units through forgivable loans. If the developments funded are not used for their approved purpose by the grantor, the loan will become repayable.

15. BUDGET DATA

The budget data presented in these consolidated financial statements is based on the 2023-2027 Financial Plan Bylaw 4537 as approved by the Board on March 15, 2023. Interfund transfers and debt principal payments are removed from the budget and the CRHC budget is added for presentation in the consolidated financial statements. Amortization is not contemplated in development of the budget and, as such, is not included. Other differences between budget and actuals exist such as higher demand for service, unexpected events, or changes in market and economic conditions. The District monitors budget by service and manages variances through service revenue, budget amendments, or reserve balances. The table below reconciles the budget surplus reported in the consolidated statement of operations to the budget surplus approved by the Board.

	Total
Budget annual surplus (deficit) as reported	\$ 60,975,724
Deduct outflows for:	
Transfers to reserve funds	(19,262,214)
Transfers to capital funds	(26,448,423)
Transfers to equipment replacement fund	(4,068,622)
Debt principal payments	(16,570,595)
CRHC transfers to reserve funds	(3,107,953)
CRHC debt principal payments	(6,476,806)
Add inflows for:	
Transfers from reserve funds	6,815,811
Transfers from capital funds	1,973,970
Prior year net surplus	6,122,064
CRHC transfers from reserve funds	202,312
Annual surplus approved by the Board	\$ 155,268

16. GOVERNMENT TRANSFERS

The following government transfers have been included in revenues:

	2023	2022
Federal	\$ 30,726,636	\$ 7,743,554
Provincial	49,829,566	38,792,422
Local	130,791,430	127,622,977
	\$ 211,347,632	\$ 174,158,953

Federal Government transfers include \$24,363,312 (2022 - \$6,216) relating to the Rapid Housing Initiative. Provincial Government transfers include \$nil (2022 - \$16,239,829) for the Regional Housing First Program (RHFP). Local Government transfers include tax levies collected by the Province and municipalities on behalf of the District.

17. PENSION PLAN

The District and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 43,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$5,949,827 (2022 - \$5,210,779) for employer contributions to the plan in fiscal 2023, while employees contributed \$5,496,430 (2022 - \$4,823,280) to the plan in fiscal 2023.

The next valuation will be as at December 31, 2024.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

18. RELATED PARTY TRANSACTIONS

The Capital Regional Hospital District (CRHD) is a related party to the CRD. The Board of Directors for each entity is comprised of the same individuals. As legislated by the Hospital District Act, the officers and employees of the CRD are the corresponding officers and employees of the CRHD. The CRD and CRHD are separate legal entities as defined by separate Letters Patent and authorized by separate legislation. During the year the CRHD purchased, at cost, \$947,496 (2022 - \$883,575) of administrative support and project management services from the CRD.

The Regional Housing First Program (RHFP) is a partnership between the CRD, the Provincial government, and the Federal government to provide capital funding to affordable housing projects in the region. The CRD, CRHC and CRHD will invest a combined \$40 million towards projects. In 2018, a RHFP project management office was created to support the delivery of the program. During the year, the CRHD contributed \$120,653 (2022 - \$118,287) and the CRHC contributed \$54,294 (2022 - \$27,538) to the CRD, to cost share in administrative support and project management services.

19. GVLRA - CUPE LONG-TERM DISABILITY TRUST

The Trust was established January 1, 1987 as a result of negotiations between the Greater Victoria Labour Relations Association (GVLRA) representing a number of employers and the Canadian Union of Public Employees (CUPE) representing a number of CUPE locals. The Trust's sole purpose is to provide a long-term disability income benefit plan. The employers and employees each contribute equal amounts into the Trust. The District paid \$622,128 (2022 - \$485,654) for employer contributions and District employees paid \$625,236 (2022 - \$485,654) for employee contributions to the plan in fiscal 2023. Based upon most recent information, at December 31, 2022, the total plan provision for approved and unreported claims was \$25,808,500 with a net deficit of \$(3,026,543).

20. SEGMENTED REPORTING

The District is a diversified regional government that provides a wide range of services to its stakeholders. For management reporting purposes, the District's operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

District services are provided by departments and their activities are reported within these funds. Certain functions have been separately disclosed as segmented information, along with accounting for the services they provide as follows:

Water Services:

Water Services operations include responsibility for the supply of wholesale water to the core municipalities, distribution to the Saanich Peninsula, the Westshore Communities, and Sooke. This segment also includes accountability for a number of local water service areas in Port Renfrew, Saltspring Island, and the Southern Gulf Islands.

Sewer Services:

Sewer Services operations include responsibility for the design, build, and operation of sewage collection, treatment, and disposal systems in the District. This includes the accountability for liquid waste in the core area and a number of local sewer service areas in Port Renfrew, Saltspring Island, and the Southern Gulf Islands.

Environmental Health Services:

Environmental Health Services operations are responsible for solid waste management and related environmental assessment and regulatory programs. The department provides municipal solid waste disposal and recycling services.

Recreation and Cultural Services:

Recreation and Cultural Services operations provide a wide variety of facilities and programs to residents of the capital region. Regional Parks is responsible for establishing and protecting a network of regional parks. Three recreation centers are operated in Sooke, Sidney, and Ganges. There are a number of parks and recreation programs located throughout the Southern Gulf Islands.

20. SEGMENTED REPORTING continued

General Government Services:

General Government Services operations are responsible for providing the functions of Corporate Services (Financial Services, GIS & Information Technology, Business Development, Risk Management, Payroll, Arts Development, and Facilities Management), Administration (Human Resources and Corporate Communications), and Planning and Protective Services.

Capital Region Housing Corporation:

The CRHC is a wholly-owned subsidiary of the Capital Regional District. It was incorporated under the laws of British Columbia Company in 1982 and its principal activity is the provision of rental accommodation for citizens of the District. The CRHC operates properties with 1,931 housing units.

The following page provides additional Segmented Information. The accounting policies used in these segments are consistent with those followed in preparation of the consolidated financial statements as disclosed in Note 1.

20. SEGMENTED REPORTING continued

Year ended December 31, 2023

	Water Services	Sewer Services	Environmental Health Services	Recreation and cultural services	General government services	Capital Region Housing Corporation	2023
Revenue							
Government transfers	\$ 8,256,225	\$ 62,270,888	\$ 1,240,750	\$ 38,901,452	\$ 81,157,864	\$ 19,520,453	\$ 211,347,632
Sale of services	62,395,640	2,232,044	25,994,449	5,279,738	1,857,924	-	97,759,795
Other revenue	7,993,625	5,086,887	10,488,347	6,506,661	11,709,761	-	41,785,281
Affordable housing - rental income	-	-	-	-	-	24,565,024	24,565,024
Actuarial adjustment of long-term debt	3,875,000	(514,276)	(113,799)	(1,218,681)	2,078,104	-	4,106,348
	82,520,490	69,075,543	37,609,747	49,469,170	96,803,653	44,085,477	379,564,080
Expenses							
Salaries, wages and benefits	17,436,822	2,005	3,553,275	18,760,953	49,145,687	4,462,106	93,360,848
Contract for services and consultants	3,994,934	8,024,324	10,679,587	1,328,199	7,057,361	1,483,027	32,567,432
Repairs and maintenance	71,802	535,206	2,112,044	901,291	1,277,967	2,099,650	6,997,960
Supplies	1,814,231	3,360,830	179,732	1,244,362	2,062,817	(162,025)	8,499,947
Utilities	1,132,636	2,677,034	79,280	1,070,857	365,806	2,013,004	7,338,617
Amortization of tangible capital assets	14,114,903	27,409,270	3,532,423	5,225,203	8,356,688	5,956,889	64,595,376
Interest on debt	2,559,248	7,733,976	113,272	696,120	7,672,335	4,163,763	22,938,714
Other expenses	3,286,916	20,589,753	8,044,892	9,192,709	21,946,230	2,311,518	65,372,018
	44,411,492	70,332,398	28,294,505	38,419,694	97,884,891	22,327,932	301,670,912
Annual Surplus (Deficit)	\$ 38,108,998	\$ (1,256,855)	\$ 9,315,242	\$ 11,049,476	\$ (1,081,238)	\$ 21,757,545	\$ 77,893,168

20. SEGMENTED REPORTING continued

Year ended December 31, 2022

	Water Services	Sewer Services	Environmental Health Services	Recreation and cultural services	General government services	Capital Region Housing Corporation	2022 Restated (Note 2)
Revenue							
Government transfers	\$ 10,568,172	\$ 58,522,968	\$ 944,110	\$ 33,752,557	\$ 50,145,805	\$20,225,341	\$ 174,158,953
Sale of services	58,185,112	2,140,992	26,050,314	4,095,420	1,590,375	-	92,062,213
Other revenue	5,085,705	3,322,704	8,860,119	5,730,496	9,633,425	-	32,632,449
Affordable housing - rental income	-	-	-	-	-	22,548,539	22,548,539
Actuarial adjustment of long-term debt	3,770,320	1,238,378	(113,831)	(1,028,620)	1,916,737	-	5,782,984
	77,609,309	65,225,042	35,740,712	42,549,853	63,286,342	42,773,880	327,185,138
Expenses							
Salaries, wages and benefits	16,061,148	84,246	3,096,847	16,434,368	43,739,838	3,813,721	83,230,168
Contract for services and consultants	4,769,776	6,255,761	9,191,730	1,037,985	6,403,983	1,123,805	28,783,040
Repairs and maintenance	67,487	602,789	1,837,079	697,242	1,007,956	1,625,882	5,838,435
Supplies	1,416,079	2,549,632	109,138	1,206,598	2,026,591	386,955	7,694,993
Utilities	1,070,112	2,649,594	78,083	1,025,552	511,422	2,005,702	7,340,465
Amortization of tangible capital assets	13,682,853	27,198,912	3,231,228	4,816,590	7,665,355	5,336,661	61,931,599
Interest on debt	3,579,825	7,765,610	32,340	633,649	7,499,108	3,573,882	23,084,414
Other expenses	4,896,555	19,508,531	6,725,835	8,603,613	709,135	1,893,347	42,337,016
	45,543,835	66,615,075	24,302,280	34,455,597	69,563,388	19,759,955	260,240,130
Annual Surplus (Deficit)	\$ 32,065,474	\$ (1,390,033)	\$ 11,438,432	\$ 8,094,256	\$ (6,277,046)	\$23,013,925	\$ 66,945,008

21. FINANCIAL RISKS AND CONCENTRATION OF RISK

The District is potentially exposed to credit risk, market and interest rate risk, liquidity risk, and foreign exchange risk from the District's financial instruments. Qualitative and quantitative analysis of the significant risks from the District's financial instruments is provided below by type of risk.

a) CREDIT RISK

Credit risk primarily arises from the District's cash and cash equivalents, accounts receivable and investments. The risk exposure is limited to their carrying amounts at the date of the consolidated statement of financial position.

Accounts receivable primarily consist of amounts receivable from government organizations, residents and financial institutions. To reduce the risk, the District regularly reviews the collectability of its accounts receivable and if needed, will establish an allowance based on its best estimate of potentially uncollectible amounts. As at December 31, 2023, the amount of allowance for doubtful debts was \$1,368,400 (2022 - \$1,242,165). The District historically has not had difficulty collecting receivables, nor have counterparties defaulted on any payments.

There has been no change to the credit risk exposure from 2022.

b) MARKET AND INTEREST RATE RISK

Market risk is the risk that changes in market prices and inputs, such as interest rates, will affect the District's income. The objective of market risk management is to control market risk exposures within acceptable parameters while optimizing the return on risk.

The District manages market risk by holding cash balances with top rated Canadian Schedule I financial institutions. The investments are managed following the investment policy which is approved by the District's Board of Directors. The District periodically reviews its investments and is satisfied that the investments are being managed in accordance with the investment policy.

Interest rate risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in the market interest rates. The District's investments are disclosed in Note 3 and changes in the fair value of investments have parallel changes in unrealized gains or losses until realized on disposal. The District's exposure to interest rate risk in relation to debt instruments is limited to long-term debt and short-term financing. The risk applies only to long-term debt when amortization periods exceed the initial locked-in term. Short-term financing is subject to daily float rates, which can result in variability over the course of short-term financing. Interest rate risk related to debt instruments is managed through budget and cash forecasts. Interest rate risk relating to mortgages is mitigated by the subsidy assistance received from BCHMC and CMHC which is based on mortgage principal and interest payments.

There has been no change to the interest rate risk exposure from 2022.

c) LIQUIDITY RISK

Liquidity risk is the risk that the District will not be able to meet its financial obligations as they become due. The District manages liquidity risk by continually monitoring actual and forecasted cash flows from operations, anticipated investing, and financial activities to ensure that its financial obligations are met.

There has been no change to the liquidity risk exposure from 2022.

21. FINANCIAL RISKS AND CONCENTRATION OF RISK continued

d) FOREIGN EXCHANGE RISK

The District has not entered into any agreements or purchased any foreign currency hedging arrangements to hedge possible currency risks, as management believes that the foreign exchange risk derived from currency conversions is not significant. The foreign currency financial instruments are short-term in nature and do not give rise to significant foreign currency risk.

There has been no change to the foreign exchange risk exposure from 2022.

22. COMPARATIVE INFORMATION

Certain comparative information has been reclassified to conform with the financial statement presentation adopted in the current year. The District has included amounts previously presented as Grants in aid and Other expenses in General government services on the Consolidated Statement of Operations.

Capital Regional District

Schedule of Remuneration & Expenses: Employees

For the year ended December 31, 2023

Name	Position	Salary	Expenses	Total
ACHUFF, MICHAEL	Environmental Technician 2	\$ 84,213	\$ 89	\$ 84,302
ACOSTA, GUILLERMO	Technical Services Technician 2	87,460	129	87,589
ALSDORF, MELANIE	Mgr SEAPARC Recreation	141,161	3,008	144,168
AMYOTTE, CORINNE	Mgr Payroll	132,047	658	132,705
ANDERSON, REGAN	Capital Asset Accountant	97,341	1,175	98,517
ANDERSON, RYAN	Fitness Weights and Rehabilitation Coord	82,999	175	83,174
ANDERSON, SAM	Team Lead Water System Operations	115,892	3,079	118,971
ANDERSON, SAWYER	Water Treatment Operator	95,234	1,259	96,493
ANDRIE, STUART	Property Manager Housing Operations	79,109	1,134	80,243
ARNET, JESSICA	Real Estate Property Officer	92,119	473	92,592
ARTHUR, DEREK	Technical Lead Development and Referrals	104,715	15	104,730
ASH, SHELBY	Laboratory Technician 2	77,556	-	77,556
ATCHISON, JAMES	Computer Support Technician	77,175	-	77,175
ATTAR, ARMAGHAN	Environmental Contaminants Officer	83,678	2,194	85,872
BADER, MATHEW	Financial Systems Advisor	96,577	3,404	99,981
BANDRINGA, NATALIE	Planner	101,987	181	102,168
BARCLAY, JEFF	UO 2 Salt Spring and Pender Islands	100,342	950	101,292
BARNARD, KEVIN	Regulatory Inspector	86,562	63	86,625
BARNES, MICHAEL	Sr Mgr Health and Capital Planning Strat	163,358	195	163,553
BAYNES, CARISSA	Mgr Housing Facilities and Maintenance	112,500	117	112,618
BEARD, STACEY	Equipment Operator 3	76,322	441	76,764
BECK, KATHERINE	Mgr Program Services Panorama	121,347	1,188	122,535
BEECH, CHLOE	UO 2 Regional Supply JdF Saan Pen	74,748	586	75,334
BENJAMIN, TOM	Business Systems Analyst	112,058	-	112,058
BENNETT, SCOTT	Mgr Technical Services	114,582	27	114,609
BETANZO, ADRIAN	Engineering Technician 5	100,619	1,190	101,808
BEWLEY, GRAHAM	Supvr Core Area Wastewater Operations	131,853	31	131,885
BEZEAU, JEAN PAUL	GIS Technologist 2	92,154	-	92,154
BIGGS, RYAN	Watershed Technician Vegetation Mgmt	131,683	1,058	132,741
BINKS, ROB	Field Supervisor Water Operations	122,633	407	123,040
BINNERSLEY, LAUREN	Corporate Asset and Grant Mgmt Analyst	82,196	38	82,234
BIRD, ARON	GIS Business Analyst	98,723	-	98,723
BLACKWELL, WARREN	Team Lead Construction and Capital Works	132,091	407	132,497
BLACQUIERE KEVIN	Assistant Bylaw Enforcement Officer	84,362	1,427	85,788
BLANEY, JENNIFER	Mgr Water Quality Laboratory	132,038	89	132,127
BOOTH, MONIQUE	Mgr Communication Services	132,047	3,660	135,706
BOUTILIER, JESSE	Team Lead Water Treatment Operations	123,555	338	123,892
BOYNE, NATHAN	Fire Emergency Preparedness Team Lead	134,277	110	134,387
BRACEY, JORDAN	UO 2 Regional Supply JdF Saan Pen	77,632	521	78,153
BRADLEY, JAMES	UO 3 Salt Spring and Pender Islands	98,499	2,351	100,849
BRADSTOCK, SAM	UO 2 WW Treatment Core Area McLoughlin	91,528	743	92,272
BRENAY, JAMES	Conveyance Team Lead	112,253	340	112,593
BREWSTER, LORRAINE	Sr Mgr Panorama Recreation	163,281	3,514	166,795
BRIDGES, GEORGE	UO 4 Regional Supply JdF Saan Pen	107,581	407	107,988
BRIDGES, GORDIE	UO 4 Regional Supply JdF Saan Pen	121,241	867	122,108

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
BRIDGEWOOD DAVID JOHN	Revenue Analyst	98,081	1,175	99,256
BROGAN, JOHN	Caretaker	72,205	6,553	78,758
BROOKS, SKYLAR	Team Lead McLoughlin Point WWTP	109,277	2,227	111,504
BROTMAN, NOAH	Research Planner	96,283	191	96,474
BUCKLAND, NIGEL	Watershed Technician Wildlife Biologist	134,592	485	135,077
BULL MICHAEL	Computer Support Technician	73,161	2,150	75,311
BURR, RICHARD	UO 3 Salt Spring and Pender Islands	107,803	631	108,434
BURRELL MICHAEL	Watershed Technologist 2 GIS	90,757	-	90,757
BURROWS, NIGEL	Mgr Wildfire Security and Emerg Response	132,038	1,462	133,500
BUSTARD, PATRICK	Accounting Supervisor	122,954	2,029	124,983
BUTTS, JOHN	Conveyance Team Lead	117,728	1,624	119,352
BYRCH, SHARON	Mgr Information Services	141,161	653	141,814
BYRON, JUSTIN	Senior Park Maintenance Worker	89,190	1,168	90,358
CAIN, CAMERON	Electrical and Instrumentation Team Lead	133,067	3,593	136,660
CAMPBELL, KARLA	Sr Mgr Salt Spring Island Administration	163,359	4,100	167,459
CAMPBELL, SARAH	Mgr Human Resources and Strategies	139,122	161	139,284
CANNEN ROMULO	SAP Business Analyst	108,245	-	108,245
CARBY, SHAWN	Sr Mgr Protective Services	163,367	744	164,112
CAREY, STEVEN	Sr Mgr Legal and Risk Management	158,799	7,235	166,034
CARLSON, RICHARD	Senior Heavy Duty Mechanic	119,078	-	119,078
CARMICHAEL, DOUG	GIS and Planning Technologist	81,277	8	81,285
CEELEN, SCOTT	Industrial Mechanic	111,929	43	111,972
CESSFORD, DAN	Kitchen Scraps Landfill Attendant	80,222	-	80,222
CHAMBERLIN, LUKE	Team Lead Water Transmission Operations	108,006	499	108,505
CHAN, NELSON	Chief Financial Officer	274,833	9,034	283,866
CHAPMAN JONATHAN	Mgr Telecommunications and Automation	114,070	2,374	116,445
CHARRON, CHANTALLE	Administrative Coordinator 2	76,294	-	76,294
CHENEY, RUSS	Audio/Video Systems Analyst	95,772	27	95,798
CHERNOFF, AIDAN	UO 2 Wastewater Coll Core Area Saan Pen	81,327	3,852	85,180
CHETTLEBURGH, SIMON	UO 3 Regional Supply JdF Saan Pen	84,211	406	84,617
CHOKKALINGAM, SENTHIL	Mgr SAP Technical Services	158,253	520	158,773
CHOLETTE, CHARLES	Project Engineer	102,346	656	103,002
CHRISTENSEN MAXWELL	Supvr Business Systems and GIS	107,872	341	108,213
CHYTILOVA, VANDA	Mgr Enterprise Resource Planning	158,253	6,316	164,569
CLEAVE, THEA	Parks Financial Analyst	77,243	169	77,412
CONNOR, GERRETT	Computer Support Technician	75,959	27	75,986
CONSTABEL, ANNETTE	Sr Mgr Watershed Protection	176,382	1,976	178,358
COWLEY, MALCOLM	Mgr Wastewater Engineering and Planning	158,253	1,091	159,344
CRANWELL, MARK	Building Plumbing Inspector	104,187	4,195	108,382
CROOKS SHEPHERD, HAYLEY	UO 2 Regional Supply JdF Saan Pen	74,977	647	75,625
CULLEN, CLAYTON	Mgr Water Transmission Operations	128,238	2,879	131,117
CULLEN, KELSEY	Park Operations Supervisor	83,098	1,236	84,334
CUNLIFFE, DAVID	Park Maintenance Worker 5	75,392	477	75,869
CURNOW STEVEN	Mgr Watershed Protection Operations	132,047	1,023	133,069
CURTIS MATTHEW	Mgr Facilities and Operations Panorama	132,047	2,448	134,494

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
DALES, JASON	Sr Mgr Wastewater Infrastructure Ops	155,384	995	156,379
DAVID IVY BERNADETTE	SAP Business Analyst	113,513	-	113,513
DAVIES, MORGAN	Environmental Conservation Specialist	87,358	1,029	88,386
DAVIS, IAN	Maintenance Management Coordinator	101,890	2,635	104,525
DAVIS, KAREN	Utility Billing Supervisor	92,640	148	92,787
DAVIS, SPENCER	Laboratory Technician 2	76,750	-	76,750
DAWSON, RYAN	Senior Building Maintenance Attendant	71,221	6,369	77,590
DEELSTRA, CHRISTY	Maintenance Management Analyst	97,053	-	97,053
DELGADILLO LOPEZ FRANCISCA	Mgr Strategic Planning	141,049	181	141,230
DESPINS, MARC	Sr Financial Officer	92,257	1,085	93,342
DIMOCK, GORDON	Purchasing Assistant	76,664	-	76,664
DIONNE, DENISE	Administrative Coordinator 2	76,667	324	76,990
DIXON MICHAEL	Warehouse Coordinator	82,078	-	82,078
DOBOS, TONY	Assistant Bylaw Enforcement Officer	80,386	-	80,386
DOLINSKY, GINA	Community Planner	94,069	3,932	98,001
DONOVAN, SHELLEY	Environmental Science Officer 1	81,513	107	81,620
DOS SANTOS REIS, ANDRESSA	HR Operations and Reporting Analyst	77,468	-	77,468
DOUILLARD, JAY	Research Analyst	98,008	191	98,199
DREW, JAMES	UO 2 Regional Supply JdF Saan Pen	75,365	100	75,465
DREW, NICHOLAS	Park Maintenance Worker 5	74,899	1,238	76,137
DUFFEY, DARREN	Employee Engagement Specialist	113,275	1,470	114,746
DUNN, WENDY	Environmental Science Officer 2	86,707	1,601	88,308
DUNSTAN, MATTHEW	Senior Applications Analyst	107,642	-	107,642
DUPUIS, JESSICA	Water Quality Officer	86,570	2,855	89,425
DUPUIS, KELSEY	Mgr FOI and Privacy	112,424	38	112,461
DURKIN CHRISTOPHER	Industrial Mechanic	135,569	3,850	139,419
DUTHIE, TANYA	Mgr IWS Administration	96,236	4,088	100,323
EAM, SAMBO	Mgr Financial Reporting	139,728	5,544	145,272
EARLE, HAYDEN	Field Supervisor Water Operations	167,067	4,272	171,339
EAST, ERICA	SAP Business Analyst	100,136	4,888	105,023
EDWARDS, KELLY	Watershed Technologist 2 GIS	98,347	-	98,347
EDWARDS, NATASHA	Utility Op 4 Heavy Duty Equipment Op	89,048	1,397	90,444
ELLIOTT NICOLE	Mgr Climate Action Programs	125,584	1,733	127,318
ELLIOTT, DONALD	Sr Mgr Regional Housing	175,215	5,556	180,771
ELLYOON, AREZOU	Financial Analyst 4	80,428	2,411	82,840
ENGWER, JUSTIN	Network Analyst	102,141	123	102,264
ESTERER, JOHN	Project Engineer	117,537	546	118,083
ETHERINGTON, ANDREW	Maintenance and Operations Leadhand	77,954	341	78,295
FAFARD, DREW	Supervisor Safety and Technical Services	161,462	1,782	163,244
FALCONER, KEVIN	UO 4 Regional Supply JdF Saan Pen	94,283	132	94,416
FARZAD, MAHNAZ	Mgr Development Strategies	116,835	3,420	120,254
FERNANDEZ, CARLOS	Electronics Technologist	145,363	513	145,876
FERRIS ELIZABETH	Mgr Env'r Res Mgmt Policy and Planning	118,011	1,283	119,294
FIELD, KARLEY	Budget Coordinator	83,868	4,140	88,008
FISHER, KAMAR	Financial Systems Advisor	98,287	2,373	100,660

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
FORBES, SARAH	Asset Management GIS Team Lead	98,576	242	98,817
FOWLER, DEANNA	Sr Property Mgr Tenant and Admin Svcs	88,075	-	88,075
FOWLES ROBERT	Mgr Planning and Capital Projects	146,240	2,456	148,696
FRAME DUNCAN	UO 2 WW Treatment Core Area McLoughlin	91,320	619	91,939
FRANKLIN, PHILLIP	Mechanic 4 - Heavy Duty	106,515	-	106,515
FRASER, ALICIA	GM Integrated Water Services	106,686	32,649	139,335
FREER, ANDREW	Senior Park Ranger	92,342	294	92,636
FUDGE, CRYSTAL	Environmental Technician 2	87,549	744	88,293
GAIR, GEOFFREY	Facility Maintenance Worker 3	75,037	116	75,153
GANN, MARK	Watershed Technologist	105,242	1,057	106,299
GARDNER JAMES	Senior Hydrologist	123,455	1,223	124,678
GARDNER, DAVID	UO 4 Wastewater Coll Core Area Saan Pen	104,709	201	104,910
GARRY, EMILY	Senior Information Management Analyst	88,604	35	88,639
GEORGE, JUSTIN	Parks Mechanic	98,853	-	98,853
GESTWA, TOM	Park Technician	79,087	350	79,437
GILL NAVDEEP	Mgr Occupational Health and Safety	115,357	2,268	117,625
GILLET, MOLLY	UO 2 Wastewater Treatment Saan Pen	72,792	2,687	75,479
GILPIN CHRISTOPHER	Mgr Arts and Culture Support Service	114,979	12	114,991
GIRARDET, JEFFERY	Utility Op 4 Heavy Duty Equipment Op	119,069	1,340	120,409
GLEW, DEBBIE	Clerk 5	77,746	-	77,746
GORDON, RIKKI	Business System Support Technician	78,782	27	78,809
GORMAN MICHAEL	Senior Bylaw Enforcement Officer	88,068	156	88,224
GORMAN ROB	Network Analyst	133,816	-	133,816
GOSPER, DAMON	Project Engineer	128,808	4,328	133,136
GOVAN JAMES	Facilities Maintenance Supervisor	101,812	147	101,959
GRANDY JOAN	Manager of Safety	90,299	1,989	92,288
GRAY ALEXANDER	Computer Support Technician	76,935	-	76,935
GRAY, JASON	Community Recreation Coord Youth Pgms	81,286	405	81,691
GRAY, ZOE	Mgr Website and Public Engagement	132,047	2,084	134,131
GREEN, DALE	Sr Supervisor Regional Source Control	110,704	-	110,704
GREENO MATTHEW	Community Energy Specialist	92,424	1,533	93,957
GREGG ELIZABETH	Maintenance and Operations Leadhand	78,729	1,680	80,408
GREIG, ROB	Industrial Mechanic	127,336	2,286	129,622
GRIGG, SHARON	Human Resources Advisor	108,951	16	108,966
GRIPICH JAMES	Regional Housing Communications Officer	81,383	9	81,391
GROOT, NATHAN	Manager of Internal Controls	118,561	3,806	122,367
GROULX, MARK	Mgr Bylaw Enforcement and Animal Care	136,328	4,455	140,784
GULLEKSON, GEOFF	Radio and Geospatial Systems Coordinator	131,509	5,767	137,277
HAAS, TIM	Field Supervisor Industrial Automation	147,088	520	147,607
HAESEVOETS, KATHY	Tour and Program Coordinator	76,705	236	76,941
HAIN, JANIS	Park Maintenance Worker 5	74,809	676	75,485
HALL, FRASER	Technical Lead, Hydrology and Dam Safety	98,688	688	99,376
HANCOCK, ADAM	Park Operations Team Lead Carpenter	114,703	863	115,566
HARDIMAN, LAURA	Mgr Asset Management	141,169	6,563	147,732
HARDY, KEEGAN	Corporate Energy Specialist	85,131	976	86,106

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
HARRADINE, JIM	Wildfire Security and Emerg Resp Asst	89,037	-	89,037
HARRIS DAVID	Mechanic 4 - Heavy Duty	103,424	-	103,424
HARRIS, GLENN	Sr Mgr Environmental Protection	178,782	5,174	183,957
HAUFF CHRISTOPHER	Sr Mgr Tech and Digital Transformation	98,001	5,758	103,758
HAWTHORNE, SCOTT	Field Supervisor Water Operations	142,266	2,370	144,637
HAYES, ALESHA	Communications Liaison	81,249	551	81,800
HE, JENMEI	Laboratory Technician 2	76,744	-	76,744
HEIDARY-MONFARED, SADRA	Mgr Process Engineering	158,253	8,230	166,483
HEMUS, BURN	Operations Team Lead	118,441	130	118,571
HENDERSON CORAL LEE	Administrative Coordinator 2	91,240	2,065	93,305
HENDERSON, MARTIN	Aquatic Program Coordinator	77,651	1,747	79,398
HENDERSON, NEIL	Park Maintenance Worker 5	78,080	626	78,707
HENDERSON, STEPHEN	Sr Mgr Real Estate	164,798	5,297	170,095
HENNIGAN, DAVID	Sr Mgr, Information Technology & GIS	178,296	2,291	180,587
HICKS, JOHN	Transportation Planner	118,696	1,272	119,968
HLIVA, ADAM	Mgr Wastewater Conveyance Operations	129,511	871	130,382
HOGARTH, JARROD	UO 4 Wastewater Treatment Saan Pen	105,412	546	105,958
HOGUE, ANDREW	Mgr Corporate Finance	142,510	3,388	145,898
HOGLUND, COLLEEN	Mgr Program Services SEAPARC	115,613	417	116,029
HOHN ABRAHM	UO 3 Salt Spring and Pender Islands	90,006	2,946	92,952
HOLDEN, DAVID	Landfill Maintenance Worker	83,232	994	84,226
HOLMES, JENNIFER	Supervisor Business Systems Support	101,585	2,259	103,843
HORHOZER, JOCELYN	UO 2 WW Treatment Core Area McLoughlin	82,415	816	83,231
HOZACK, JOHN	Supvr Hartland Maintenance and Ops	143,717	2,121	145,838
HUCULAK, SHAUNA	Mgr Archaeology	117,752	3,627	121,378
HUTCHESON, LARISA	GM Parks and Environmental Services	247,454	2,397	249,851
ILUK, DAVID	Team Lead McLoughlin Point WWTP	113,003	599	113,602
INCE, RACHAEL	Outdoor Recreation Specialist	75,233	3,309	78,542
INGRAHAM, ROBERT	Mgr Corporate Occ Health and Safety	158,179	1,762	159,941
IQBAL, YASAR	SAP Business Analyst	90,550	8,682	99,233
IRG, SHAYNE	Sr Mgr Water Infrastructure Operations	174,603	1,722	176,325
IRWIN, MARIE	Supvr Regulatory Inspections	98,511	557	99,068
JASINSKY, DENIS	Mgr Core Area Wastewater Operations	133,858	705	134,563
JEFFERIES, ANDREW	Team Lead Water Treatment Operations	113,666	1,549	115,215
JENKINSON, CAROLYN	Manager Executive Operations	106,372	231	106,603
JESNEY, IAN	Sr Manager, Infrastructure Engineering	138,003	7,892	145,896
JIN WENJING	Financial Analyst 2	75,833	20	75,852
JO, KYU CHANG	Sr Financial Advisor	110,668	1,380	112,048
JOBSIS, MARK	Business Systems Analyst	108,130	-	108,130
JOHANSSON KENNETH	Mgr Business Systems	141,161	3,435	144,595
JOHNSTON, JESSE	UO 2 Regional Supply JdF Saan Pen	78,753	476	79,229
JONES, BETHANY	Manager Financial Systems & Reporting	125,074	5,877	130,951
KAWATA, NADINE	Manager Housing Planning Policy & Prgs	127,863	258	128,121
KELLY, JARED	Mgr IWS Capital Projects	141,911	682	142,593
KEMLE, KRISTIN	Senior Property Manager	103,522	1,686	105,209

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
KENT, IAN	UO 2 WW Treatment Core Area McLoughlin	97,439	541	97,980
KHAN, USAMA	Network Analyst	132,686	-	132,686
KICKHAM, PETER	Mgr Environmental Regulations	132,047	587	132,633
KILVERT, TODD	Technical Services Technician 2	86,635	572	87,207
KING, MARTINE	Arena Coordinator	83,200	974	84,175
KIPPAN, ROBIN	Team Lead McLoughlin Point WWTP	93,680	429	94,110
KIRKPATRICK, DARREN	Park Maintenance Worker 5	75,006	397	75,403
KOBY, PATRICK	Building Inspector 3	96,964	3,520	100,484
KOLIC, JOE	Electrician Class A FSR	141,120	-	141,120
KONICEK, KATARINA	Project Engineer	116,865	1,021	117,886
KORNELSON JAMES	Electrician 2	119,831	-	119,831
KOSIANCE BRADLEY	Electronics Technologist	112,364	835	113,199
KOZAK, CRAIG	Team Lead Water Treatment Operations	110,648	584	111,233
KRISHNA, SUDHA	Mgr Social Marketing	130,741	194	130,935
KROENING, JAMES	Senior Operator 3 Team Lead	112,191	987	113,179
KRUGER ALLAN	Senior Operator 2	135,366	2,089	137,455
KUZMAN MICHAEL	UO 4 Salt Spring and Pender Islands	129,046	2,339	131,385
LACHANCE, RIANNA	Sr Mgr Financial Services	180,478	5,690	186,168
LAGOA, MARLENE	Mgr Leg Services and Deputy Corp Officer	131,157	741	131,898
LAMBERT KATHARINE	Sr Ppty Mgr Tenant and Community Svcs	92,046	783	92,829
LANE, KRISTA	Property Manager Housing Operations	86,409	28	86,437
LATHIGEE, JONATHAN	Supvr Business Systems and GIS	145,355	384	145,740
LAVIGUEUR, ERIC	Maintenance Management Analyst	94,696	-	94,696
LAWRENCE, IAIN	Sr Mgr JdF Local Area Services	163,363	1,104	164,467
LAZARO, DIANNE	SAP Business Analyst	104,443	2,373	106,816
LEAHY, CATHY	Senior Administrative Secretary	76,623	-	76,623
LEAHY, JEFFREY	Sr Mgr Regional Parks	176,361	827	177,188
LEE PATRICIA	Treasury Analyst	98,471	1,175	99,647
LEE, JOLDINE	Building Inspector 3	96,224	2,913	99,138
LEE, WENDY	Laboratory Coordinator	105,317	-	105,317
LESPERANCE, BRUCE	Maintenance Management Analyst	86,153	47	86,201
LETOURNEAU, MARTIN	Landfill Maintenance Worker	78,989	-	78,989
LI, YE	Sr Financial Advisor	107,232	1,175	108,407
LINCOLN, CRAIG	Team Lead McLoughlin Point WWTP	79,523	9,894	89,416
LINDSAY CHRISTOPHER	Watershed Technician Operations	112,476	2,644	115,120
LITTLEJOHN, WARREN	Field Supervisor Watershed	163,094	3,765	166,860
LIU, ANDY	Mgr Environmental Engineering	158,142	-	158,142
LOCKE, HENRY	Draftsperson 3	86,498	458	86,955
LORETTE, KEVIN	GM Planning and Protective Services	241,252	1,922	243,174
LOWE, CHRIS	Supervisor Environmental Monitoring	104,992	485	105,477
LUCAS, DARREN	Planner	91,318	633	91,951
LUNDRIE ZACHARY	Recreation Program Coordinator 2	76,324	3,395	79,718
LYNK, TYLER	UO 4 WW Treatment Core Area McLoughlin	112,669	796	113,464
LYONS DANIEL	Environmental Science Officer 1	75,543	-	75,543
LYONS, SHIRLEY	Marine Officer Marine Assessment Off	86,634	-	86,634

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
MACDONALD, COLIN	Team Lead Water Treatment Operations	114,129	226	114,355
MACDONALD, MATTHEW	Financial Analyst Accounting	78,676	4,140	82,816
MACDONALD, MIEKO	SAP Business Analyst	104,758	2,738	107,496
MACINTYRE MICHAEL	Mgr Parks Planning and Development	141,204	512	141,716
MAH, KIRSTEN	Health Communities Planner	79,337	860	80,196
MAHER, KELLY	UO 4 Wastewater Treatment Saan Pen	99,174	298	99,472
MALONEY JEFFREY	UO 4 Wastewater Coll Core Area Saan Pen	111,576	241	111,817
MANKTELOW, GAYLE	Administrative Coordinator 2	76,321	1,143	77,465
MANN, MATT	Maintenance Management Analyst	94,741	-	94,741
MANNING, ANTHONY	Electrician 2	115,592	1,442	117,034
MARR, JOSEPH	Sr Mgr Infrastructure Engineering	175,303	1,272	176,575
MARTIN, DARREN	Database Administrator	175,036	-	175,036
MASON SHARON	Administrative Officer 2	74,945	292	75,237
MASON, SCOTT	Mgr Water Supply Eng and Planning	158,253	1,699	159,952
MASTERS, KATE	Communications Liaison	78,219	143	78,361
MAY, STEPHEN	Sr Mgr Facilities Mgmt and Eng Services	176,391	1,153	177,544
MCALOON, JAMES	Engineering Technician 2	86,634	10	86,644
MCCOUBREY, PATRICK	Security Team Lead	137,220	28	137,248
MCCREESH, SHARI	Purchaser	90,827	404	91,231
MCDONOUGH, JEFF	Electrician 2	109,742	167	109,909
MCEWEN JENNIFER	Environmental Conservation Specialist	82,355	1,325	83,680
MCGUIRE, JAMIE	Laboratory Technician 2	76,627	-	76,627
MCINTYRE, SHAWN	Field Supervisor Mechanical	122,494	10,012	132,506
MCLORG, MICHAEL	Senior CAD GIS Technologist	98,536	15	98,551
MCNEILL, JAMES	Water Treatment Operator	101,267	435	101,702
MCPHERSON, SCOTT	Team Lead Water Treatment Operations	110,623	2,128	112,751
MCQUARRIE, CHRISTINE	Mgr Human Resources	120,226	79	120,305
MEDLAND JOHN	Sr Financial Advisor	111,709	1,337	113,046
MEDLER, DEREK	UO 4 Wastewater Coll Core Area Saan Pen	92,916	201	93,117
MENDOZA, CARLOS	SAP ABAP Developer	101,815	-	101,815
MENZIES, CURTIS	UO 4 Wastewater Treatment Saan Pen	112,537	2,439	114,975
MERRIAM, COLIN	Senior Project Planner	103,299	1,295	104,594
MICHAEL, JERRY	Reaching Home Program Coordinator	83,119	3,445	86,564
MIDDLETON DAVID	Team Lead McLoughlin Point WWTP	110,557	805	111,362
MILDENBERGER JEFFREY	Field Supervisor Water Treatment Ops	108,265	1,090	109,354
MILES, CARLI	Weigh Scale Attendant	75,635	37	75,672
MILKERT, CORY	Cross Connection Control Inspector	83,327	2,094	85,421
MILLER, JACEY	Industrial Mechanic	127,431	213	127,644
MOCH, CHRISTOPH	Mgr Water Quality	141,169	6,470	147,639
MOLLET, KEITH	SAP ABAP Developer	80,226	-	80,226
MOONEY, JOHN	Mgr Park Operations	119,932	393	119,539
MOORE, ALLAN	SAP Systems Administrator	103,959	-	103,959
MORE, NANCY	Information Management Analyst	77,384	279	77,663
MORLEY, KRISTEN	GM Corporate Services	243,172	7,204	250,377
MOSS, TRACEY	Mgr Visitor Experience and Stewardship	132,038	2,125	134,163

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
MULLETT DAVID	Utility Op 4 Heavy Duty Equipment Op	105,004	617	105,621
MURPHY, RENEE	Project Engineer	101,904	11,781	113,685
NAKATA, TONY	Senior Project Engineer	117,129	1,420	118,549
NAVARRETE, MAURICIO	Facility Management Project Coordinator	106,225	14	106,240
NEILSON, CHRISTOPHER	Sr Mgr HR and Corporate Safety	200,868	1,366	202,234
NELSON DOUGLAS	Watershed Operator Equipment Operator	129,936	-	129,936
NESTOR CAMERON	Team Lead Construction and Capital Works	119,986	892	120,878
NGUYEN, HUY	Aquatic Ecology Technician 3	92,055	380	92,435
NOBLE, COLE	UO 3 Wastewater Coll Core Area Saan Pen	79,915	363	80,278
NODDINGS, JAIME	Water Sampling Technician 2	76,391	-	76,391
NOVY LUKAS	Mgr Hartland North Engineering	121,128	3,514	124,643
NYHUUS, PETER	Associate Legal Counsel	88,676	3,049	91,725
OBBERG, CRYSTAL	Parks and Trails Research Planner	88,460	1,341	89,801
O'BRIEN, KEVIN	Tenant and Community Svcs Coordinator	81,249	804	82,054
O'DWYER, LANI	Technical Services Technician 3	93,214	280	93,494
O'HIGGINS WILSON, JANE	Emergency Mgmt Sr Project Coordinator	75,594	415	76,009
OLAFSON, DEAN	Mgr SSI Engineering	141,128	1,044	142,171
OLSEN, ELIZABETH	Aquatic Programmer	77,351	1,175	78,526
ONG'ANDA, JONAH	Water Treatment Operator	86,476	652	87,128
ORR, ANDY	Sr Mgr Corporate Communications	163,359	341	163,700
ORR, SHARON	Senior Committee Clerk	75,290	151	75,441
OULTON, JASON	Clean Demolition Permit Assistant	75,959	74	76,032
OVINGTON, DAN	Mgr SSI Parks and Recreation	141,161	3,316	144,476
PACHECO, JOE	Supervisor Weigh Scales	121,993	37	122,030
PADMORE, HEW	Watershed Operator 3	109,595	130	109,725
PAGE, RYAN	UO 4 Regional Supply JdF Saan Pen	129,132	1,666	130,798
PANAGROT, TIM	Cross Connection Control Inspector	79,798	2,703	82,501
PANICH, ANDREA	Waste Diversion Coordinator	76,415	686	77,101
PARCHEM, JEFF	Facility Maintenance Worker 4	76,455	-	76,455
PARKER DAVID	Mgr Systems Maintenance	132,047	3,640	135,686
PARKER, ROBERT	UO Team Lead Saan Pen and Gulf Islands	145,929	3,047	148,976
PATADE, RAKESH	SAP Business Analyst	102,609	4,311	106,920
PATEL, MITUL	SAP Business Analyst	104,811	3,623	108,434
PERRA, MICHAEL	Business Systems Analyst	97,705	-	97,705
PIVA, DANIEL	Quality Assurance Coordinator	87,558	-	87,558
POOLE JUSTIN	Administrative Coordinator 1	76,018	339	76,357
POWERS, SCENI	Sr Financial Advisor	107,618	4,151	111,769
PRAKASH, ANJU	Financial Analyst 2	72,389	4,990	77,379
PRENGER, NATHAN	Supvr Watershed Security and Emerg Resp	161,559	1,819	163,378
QUAN, CARSON	Desktop Support Services Supervisor	124,604	24	124,628
QUAYLE, KRISTIN	Communications Coordinator	81,126	158	81,284
RANNS, JOHN	PRV/CV Mechanic	103,831	229	104,060
RAYMOND, REMI	Mgr Cybersecurity	100,320	109	100,429
REED, MICHAEL	Facility Maintenance Worker	82,237	122	82,359
REES, PAT	Team Lead Water Treatment Operations	107,964	1,198	109,162

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
REID, DAVID	Facility Maintenance Worker 3	75,642	225	75,867
REIMER, JONATHAN	Mgr Emergency Programs	126,529	4,261	130,790
REIMER, MATTHEW	Field Supvr Core Area WWTO	135,964	1,375	137,339
RICHARDS, COLIN	Watershed Operator Equipment Operator	117,855	100	117,955
ROBBINS, EDWARD	Chief Administrative Officer	305,496	9,892	315,388
ROBERTSON, MARIE	Supervisor Watershed Operations	159,305	1,624	160,930
ROBSON, DAN	Mgr Saanich Peninsula Gulf Island Ops	138,090	1,605	139,695
ROY, STEPHEN	PRV/CV Mechanic	97,428	-	97,428
RUDOLPH BARRI LYNN	Stormwater Officer	86,598	-	86,598
RULJANCICH, SHANE	Geomatics Technical Services Supervisor	98,117	522	98,639
RYAN, BARRY	Engineering Technician 5	99,771	845	100,616
SANDHAR, AMRIT	Engineering Technician 5	105,928	458	106,386
SAY KIMBERLY	Community Recreation Coord Adult Pgms	81,322	137	81,459
SCABER, TODD	Mgr Water Distribution Operations	133,309	2,303	135,612
SCHARBACH, DAVID	Mgr Technical Services	139,054	2,221	141,276
SCHEUER, DARREN	Electronics Technologist	141,142	573	141,716
SCHNORR VON CAROLSFELD KIRSTIN	Electric Mobility Coordinator	77,523	1,575	79,098
SCHOENING, DEBBIE	Financial Systems Trainer	86,598	-	86,598
SCHUBERT, DAN	Maintenance Worker Depot	90,968	201	91,169
SCOTT, SHARON	Senior Geoscientist	111,720	1,066	112,786
SEMMENS BENJAMIN	Mgr Financial Planning and Performance	141,169	2,634	143,804
SHANNON, TODD	Park Operations Supervisor	126,904	679	127,584
SHARP, ALLISON	Mgr Administrative Services Panorama	114,979	1,060	116,039
SHAW, DAVID	Mgr IT Projects	112,346	5	112,352
SHEPPARD RODNEY	UO 4 Regional Supply JdF Saan Pen	136,951	598	137,550
SHOEMAKER ROBERT	Conservation Technician	81,936	430	82,366
SHUCK ROBERT	Cross Connection Control Coordinator	99,828	1,165	100,993
SILVA, SAMANTHA	Administrative Coordinator 1	71,989	3,677	75,666
SIMMONS, NICHOLAS	UO 2 WW Treatment Core Area McLoughlin	85,882	1,285	87,167
SINCLAIR, EMILY	Sr Mgr Regional and Strategic Planning	178,782	5,171	183,953
SLADEN, TREVOR	UO 4 Wastewater Coll Core Area Saan Pen	99,254	201	99,455
SMART JAMES	Team Lead Water Treatment Operations	120,490	904	121,395
SMITH, DEVON	Communications Coordinator	78,700	357	79,057
SMITH, RUSS	Sr Mgr Environmental Resource Management	176,382	354	176,736
SMITHSON, MICHAEL	Electrician Class A FSR	112,806	174	112,979
SMITS, DIANA	Payroll Coordinator	87,318	-	87,318
SNEEK, JEFF	Welder	105,232	407	105,638
SNEEK, LISA	Marketing Coordinator and Program Asst	81,257	428	81,685
SOEPBOER, JAKE	Project Engineer	105,239	989	106,228
SOLOMON, MARC	Park Operations Supervisor	122,448	1,024	123,472
STARKE, JUSTINE	Mgr SGI Service Delivery	132,047	4,695	136,742
STEAD, JAKE	Stewardship Technician	74,796	564	75,360
STEPHENS, PATRICK	Project Engineer	100,121	1,072	101,193
STEWART, DEREK	Landfill Gas and Maintenance Technician	78,086	480	78,567
STOCK, MARY	Mgr Human Resources	141,161	3,151	144,312

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
STORIE, ROB	Facility Mgmt Coordinator Client Svcs	133,844	757	134,601
STOTT, BRAD	UO 4 Regional Supply JdF Saan Pen	95,066	407	95,473
STOTT, TARA	Climate Action Coordinator	86,634	-	86,634
STUART, ALYSON	Human Resources Advisor	87,347	656	88,003
STURDY, LUKE	Local UO Team Lead Salt Spring Island	148,719	1,181	149,900
SUGDEN, SCOTT	Fire South Galiano Volunteers	79,444	990	80,434
SUNSHINE, MICHAEL	Mgr Corporate Fleet	132,047	3,304	135,351
SWAN, RYAN	Field Supervisor Wastewater Operations	128,899	2,629	131,528
TAGGART, COLETTE	Regulatory Inspector	86,525	89	86,614
TAYLOR MICHAEL	Mgr Building Inspection	143,528	1,727	145,255
TAYLOR, TERESA	Senior Administrative Secretary	74,152	2,907	77,059
TAYLOR, TERESA M	Maintenance Management Analyst	94,842	-	94,842
TEJEDA, ALEJANDRO	Java Developer	104,962	-	104,962
TESCHKE, KYLE	Project Engineer	80,320	1,253	81,574
TOKGOZ, GENEVIEVE	Senior Project Engineer	119,200	2,554	121,754
TOKGOZ, NATALIE	Mgr Water Distribution Eng and Planning	136,311	1,277	137,587
TRADEWELL, KELLY	Environmental Science Officer 4	102,549	3,926	106,475
TRENT, LORNA	Mgr IT Projects	141,161	17	141,178
TWORUSCHKA, DYLAN	Water Treatment Operator	88,910	189	89,099
TYLER, JENNIFER	Harbours and Watersheds Coordinator	97,971	675	98,646
URBANOSKI MICHAEL MAX	Electrician 2	101,279	1,039	102,318
URQUHART, TRACY	Supv Communications and Education Devel	94,040	84	94,124
USSERY, JOEL	Mgr Watershed Resource Planning	141,071	1,411	142,482
VAHAMAKI, TIMO	Building Inspector 3	77,313	3,291	80,604
VALENTINE, MACKENZIE	UO 2 Regional Supply JdF Saan Pen	76,270	1,187	77,457
VAN BUSKIRK, AMANDA	Human Resources Advisor	89,069	874	89,942
VAN NIEKERK, JAN	Sr Mgr Customer and Technical Services	163,251	2,573	165,825
VERNON LEONA	Mgr First Nations Relations	140,029	1,158	141,187
WALLACE, KRISTY	Park Facility Coordinator	77,796	2,027	79,823
WALSH, STUART	Park Operations Supervisor	124,987	1,519	126,506
WANG, ROBIN	Field Supervisor SCADA and Controls	138,821	2,501	141,322
WARDLE, ADRIAN	Project Engineer	106,269	742	107,011
WATKINS, TOM	Mgr Solid Waste Operations	132,047	446	132,492
WATSON CHRISTOPHER	Building Inspector 2	86,598	2,135	88,733
WATSON, JODY	Supvr Envir Planning and Initiatives	104,443	-	104,443
WAY, MARK	Building Services Maint Supvr	116,611	1,130	117,742
WEAVER, MIKE	Mgr Water Treatment and Operations	135,467	759	136,227
WEBBER, KEVIN	Parks Planner	92,593	1,674	94,267
WEI, ZEBANG	Senior Project Coordinator	95,781	1,206	96,986
WEIHING, DOUG	Engineering Technician 3	92,047	3,000	95,046
WERFL, BRYAN	Equipment Operator 3	82,599	351	82,950
WEST, ADAM	Landfill Maintenance Worker	77,807	171	77,978
WESTINGHOUSE, LAUREL	Sr Financial Advisor	117,309	1,594	118,903
WHIPP, CHAZ	Mgr Structures and Systems	134,832	948	135,780
WHIPPS, STEVEN	Field Supervisor Water Operations	162,780	2,136	164,916

Schedule of Remuneration & Expenses: Employees continued

Name	Position	Salary	Expenses	Total
WICKER, BRETT	Maintenance and Operations Leadhand	77,139	3,006	80,145
WIEBENGA, IAN	Mgr Project Engineering	154,267	4,135	158,402
WILLIAMS, JANICE	Mgr Occupational Health and Safety	141,124	3,187	144,311
WILLIAMSON, LEVI	Web Developer	84,327	-	84,327
WILSON, KIRSTEN	Project Engineer	105,571	1,820	107,391
WILSON, KRISTI	Demand Management Coordinator	92,156	1,437	93,593
WILSON, LYNN	Parks Planner	98,836	1,212	100,048
WILTSHIRE, RAE LYNN	Administrative Clerk 1	74,918	5,364	80,282
WITHERS, COLIN	Park Maintenance Worker 3	74,895	450	75,345
WOOD NICHOLAS	UO 2 Regional Supply JdF Saan Pen	79,865	1,019	80,884
WOOD, SOPHIE	Communications Coordinator	81,944	38	81,981
WOODSEND, CAMERON	Equipment Operator 3	80,980	351	81,331
WREDE, DOREEN	Administrative Clerk 1	97,544	-	97,544
WRIGHT, GRAEME	Electrician 2	107,869	3,175	111,044
WU PEI	Manager Finance S4 HANA Program Lead	107,300	3,901	111,201
XU LIAOXIN	Mgr Local Services and Corporate Grants	142,510	1,968	144,478
ZHANG YONG	Electronics Technologist	116,891	391	117,282
ZIMMERMAN, JEN	Communications Coordinator	83,670	1,287	84,957
ZOLTAY HUGH	Senior Applications Analyst	107,155	-	107,155
ZOU, BING	Capital Projects Business Analyst	84,835	1,175	86,011
Total of Employees with remuneration of \$75,000 or more		\$ 51,565,666	\$ 703,943	\$ 52,269,608
Total of Employees with remuneration of \$75,000 or less		\$ 24,649,726	\$ 198,283	\$ 24,848,009
Total Employee Remuneration		\$ 76,215,391	\$ 902,226	\$ 77,117,617

Capital Regional District

Schedule of Remuneration & Expenses: Directors & Alternate Directors

For the year ended December 31, 2023

Name	Position	Salary	Allowances	Expenses	Total
ALTO BOND, MARIANNE	Board Director, Victoria	\$ 21,740	\$ 10,870	\$ 21	\$ 32,631
ARMOUR, KENNETH	Alternate Director	293	147	-	440
BATEMAN, JEFF	Alternate Director	953	477	-	1,430
BRAITHWAITE, HAZEL	Alternate Director	73	147	-	220
BRENT, PAUL	Board Director, SGI EA	50,720	25,360	73	76,153
BRICE, SUSAN	Board Director, Saanich	21,740	10,870	45	32,655
BROWNOFF JUDITH	Board Director, Saanich	19,676	9,838	35	29,549
CARADONNA, JEREMY	Board Director, Victoria	19,896	9,948	35	29,879
CHAMBERS, NATALIE	Alternate Director	147	183	-	330
COLEMAN, CHRISTOPHER	Board Director, Victoria	22,180	11,090	35	33,305
DE VRIES, ZAC	Board Director, Saanich	22,107	11,053	86	33,246
DESJARDINS, BARBARA	Board Director, Esquimalt	21,740	10,870	45	32,655
FENTON, ROBERT	Alternate Director	293	147	-	440
GOODMANSON, SCOTT	Board Director, Langford	19,529	9,765	31	29,324
GRAY, STEPHEN	Alternate Director	367	183	-	550
HAMMOND, STEPHEN	Alternate Director	587	293	-	880
HARDER REZINA	Alternate Director	513	257	-	770
HARPER, KAREN	Alternate Director	440	220	-	660
HOLMAN, GARY	Board Director, SSI EA	48,655	24,328	1,734	74,717
JONES, PETER	Board Director, North Saanich	19,456	9,728	35	29,219
KIM, SUSAN	Alternate Director	587	293	-	880
KOBAYASHI, DOUGLAS	Board Director, Colwood	19,529	9,765	21	29,314
LITTLE, MARIE TERESE	CRD Board Vice Chair	22,384	11,192	45	33,621
MCNEIL SMITH, CLIFF	CRHD Acting Chair	21,740	10,870	35	32,645
MURDOCH, KEVIN	CRHD Chair	26,161	13,081	35	39,277
MURDOCK, DEAN	Board Director, Saanich	22,473	11,237	21	33,731
PHELPS BONDAROFF, TEALE	Alternate Director	367	183	-	550
PLANT, COLIN	CRD Board Chair	37,217	18,609	5,212	61,038
RIDDELL, SARAH	Alternate Director	440	220	-	660
RINTOUL ROBERT	Alternate Director	73	37	-	110
ROGERS, JOHN	Alternate Director	880	440	-	1,320
STOCK, CELIA	Alternate Director	587	293	-	880
SZPAK, LILLIAN	Board Director, Langford	19,529	9,765	80	29,373
TAIT, MAJA	Board Director, Sooke	25,444	12,722	366	38,532
THOMPSON, DAVID	Board Director, Victoria	19,456	9,728	35	29,219
TOBIAS DAVID	Board Director, View Royal	19,602	9,801	35	29,439
WAGNER, MARY	Alternate Director	440	220	-	660
WARD, IAN	Alternate Director	147	183	-	330
WESTHAVER, FILOMENA	Alternate Director	1,100	550	-	1,650

Capital Regional District

Schedule of Remuneration & Expenses: Directors & Alternate Directors

For the year ended December 31, 2023

Name	Position	Salary	Allowances	Expenses	Total
WICKHEIM MICHAEL	Board Director, JdF EA	49,022	24,511	1,645	75,178
WILLIAMS, KENNETH	Board Director, Highlands	19,529	9,765	979	30,273
WINDSOR, RYAN	Board Director, Central Saanich	19,456	9,728	35	29,219
		\$ 617,265	\$ 308,966	\$ 10,722	\$ 936,952

Capital Regional District

Schedule of Remuneration & Expenses: Committee & Commission Members

For the year ended December 31, 2023

Name	Position	Salary	Allowances	Expenses	Total
BAIRD, GORDON	Water Commission	\$ 440	\$ 220	\$ -	\$ 660
BAKER, GAYLE	SSI Commission	3,553	1,777	-	5,330
BOLT, TANELLE	Accessibility Advisory Committee	73	147	-	220
BRIANTE, JOSEPH	Accessibility Advisory Committee	73	147	-	220
CORNO, BENJAMIN	SSI Commission	3,553	1,777	-	5,330
COUGHLIN LAWRENCE	Accessibility Advisory Committee	73	147	-	220
DANFORTH PATRICIA	Accessibility Advisory Committee	73	147	-	220
DAY, NATALIA	Water Commission	367	183	-	550
DUNCAN, SARA	Water Commission	440	220	-	660
ESSERY, MARNIE	Accessibility Advisory Committee	73	147	-	220
GOODWIN, GARY	Accessibility Advisory Committee	73	147	-	220
GRAHAM CHRISTOPHER	Water Commission	440	220	-	660
GREEN, CAIRINE	Water Commission	367	183	-	550
GUIRY, KIMBERLEY	Water Commission	367	183	-	550
JORDISON, KIMBERLY	Water Commission	367	183	-	550
LAJEUNESSE, DANA	Water Commission	73	147	-	220
MCCONNELL, VERNON	Land Use Committee	513	257	464	1,234
MCINTYRE, ROY	Land Use Committee	513	257	686	1,456
MORRISON, TIMOTHY	Water Commission	440	220	-	660
PARR, JASMINE	Accessibility Advisory Committee	73	147	-	220
PEARSON, KEVIN	Water Commission	73	37	-	110
POKORNY, PATRICIA	Accessibility Advisory Committee	73	147	-	220
RAMSAY, RONALD	Land Use Committee	513	257	-	770
RISVOLD, DALE	Land Use Committee	440	220	177	837
ROBINSON, GREGORY	Accessibility Advisory Committee	73	147	-	220
ROOK, EARL	SSI Commission	3,553	1,777	-	5,330
RUSSELL, ANNA	Land Use Committee	513	257	-	770
SYRING, ELIZABETH	Accessibility Advisory Committee	73	147	-	220
WEBSTER, BRIAN	SSI Commission	3,553	1,777	-	5,330
WELLAND, RICHARD	Accessibility Advisory Committee	147	73	-	220
		\$ 20,959	\$ 11,690	\$ 1,327	\$ 33,976

Capital Regional District

Severance Agreements

For the year ended December 31, 2023

There was no severance agreement under which payment commenced between the Capital Regional District and its non-unionized employees during fiscal year 2023.

Capital Regional District

Schedule of Payments to Suppliers for Goods and Services

For the year ended December 31, 2023

Vendor	Total
0949535 BC Ltd	\$ 31,916
6362222 Canada Inc.	35,280
Absolute Energy Inc.	77,863
Accent Refrigeration Systems	33,637
Acklands - Grainger Incorporated	138,317
Acme Supplies Limited	202,965
Action Door Service Incorporated	27,128
Adam's The Tarp & Tool Co Ltd.	40,158
AdEdge Water Technologies LLC	29,865
AECOM Canada Ltd.	391,750
Aeroquest Mapcon Inc	66,982
AES Engineering Ltd	70,365
Air Liquide Canada Incorporated	29,339
Akerman Electric Ltd	32,353
Alco Building Management	107,914
All Out Septic Ltd.	27,406
Allegro Performing Arts Centre	31,995
ALS Canada Ltd	36,436
Alumichem Canada Inc	206,030
Amazon	185,474
Andrew Sheret Limited	288,043
Aon Reed Stenhouse Inc.	2,426,418
Apex Steel & Gas Limited	120,102
Applied Industrial Technologies, LP	64,339
Aqua Irrigation	33,274
Aquatic Informatics Inc.	52,046
Aral Construction (2014) Ltd.	114,904
Arcadis Canada Inc	74,904
Archie Johnstone Plumbing & Heating	60,274
Archipelago Marine Research Ltd	47,643
Arctic Decorating Inc.	190,549
Associated Engineering (BC) Ltd	465,430
Associated Fire Safety Equipment	107,790

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
A-Tech Doors Inc.	35,016
Aura Cabinet Works Limited	255,514
Automated Aquatics Canada Ltd.	80,218
Axis Mountain Technical Inc.	107,726
B A Blackwell & Associates Ltd	67,901
Bartlett Tree Experts	364,280
Basic Rock Products Limited	107,773
Bayshore Home Health	170,014
BC Housing Management Commission	321,468
BC Hydro	5,619,990
BC Municipal Safety Association	35,369
BC Sustainable Energy Association	47,283
BC Transit	502,874
BD Hall Constructors Corp.	171,529
Beacon Community Association	284,476
Beaver Electrical Machinery Ltd.	156,747
Beecher Bay First Nation	30,000
Bee-Clean Building Maintenance Inc	724,754
Ben Patterson	109,379
Ben Symons	42,625
Benton & Overbury (Victoria) Ltd	109,343
Biologica Environmental Services	130,951
Black Press Ltd	165,552
Black Tie Property Services	28,928
Blackbird Collective Inc.	39,417
Boleyn Media Group Inc.	40,241
Brenntag Canada Incorporated	2,272,338
Brent Jansen Plumbing &	532,696
Brigitte Prochaska	63,652
British Columbia Ferry Services	67,540
Brogan Fire & Safety	143,599
Brown Bros. Agencies Ltd.	159,564
Bullet Security Cameras, Inc	48,651
BullfrogControl.com Inc	85,000

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Bunzl Cleaning & Hygiene	68,876
Bureau Veritas Canada (2019) Inc.	432,758
Burnside Gorge Community Associatio	112,915
Butler Brothers Supplies Ltd	92,638
Caird Consulting	91,350
Caird Mechanical Contractors	69,843
Calnan Industrial Coatings Ltd.	109,345
Cam Clark Ford Lincoln Ltd.	180,640
Campus Nissan	56,860
Canadian Linen Supply	81,841
Canadian Springs	83,578
CANADIAN TIRE	75,065
Canreal Management Corporation ITF	55,720
Cansel Survey Equipment Inc.	146,629
Cap-It Victoria	139,649
Capital City Paving Limited	1,084,022
Capital Sewer Services Inc.	751,604
Cascadia West Contracting Ltd.	456,905
Category 1 Cleaning	27,200
CD Nova Limited	28,819
CDW Canada	2,516,815
Ceangal Professional Consulting, In	152,089
CentralSquare Canada Software Inc.	93,243
Centrix Control Solutions Limited	176,275
Chartech Solutions	65,489
Charter Telecom Inc.	627,119
Chinook Scaffold Systems Ltd.	100,323
Chris Vrabel	81,967
Cimco Refrigeration	438,639
Cirro Creative Inc.	33,727
Citizens Bank of Canada	203,386
City Green Solutions	460,000
City of Langford	400,326
City of Victoria	3,118,432

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Citywide Concrete Company	57,921
Claro Environmental Technologies	177,720
Cleartech Industries Incorporated	49,016
ClimaChange Solutions Inc.	349,997
CMJ Equipment Limited	31,358
Coast Capital Savings Federal Credit	932,447
Coast Utility Contracting Ltd	6,250,764
Coast Wholesale Appliances Ltd	85,111
Coastal Green & Clean	58,464
Colin's Plumbing and Heating	43,528
Colquitz Engineering Ltd	346,430
Columbia Fire & Safety Limited	38,716
Columbia Fuels	166,429
Columbia Promotions	115,712
Commercial Lighting Products	32,666
Community Carpet Cleaning	58,684
Community Energy Association	78,110
Community Fire Prevention Ltd.	102,958
Community Social Planning Council	83,040
Convergent Information Systems	95,379
Cook Street Castle Building Centre	26,022
Core-Mark International, Inc.	26,919
Corvidae Environmental Consulting	37,614
Cottam Enterprises Ltd.	73,633
Cowichan Valley Regional District	63,650
CREST Inc	2,859,202
Cridge Centre for the Family	164,335
Crystal Blue Pool Services	73,101
Cummins Western Canada	139,933
CUPE Local 1978	971,873
Current Electric Ltd.	40,260
Dams Ford Lincoln Sales Ltd	291,552
Darktrace Holdings Limited	101,850
Dasco Equipment Inc	48,165

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
David Babbage	41,542
Davis Controls	38,504
Dawn Larden	29,730
Dearden Construction Services	25,141
Depend-A-Dor Repairs & Installation	42,392
Detection Instruments Corporation	96,029
Devon Transport Ltd.	123,511
dHKarchitects Inc.	198,957
Diamond Head Consulting Ltd.	41,533
District of Central Saanich	1,601,973
District of North Saanich	409,031
District of Oak Bay	92,330
District of Saanich	14,007,424
DL's Bins Ltd	3,617,792
Dominion GovLaw LLP	41,809
Don Mann Excavating Limited	65,000
Double A Painting Ltd	72,692
Downs Construction Limited	212,438
Downtown Appliance Repair	70,551
Drillwell Enterprises Limited	26,719
Durwest Construction Limited	14,088,971
E B Horsman & Son	155,814
E H Emery Electric Ltd.	623,061
E.P Engineered Pump Systems Ltd.	49,641
Ecofish Research Ltd.	50,525
ECOfluid Systems Inc.	282,774
E-Comm, Emergency Communications	421,229
Ecoverse LLC	138,788
Eecol Electric Corp.	44,257
Egov Solutions, Inc.	44,995
Elite Security & First Aid Services	33,643
Ellice Recycle Limited	166,696
EM2 Management Solutions, Inc.	112,692
Emco Corporation	1,111,966

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Emergency Management Group	38,110
Emterra Environmental	6,352,653
Engineers and Geoscientis	31,125
Environmental 360 Solutions	48,150
Environmental Operators	32,124
Esri Canada Limited	212,334
EST Environmental Technologies	90,328
Evaluation Personnel Selection	50,688
Evergreen Lawn & Garden Services Lt	108,879
Evolve Engineering Inc.	65,384
Evoqua Water Technologies Ltd	373,909
Excel Contracting Limited	355,979
Expertec Innovative Commerical	94,183
Finishing Touch Painting Ltd	30,046
Finning (Canada)	241,876
Fisher Scientific Co.	61,422
Five Star Paving Company	43,829
Fix Auto Collision Westshore	34,446
Flagtrux Traffic Control	830,833
Flocor Inc.	34,017
Footprints Security Patrol Ltd	84,689
Forest Technology Systems	62,234
Fortis BC-Natural Gas	497,262
Fountain Tire	132,687
Fred Surrige Limited	112,928
FS.COM INC CAD	56,945
Fulford Community Hall Association	40,063
G&E Contracting L.P.	327,353
Galaxy Motors (1990) Ltd	37,759
Garden City Snow & Anti-Ice Service	60,571
Garden City Tree and Landscape Ltd.	468,072
Gardner Construction Ltd	29,085
Generous Forest Services	82,402
GeoAdvice Engineering Inc.	44,373

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Georgeson Tug Ltd.	52,974
Gescan - Division of Sonepar	103,900
GFL Environmental Inc	1,643,250
GHD Limited	408,832
Glass-Smith & Company Limited	33,412
Global Industrial Canada	43,309
Golden Rule Roofing	687,547
Goldstream Rock Products Ltd	112,820
GoodasWood Tree Care	41,614
Gord Brohman	153,984
Gosco Holdings Inc.	43,010
Grand & Toy	46,044
Granicus Canada Holdings ULC	81,287
Graphic Office Interiors Limited	373,865
Great West Life Assurance	227,708
Greater Victoria Coalition to End	268,383
Greater Victoria Labour Relations	136,224
GreatPacific Consulting Ltd	84,191
Green Line Hose & Fittings Ltd	53,830
Gregg Distributors LP	131,989
Griff's Lawn & Garden Care	30,583
Guardians of Our Salish Estuaries	35,537
Gulf Island Heating & Refrigeration	54,170
Gulf Islands Septic Limited	64,688
Gulf Pacific ITF - Creekside Mall	42,695
GVLRA/CUPE Long Term Disabliltiy	1,247,364
H.Y. Engineering Ltd.	56,941
Habitat Systems Inc	98,286
Hach Sales & Service Canada Ltd	125,220
Handicare Canada Ltd	38,554
Harbour Resource Partners LP	836,973
Hardal Management Inc.	59,501
Harris & Brun Law Corp in Trus	100,000
Harris Victoria	185,145

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Hartland Renewable Resources	4,116,685
Hartland Resource Management General	11,360,146
Hatch Ltd	236,241
Hazmasters Inc.	128,950
HCMA Architecture + Design	35,595
HDR Corporation	203,579
Heightsafe Fall Protection Systems	189,925
Herold Engineering Limited	51,231
HHS Drilling & Blasting Ltd	42,037
Hoel Contracting Ltd.	565,907
Home Depot Credit Services	45,691
Hootsuite Inc.	28,657
Hoskin Scientific Limited	77,771
Houle Electric Limited	198,831
Hughes Painting	87,801
ICBC	52,828
Iconix Waterworks LP	425,264
Idexx Laboratories Canada LP	33,657
Industra Construction Corp	3,434,120
Industrial Scaffold Services L.P.	30,174
Infosat Communications LP	36,208
Info-Tech Research Group Inc.	78,750
Innov8 Digital Solutions Inc	196,416
Insituform Technologies Limited	5,439,580
Insurance Corporation of BC (ICBC)	231,021
Integrated Operations Group	159,749
Integrated Sustainability Consultan	51,573
Introba Canada LLP	26,156
ISL Engineering and Land Services	132,720
Island Floor Centre Ltd	222,809
Island Flow Control	26,513
Island Junk Solutions Ltd	36,537
ISLAND KEY COMPUTER	67,083
Island Key Computer Limited	805,739

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Island Marine Construction	37,498
Island Pro Homes Ltd	179,630
Island Scales Limited	32,940
Island Temperature Controls Ltd	487,593
Island Window Coverings Limited	73,136
IslandEarth Landscape Services Ltd.	358,791
IWA - FI Pension & Ltd Plans	89,454
Jacob Bros. Construction Inc.	7,754,271
Jemma Scoble Consulting	192,541
Jenner Chevrolet Buick GMC	773,177
John Brooks Company Limited	31,303
John Howard Society of Victoria	345,045
John Howard Society- Victoria	112,466
John McCrea	88,782
John Wakefield	56,347
Jones Lang LaSalle Real Estate	264,801
Juan de Fuca Search and Rescue	169,536
Jumelle Consulting Inc.	31,579
KAESER Compressors Canada Inc.	264,342
Kal Tire	53,872
Keith Hennessey	26,675
Kenaidan Contracting Ltd	2,495,306
K'ENES Transportation LLP	617,436
Kerr Wood Leidal Associates Ltd	343,929
Key-2 Auto Parts & Engine Rebuilder	38,509
King Bros Ltd	44,819
Klohn Crippen Berger Ltd.	38,568
KMS TOOLS	44,376
KMS Tools & Equipment Ltd.	41,484
Kone Inc	56,838
KPMG LLP T4348	302,714
KTI Limited	774,407
LADR Landscape Architects	32,141
Lafarge Canada Inc.	441,379

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Landesign Landscape Construction Lt	343,735
Landmark Sign Ltd	52,886
Leaders International	34,789
Leaders International Executive	82,310
Leavitt Machinery Canada Inc.	33,069
LGL Limited	34,236
Liberty Ridge Homes Inc	33,344
Licker Geospatial Consulting Ltd.	114,458
Liesch Interiors Ltd	44,331
Little Boo Holdings Ltd	33,150
Littluniverse Education	37,815
Locality Media Inc	87,460
Lombard Pre-Cast Inc.	26,075
Lordco Auto Parts Ltd	33,746
Low Hammond Rowe Architects	159,454
M & L Painting Ltd	50,967
M3 Mechanical Consultants Inc	32,575
Madrone Environmental Services Ltd	70,072
Manulife Canadian Pooled Real Estat	54,786
Manulife Financial Group Benefits	406,999
Marsh Canada Limited	1,797,212
Matrix Staffing Group	34,577
Mayne Island Recycling Society	78,492
MCAP Financial Corporation	1,792,789
McElhanney Associates Land	37,516
McElhanney Ltd	450,206
McRae's Environmental Services	966,647
MDI Landscape Architects Inc.	33,399
Meadows Development Ltd	26,916
Melody Pender	48,412
Messer Canada Inc	25,355
Metro Motors Ltd	2,506,576
MFR Resolutions Consulting Corp	41,188
MICA Controls Ltd - BC	35,694

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Michael Vernon	172,532
Michell Excavating Ltd	30,880
Microserve	35,596
Microsoft Licensing, GP	592,427
MIJO Sport	26,506
Minister of Finance	503,944
MNP Digital Inc.	39,900
Modern Maintenance	88,095
Monk Office	151,066
Morrison Hershfield Ltd	96,784
MR BAKERS PLUMBING	89,839
Mr. Plow Snow Removal Services	91,941
N & N Courier	57,818
NAC Constructors Ltd	206,850
Namaste Janitorial Service Inc.	49,759
Nathan Pocock	27,540
Nautilus Environmental	232,013
Netzsch Canada Inc.	92,337
New Line Hose & Fittings	75,305
North Salt Spring Waterworks	71,933
North West Environmental Group Ltd	46,921
Northwest Hydraulic Consultants	288,563
Northwest Pipe Company	242,268
Norton Rose Fulbright Canada LLP	82,282
Number Ten Architectural Group	173,108
Olio Technology Solutions	30,066
On the Island Bath Liners Ltd	110,629
On-Line Ventures Inc	38,212
Onyx Environmental Ltd.	87,360
Optrics Inc	55,292
Orca Health & Safety Consulting Inc	26,864
Orkin Canada Corporation	81,061
Osborne Electro-Mechanics Ltd	61,775
Osprey Forest Operations Ltd.	101,317

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Pacheedaht First Nation	34,391
Pacific Archery Academy	58,172
Pacific Blue Cross	2,636,913
Pacific Climate Impacts	44,982
Pacific Coast Fire Equipment (1976)	97,368
Pacific Flow Control Ltd	228,204
Pacific Industrial & Marine Ltd.	544,949
Pacific NorthWest Raptors	190,932
Pac-West Ventures Corp	206,010
Paladin Security Group Ltd	274,193
Paradigm Software LLC	319,425
Parsons Inc.	108,649
Patricia Maloney	68,565
Pauquachin First Nation	30,000
PBX Engineering Ltd	41,305
Pender Islands Health Care Society	235,000
Pender Islands Recreation &	27,598
Peninsula Consumer Services Co-op	40,231
Peoples Trust Company	209,615
PerfectMind Inc.	77,304
Pete's Haul a Day	29,232
Plan Contracting Ltd	673,769
Planet Clean	25,352
Playsted Sheet Metal Ltd	73,525
Polar Engineering Ltd.	56,074
Prairie Coast Equipment	352,532
Price's Alarm Systems Ltd.	37,524
Prices Lock & Safe	63,181
PRINCESS AUTO	28,419
Procon Systems Inc.	28,769
Protelec Security & Safety Ltd	73,708
Protex Fence Services	42,646
PSM Safety Ltd.	111,668
Ptarmigan Arts Society	30,650

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Puma Utility Monitoring Inc	50,605
Pure Technologies Ltd	398,153
QCA Systems Ltd.	113,417
QIT Canada Inc.	89,600
Quadient Canada Ltd.	178,336
R & L Concrete Coring Limited	83,725
R A Malatest & Associates Ltd	104,744
Rachael Gilliam	32,397
Radio Works	44,088
Ralmax Contracting Ltd	4,435,861
Ramida Enterprises Ltd.	2,480,301
Ramtech Environmental Products	100,224
RBR Ltd.	32,888
RC Strategies Inc.	26,250
Read Jones Christoffersen Ltd	40,198
Receiver General for Canada	73,208
Redline Glass Ltd	31,152
Richmond Elevator Maintenance Ltd.	136,194
Rizing Solutions Canada Inc.	1,034,664
Roadmasters Safety Group	28,015
Rob Syverson	50,157
ROBBINS PARKING	46,909
Robbins Parking Service Ltd	54,558
Rocky Mountain Phoenix Inc.	1,342,838
Rogers	286,676
Rogers Wireless	35,280
Royal Roads University	67,000
Ruskin Construction Ltd	1,241,900
Ryzuk Geotechnical	238,192
Salish Sea Industrial Services Ltd.	250,736
Salt Spring Arts Council	35,997
Saltspring Propane	56,125
Sandy Dawn Bath	31,656
SAP Canada Inc	1,346,029

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Sara Stallard	25,039
Sasco Contractors Ltd	53,451
Saturna Community Club Recycling	39,529
Save-On-Septic Services Inc	90,008
SCG Process	811,705
School District #64 (Gulf Islands)	45,600
Scho's Line Painting Ltd.	62,085
Scotia Mortgage Corporation (BNS)	634,458
Sea-Bird Electronics Incorporated	201,034
Server Monkey	95,369
Services Flo Inc.	249,449
SFC Energy Ltd.	185,802
SGI Community Resource Centre	57,346
SGS AXYS Analytical Services Ltd	415,772
Shades Tankers (1976) Ltd	39,777
Sharegate	50,148
Shaw Cablesystems GP	161,575
Sidelines Promotional Products Inc.	77,145
Sigma Safety Corp	95,111
Simpson Controls Ltd	46,390
Slegg Building Materials	134,086
Smith Transportation Ltd.	44,318
Socor Contracting Ltd.	129,810
Softchoice LP	379,545
Solid Soil Solutions Ltd.	43,035
SolidCAD	33,930
Sooke Backhoe Services Ltd.	29,448
Sooke Shelter Society	254,752
Sooke Slinger Service Ltd	506,475
Sorensen Trilogy Structural	81,100
South Galiano Volunteer Fire	124,000
South Island Water Ltd	31,030
Southern Gulf Islands Tourism	40,000
Sperling Hansen Associates	464,383

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Spicers Canada ULC	28,045
Sprung Instant Structures Limited	48,048
Spur Communication Inc.	38,355
Stantec Consulting Limited	1,245,782
STAPLES	36,761
Stericycle ULC	38,775
Stewart McDannold Stuart	352,031
Stewart McDannold Stuart In Trust	15,221,853
StlBx Storage, Shipping Container	42,336
StoneCroft Engineering Ltd	45,211
Stonefly, Inc.	50,965
Streamline Fencing Ltd.	150,691
Studio 531 Architects Inc	32,841
Suburban Motors	80,938
Summit Valve and Controls Inc.	133,985
SUN COAST CONTROLS MFG.	306,153
Sunbelt Rentals, Inc	160,818
Suncor Energy Products	335,809
Swing Time Distributors Ltd	323,524
TD Canada Trust	190,564
Team Sales Vancouver Island Ltd	26,190
Tech Mechanical Systems Limited	26,516
Technical Safety BC	53,437
Tedford Overhead Doors Limited	34,785
Telus	823,754
Telus Health (Canada) Ltd.	29,293
The AME Consulting Group	25,094
The Appian Way Traffic Data Service	35,688
The Elizabeth Fry Society of	288,564
The Groundworx Co.	254,305
THE HOME DEPOT	76,172
The Lamar Companies	29,505
The Salvation Army NRO Thrift Store	34,398
the Signpad	42,599

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
The Victoria Youth Clinic Society	99,479
Thomson Power Systems	31,229
Threshold Housing Society	155,976
Thurber Engineering Ltd.	184,125
Tim Pley & Associates Ltd	91,967
Times - Colonist	56,170
Top Line Roofing Ltd	234,799
Top Quality Coatings Ltd	201,059
Tower Fence Products Limited	47,476
Town of View Royal	38,535
Township of Esquimalt	1,065,518
Trail Appliances Ltd.	80,756
Trane Canada ULC	184,348
Transition Salt Spring Society	111,000
Tri-X Excavating Ltd.	1,136,633
Trojan Technologies	485,704
Tsawout First Nation	222,891
T'Sou-ke Nation	30,240
Uline Canada Corporation	146,438
Unitech Construction Management Ltd	17,224,726
University of Victoria	204,589
Urban Matters	61,114
Urban Systems Limited	292,684
Van Isle Water Services Limited	81,742
Vancouver Island Health Authority	177,225
Vancouver Island University	28,884
Veolia Water Technologies	421,035
Veolia Water Technologies Canada In	144,323
Vertiv Canada ULC	29,903
VI Rentals Ltd.	39,778
Victoria Arts Council	32,000
Victoria BC SKA and Reggae Society	25,000
Victoria Flying Club	74,636
Victoria Mitsubishi	334,370

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
Victoria Mobile Radio Limited	1,321,053
Victoria Pest Control Ltd.	62,082
Victoria Window Cleaning	158,834
Victoria Women's Transition House	164,976
Vimex Contracting	164,475
Vissers Sales Corp	53,833
Viva Automation Ltd.	135,227
Vizio Consulting Inc.	123,141
Vmware	33,611
VWR International Co	84,821
Wachs Canada Ltd.	31,429
Waste Connections of Canada Inc	58,332
Waste Management	487,989
Waste 'n WaterTech Ltd	121,013
Watt Consulting Group	64,215
Wayne's Tractor Services	53,823
WE Consultants & Benefits	31,448
Wesco Distribution Canada LP	317,709
West Bay Mechanical Limited	129,309
West Coast Circuits Limited	74,094
West Coast Cranes Inc.	36,598
West Coast Elevator Services Ltd.	89,365
West Shore Environmental Services	183,892
West Shore Mechanical	90,459
Westburne West	71,207
Westcoast Roof Inspection Services	30,329
Western Equipment Ltd	38,308
Western Tank & Lining Ltd	26,880
Western Water and Gas Products	30,186
Westower Communications Limited	573,181
Westside Equestrian Centre Inc	27,109
WEX Canada Ltd.	371,337
Wholesale Fire & Rescue Limited	116,315
Workiy Inc.	28,770

Schedule of Payments to Suppliers for Goods & Services continued

Vendor	Total
WSANEC Leadership Council	157,380
WSP Canada Inc	132,745
WSP Canada Inc.	95,989
Wurth Canada Limited	32,954
Total of aggregate payments exceeding \$25,000	\$ 239,716,486
Consolidated total of payments of \$25,000 or less	\$ 11,789,790
Consolidated total of grants exceeding \$25,000	27,946,197
Consolidated total of contributions exceeding \$25,000	5,489,775
Consolidated total of grants and contributions exceeding \$25,000	\$ 33,435,972
Total Payments	\$ 284,942,248

Schedule of Payments to Suppliers for Goods & Services continued

<u>Reconciliation to Financial Statements</u>	<u>Amount</u>
Total expenses per PSAB Financial Statements	\$ 301,670,912
<i>Items included for SOFI, excluded in PSAB FS:</i>	
Total Capital Acquisitions	148,825,936
P3 Interest	3,632,972
GST rebates/ITCs (vendor totals inclusive of GST)	6,407,372
<i>Items Included in Financial Statements, excluded in SOFI Schedule:</i>	
Payroll	- 89,190,816
Amortization expense	- 64,595,376
Debt payments: member municipalities and other	- 17,369,106
Loss on sale of assets	- 47,813
<i>Other Non Cash Adjustments in Financial Statements, excluded in SOFI:</i>	
Change in Prepays	- 2,224,958
Change in Inventory	- 44,923
Change in Accounts Payable and Accrued Liabilities	- 2,450,889
Change in Landfill Liability	563,060
Additional accrued purchase card transactions	13,140
Other	- 247,262
Total Expenses per Financial Statements adjusted for SOFI	\$ 284,942,248
Total Expenses recorded on Schedule of Goods & Services	\$ 284,942,248

Capital Regional District

Schedule of Guarantee & Indemnity Agreements

For the year ended December 31, 2023

The Capital Regional District has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.



| **Capital Regional District**

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Capital Regional District 2023 Unaudited Financial Statements

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Consolidated Debt Charges (Unaudited)

For the year ended December 31, 2023

	Principal Payments on Mortgages and Debenture Debt	Principal Payments on Long-Term Non-Debenture Debt	Principal Payments on Short-Term Non-Debenture Debt
GENERAL REVENUE FUND			
Issued by Municipal Finance Authority			
Member municipalities and other	\$ 10,490,497	\$ -	-
Capital Regional District	2,944,697	-	-
Non-debenture-Capital Regional District	-	136,611	-
	13,435,194	136,611	-
SEWER REVENUE FUND			
Issued by Municipal Finance Authority	10,819,331	-	-
Non-debenture-Capital Regional District	-	1,896,773	-
	10,819,331	1,896,773	-
WATER REVENUE FUND			
Issued by Municipal Finance Authority	6,973,689	-	-
Non-debenture-Capital Regional District	-	-	300,000
	6,973,689	-	300,000
HOUSING GENERAL REVENUE FUND			
Mortgages Payable	6,472,741	-	-
Short Term Capital Financing	-	-	13,933,728
	\$ 37,700,955	\$ 2,033,384	\$ 14,233,728

Interest on Mortgages and Long-Term Debt	Interest on Temporary Borrowings	Accrued Debt Charges	2023	2022
\$ 7,108,010	\$ -	\$ -	\$ 17,598,507	\$ 23,773,501
1,245,626	77,243	50,848	4,318,415	4,060,881
		-	136,611	3,156,034
8,353,636	77,243	50,848	22,053,533	30,990,416
3,757,754	340,929	2,321	14,920,334	10,612,095
3,632,972		-	5,529,745	23,529,745
7,390,726	340,929	2,321	20,450,079	34,141,840
2,814,665	8,809	(264,226)	9,532,937	10,520,680
	-	-	300,000	-
2,814,665	8,809	(264,226)	9,832,937	10,520,680
4,163,763		-	10,636,504	9,712,093
			13,933,728	2,151,025
\$ 22,722,790	\$ 426,981	\$ (211,057)	\$ 76,906,781	\$ 87,516,054

Capital Regional District

Summary of Long-Term Debt (Unaudited)

For the year ended December 31, 2023

		Outstanding Dec 31/22
General Capital - Debenture	(Schedule B)	\$ 27,704,784
Non-Debenture	(Schedule B)	\$ 479,936
Sewer Capital - Debenture	(Schedule C)	\$ 103,790,484
Non-Debenture	(Schedule C)	\$ 60,259,882
Water Capital - Debenture	(Schedule D)	\$ 35,130,823
Non-Debenture	(Schedule D)	\$ -
		<u>227,365,909</u>
Accrued actuarial valuation - CRD Debt		<u>(3,362,805)</u>
		224,003,104
Member Municipalities and Other	(Schedule B)	\$ 176,433,255
CRD Total		<u>400,436,359</u>
CRHC Total		<u>158,604,520</u>
Consolidated Total		<u><u>\$ 559,040,879</u></u>

2023					
Additions	Principal	Sinking Fund	Total Debt Retirement	Outstanding Dec 31/23	
\$ 7,450,000	\$ (2,944,698)	\$ (823,169)	\$ (3,767,867)	\$	31,386,917
	\$ (136,611)	\$ -	\$ (136,611)	\$	343,325
\$ 10,470,000	\$ (10,819,331)	\$ (1,143,570)	\$ (11,962,901)	\$	102,297,583
\$ -	\$ (1,896,773)	\$ -	\$ (1,896,773)	\$	58,363,109
\$ 10,204,000	\$ (6,973,688)	\$ (3,902,413)	\$ (10,876,101)	\$	34,458,722
\$ -	\$ -	\$ -	\$ -	\$	-
28,124,000	(22,771,101)	(5,869,152)	(28,640,253)		226,849,656
-	-	1,762,804	1,762,804		(1,600,001)
28,124,000	(22,771,101)	(4,106,348)	(26,877,449)		225,249,655
\$ 12,249,800	\$ (10,490,497)	\$ (3,455,965)	\$ (13,946,462)	\$	174,736,593
40,373,800	(33,261,598)	(7,562,313)	(40,823,911)		399,986,248
23,360,805	(6,472,741)	-	(6,472,741)		175,492,584
\$ 63,734,605	\$ (39,734,339)	\$ (7,562,313)	\$ (47,296,652)	\$	575,478,832

TOTAL OUTSTANDING DEBT

General Capital (CRD and municipalities)	\$ 206,466,835
Sewer Capital	160,660,692
Water Capital	34,458,722
less accrued actuarial valuation	1,600,001
CRD	399,986,248
CRHC	175,492,584
Total	\$ 575,478,832

Long-Term Debt: General Capital Fund
(Unaudited)

For the year ended December 31, 2023

Long-Term Debt – General Capital Fund (Unaudited)

Issue Date	LA Bylaw	MFA Issue	CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2022		Additions 2023	Principal 2023	Actuarial 2023	Debt Retirement 2023	December 31, 2023 Outstanding
							Previous Outstanding	Outstanding					
Regional Parks													
2017	4142	4198	142	2032	560,000	3.150%	400,146	-	30,110	4,796	34,906	365,240	
2018	4142	4222	145	2033	4,000,000	3.150%	3,100,243	-	215,066	26,983	242,059	2,858,184	
2021	4142	4399	153	2031	1,040,000	2.410%	946,101	-	93,899	2,113	96,012	850,089	
2022	4142	4476	157	2032	500,000	3.360%	500,000	-	44,629	-	44,629	455,371	
Total Regional Parks							4,946,490	-	383,704	33,902	417,606	4,528,884	
South Galiano Fire													
2022	4239	4476	157	2047	2,100,000	3.360%	2,100,000	-	61,479	-	61,479	2,038,521	
2022	4239	4503	158	2047	135,000	4.090%	135,000	-	3,466	-	3,466	131,534	
Total South Galiano Fire							2,235,000	-	64,945	-	64,945	2,170,055	
Port Renfrew Fire													
2009	3456	3634	106	2024	40,000	2.250%	6,786	-	1,998	1,329	3,327	3,459	
Total Port Renfrew Fire							40,000	-	1,998	1,329	3,327	3,459	
Seaparc Golf Course													
2017	4052	4175	141	2032	660,000	2.800%	471,600	-	35,486	5,652	41,138	430,462	
Total Seaparc Golf Course							660,000	-	35,486	5,652	41,138	430,462	
Peninsula Recreation - Swimming Pool													
2008	3388	3514	103	2023	5,200,000	2.650%	449,706	-	259,694	190,012	449,706	-	
2008	3388	3547	104	2023	1,600,000	2.900%	138,371	-	79,906	58,465	138,371	-	
2009	3388	3594	105	2024	2,198,000	2.250%	372,863	-	109,771	73,005	182,776	190,087	
Total Peninsula Recreation - Swimming Pool							8,998,000	-	449,371	321,482	770,853	190,087	
Peninsula Recreation - Community Recreation													
2017	4116	4175	141	2032	1,080,000	2.800%	771,710	-	58,068	9,249	67,317	704,393	
Total Peninsula Recreation - Community Rec.							1,080,000	-	58,068	9,249	67,317	704,393	
Solid Waste - Refuse Disposal													
2011	3518	3769	116	2026	2,200,000	1.470%	716,616	-	118,099	51,919	170,018	546,598	
2023	4515	4562	160	2038	7,450,000	4.970%	-	7,450,000	-	-	-	7,450,000	
Total Solid Waste - Refuse Disposal							9,650,000	716,616	118,099	51,919	170,018	7,996,598	

Long-Term Debt – General Capital Fund (Unaudited) continued

Issue Date	LA Bylaw	MFA Issue Bylaw	CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2022		Principal 2023	Actuarial 2023	Debt Retirement 2023	December 31, 2023 Outstanding
							Previous Outstanding	Additions 2023				
Salspring Island - Library												
2011	3613	3800	117	2026	2,000,000	1.470%	651,469	-	107,363	47,199	154,562	496,907
2013	3613	3910	126	2028	100,000	3.850%	47,148	-	4,994	2,114	7,108	40,040
Total Salspring Island - Library							698,617	-	112,357	49,313	161,670	536,947
Gossip Island - Electrification												
2012	3579	3850	121	2027	715,000	2.900%	286,287	-	38,382	15,005	53,387	232,900
Total Gossip Island - Electrification							286,287	-	38,382	15,005	53,387	232,900
Galiano Island Public Building												
2013	3793	3910	126	2028	310,000	3.850%	146,160	-	15,482	6,553	22,035	124,125
Total Gossip Island - Electrification							146,160	-	15,482	6,553	22,035	124,125
Galiano Island Fire												
2013	3793	3910	126	2028	290,000	3.850%	136,728	-	14,483	6,129	20,612	116,116
Total Galiano Island Fire							136,728	-	14,483	6,129	20,612	116,116
North Galiano Fire												
2014	3844	3936	127	2029	280,000	3.300%	151,153	-	13,984	5,154	19,138	132,015
Total North Galiano Fire							151,153	-	13,984	5,154	19,138	132,015
East Sooke Fire												
2014	3863	3966	130	2029	1,800,000	3.000%	971,697	-	89,894	33,133	123,027	848,670
2016	3863	4114	139	2031	150,000	2.100%	97,832	-	8,065	1,565	9,630	88,202
Total East Sooke Fire							1,069,529	-	97,959	34,698	132,657	936,872
Land Banking and Housing												
2015	3715	4009	131	2030	9,413,000	2.200%	3,170,982	-	802,377	218,470	1,020,847	2,150,135
Total Land Banking and Housing							3,170,982	-	802,377	218,470	1,020,847	2,150,135
911 Call Answer												
2019	4119	4198	147	2034	7,000,000	2.660%	5,836,690	-	376,366	34,899	411,265	5,425,425
2019	4119	4318	149	2034	5,900,000	2.240%	4,919,496	-	317,223	29,415	346,638	4,572,858
Total 911 Call Answer							10,756,186	-	693,589	64,314	757,903	9,998,283

8 Long-Term Debt – General Capital Fund (Unaudited) continued

Issue Date	LA Bylaw	MFA Issue Bylaw	CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2022 Previous Outstanding	Additions 2023	Principal 2023	Actuarial 2023	Debt Retirement 2023	December 31, 2023 Outstanding
Southern Gulf Island Small Craft Harbour												
2022	4408	4476	157	2042	710,000	3.360%	710,000	-	27,794	-	27,794	682,206
2022	4408	4503	158	2042	470,000	4.090%	470,000	-	16,620	-	16,620	453,380
Total Southern Gulf Island Small Craft Harbour							1,180,000	-	44,414	-	44,414	1,135,586
Total General - Debenture Debt					57,901,000		27,704,784	7,450,000	2,944,698	823,169	3,767,867	31,386,917
Non-Debenture Debt												
Regional Parks					8,500,000		-	8,500,000	-	-	-	8,500,000
Equipment Financing Loan - SEAPARC					227,000		89,925	-	43,182	-	43,182	46,743
Equipment Financing Loan - Pender Firetruck					545,000		390,011	-	93,429	-	93,429	296,582
Total General - Non-Debenture Debt					9,272,000		479,936	8,500,000	136,611	-	136,611	8,843,325
Total Debt - General					\$ 67,173,000		28,184,720	15,950,000	3,081,309	823,169	3,904,478	40,230,242

Long-Term Debt – General Capital Fund (Unaudited) continued

Issue Date	MFA Issue Bylaw	CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2022		Additions 2023	Principal 2023	Actuarial 2023	Debt Retirement 2023	December 31, 2023 Outstanding
						Previous Outstanding	Outstanding					
MUNICIPALITIES												
Victoria												
2003	3026	79	2033	10,000,000	2.250%	5,403,442	-	150,516	229,826	380,342	5,023,100	
2003	3026	80	2033	10,000,000	2.850%	5,403,442	-	150,514	229,829	380,343	5,023,099	
2004	3026	81	2034	10,000,000	2.850%	5,765,672	-	150,514	211,716	362,230	5,403,442	
2008	3515	103	2023	1,800,000	2.650%	155,667	-	89,894	65,773	155,667	-	
2009	3515	105	2024	1,800,000	2.250%	305,347	-	89,894	59,786	149,680	155,667	
2009	3595	105	2024	3,440,015	2.250%	583,556	-	171,798	114,259	286,057	297,499	
2010	3515	110	2025	5,200,000	1.280%	1,291,958	-	279,144	415,925	876,033	876,033	
2011	3770	115	2031	10,200,000	3.890%	5,554,053	-	527,189	136,781	527,189	5,026,864	
2014	3770	130	2034	23,200,000	3.000%	16,021,228	-	779,097	287,151	1,066,248	14,954,980	
2016	3770	139	2036	5,500,000	2.100%	4,176,005	-	204,686	39,721	244,407	3,931,598	
2017	3770	142	2037	9,600,000	3.150%	7,703,201	-	357,271	56,904	7,289,026	7,289,026	
Total Victoria						52,363,571	-	2,950,517	1,431,746	4,382,263	47,981,308	
Central Saanich												
2010	3674	110	2025	1,000,000	1.280%	248,453	-	53,682	26,303	79,985	168,468	
2011	3772	116	2026	1,333,333	1.470%	434,312	-	71,575	31,466	103,041	331,271	
2015	4032	133	2040	8,523,540	2.750%	6,821,143	-	218,834	59,583	278,417	6,542,726	
Total Central Saanich						7,503,908	-	344,091	117,352	461,443	7,042,465	
Esquimalt												
2003	3092	80	2023	2,800,000	2.850%	213,980	-	84,679	129,301	213,980	-	
2004	3198	85	2024	1,256,000	2.250%	187,400	-	37,985	53,430	91,415	95,985	
2005	3293	95	2025	2,012,000	0.910%	402,642	-	81,986	48,281	130,267	272,375	
2006	3369	99	2026	1,129,000	1.530%	301,549	-	37,914	33,098	71,012	230,537	
2007	3464	102	2027	2,353,000	2.250%	770,778	-	88,358	55,377	143,735	627,043	
2014	3969	130	2024	1,200,000	3.000%	279,046	-	99,949	36,838	136,787	142,259	
2021	4439	156	2051	35,000,000	2.580%	34,170,523	-	829,477	18,663	848,140	33,322,383	
Total Esquimalt						36,325,918	-	1,260,348	374,988	1,635,336	34,690,582	

Long-Term Debt – General Capital Fund (Unaudited) continued

Long-Term Debt – General Capital Fund (Unaudited) continued

Issue Date	MFA Issue Bylaw	CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2022 Previous Outstanding	Additions 2023	Principal 2023	Actuarial 2023	Debt Retirement 2023	December 31, 2023 Outstanding
Saanich											
2003	3051	79	2028	1,500,000	2.250%	540,199	-	-	47,990	79,419	460,780
2010	3726	111	2025	1,797,000	3.350%	433,716	-	139,835	-	139,835	293,881
2010	3726	112	2025	1,150,000	1.280%	285,721	-	61,734	30,250	91,984	193,737
2011	3771	114	2026	8,400,000	3.650%	2,697,933	-	638,658	-	638,658	2,059,275
2014	3968	130	2024	2,400,000	3.000%	568,093	-	199,898	73,677	273,575	284,518
2014	3968	130	2029	4,725,000	3.000%	2,550,704	-	235,972	86,972	322,944	2,227,760
2016	4061	137	2031	8,064,600	2.600%	5,326,974	-	417,948	96,817	513,765	4,813,209
2017	4163	141	2032	2,800,000	2.800%	2,000,729	-	150,546	23,979	174,525	1,826,204
2017	4199	142	2032	3,695,600	3.150%	2,640,818	-	198,711	31,649	230,360	2,410,458
2018	4163	144	2028	836,630	3.410%	460,146	-	83,662	-	83,662	376,484
2019	4283	147	2034	4,605,000	2.660%	3,839,708	-	247,595	22,959	270,554	3,569,154
2019	4319	149	2024	655,000	1.970%	273,669	-	123,372	11,440	134,812	138,857
2019	4319	149	2034	5,910,000	2.240%	4,927,834	-	317,761	29,464	347,225	4,580,609
2020	4361	152	2025	695,000	0.910%	424,213	-	134,219	4,740	138,959	285,254
2020	4361	152	2035	2,585,000	0.910%	2,277,940	-	152,198	5,373	157,571	2,120,369
2021	4400	153	2036	7,200,000	2.410%	6,791,123	-	408,877	9,201	418,078	6,373,045
2021	4438	156	2036	3,200,000	1.980%	3,018,277	-	181,723	4,089	185,812	2,832,465
2022	4504	158	2037	5,355,000	4.090%	5,355,000	-	277,523	-	277,523	5,077,477
2023	4563	160	2053	1,925,400	4.970%	-	1,925,400	-	-	-	1,925,400
2023	4563	160	2038	10,324,400	4.970%	-	10,324,400	-	-	-	10,324,400
Total Saanich						44,402,797	12,249,800	4,001,661	477,600	4,479,261	52,173,336
Oak Bay											
2003	3095	80	2023	4,715,000	2.850%	360,327	-	142,594	217,733	360,327	-
Total Oak Bay						360,327	-	142,594	217,733	360,327	-
North Saanich											
2007	3465	102	2032	7,722,907	2.250%	4,009,687	-	211,829	129,960	341,789	3,667,898
2014	3938	127	2029	1,680,000	3.300%	906,919	-	83,901	30,925	114,826	792,093
Total North Saanich						4,916,606	-	295,730	160,885	456,615	4,459,991
Sidney											
2010	3676	110	2035	1,448,000	1.280%	921,869	-	38,798	18,414	57,212	864,657
2011	3801	117	2036	1,073,000	1.470%	724,088	-	28,750	12,213	40,963	683,125
2012	3817	118	2037	479,000	3.400%	340,909	-	14,187	4,143	18,330	322,579
2017	4200	142	2047	3,000,000	3.150%	2,665,218	-	63,058	10,043	73,101	2,592,117
2019	4284	147	2049	2,500,000	2.660%	2,337,579	-	52,548	4,873	57,421	2,280,158
2020	4346	150	2050	3,000,000	1.990%	2,850,621	-	73,950	2,987	76,937	2,773,684
Total Sidney						9,840,284	-	271,291	52,673	323,964	9,516,320
View Royal											
2011	3802	117	2026	2,445,000	1.470%	796,420	-	131,251	57,700	188,951	607,469
2014	3937	127	2034	5,490,000	3.300%	3,791,230	-	184,364	67,951	252,315	3,538,915
Total View Royal						4,587,650	-	315,615	125,651	441,266	4,146,384
Highlands											
2004	3153	81	2024	571,021	2.850%	85,199	-	17,269	24,292	41,561	43,638
2016	4115	139	2026	500,000	2.100%	217,879	-	43,615	8,464	52,079	165,800
Total Highlands						303,078	-	60,884	32,756	93,640	209,438

Long-Term Debt – General Capital Fund (Unaudited) continued

Issue Date	Issue Bylaw	MFA/CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2021		Principal 2022	Actuarial 2022	Debt Retirement 2022	December 31, 2022 Outstanding
						Previous Outstanding	Additions 2022				
Colwood											
2012	3852	121	2038	3,710,323	2.100%	2,705,024	-	93,803	35,185	128,988	2,576,036
2009	3596	105	2023	720,000	2.200%	65,540	-	39,362	26,178	65,540	-
2009	3596	105	2024	3,396,000	2.250%	576,089	-	169,600	112,797	282,397	293,692
2016	4060	137	2046	4,501,000	2.600%	3,929,890	-	87,190	19,989	107,179	3,822,711
Total Colwood				12,327,323		7,276,543	-	389,955	194,149	584,104	6,692,439
Sooke											
2006	3360	99	2026	8,800,000	1.530%	2,350,427	-	295,519	257,983	553,502	1,796,925
2007	3413	101.00	2027	617,101	2.250%	202,146	-	25,626	12,449	38,075	164,071
Total Sooke				9,417,101		2,552,573	-	321,145	270,432	591,577	1,960,996
Vancouver Island Regional Library - Sooke											
2022	4476	157	2052	6,000,000	3.360%	6,000,000	-	136,666	-	136,666	5,863,334
Total VIRL				6,000,000		6,000,000	-	136,666	-	136,666	5,863,334
Total Municipal Debenture											
				287,539,070			176,433,255	10,490,497	3,455,965	13,946,462	174,736,593
Total General Debenture				57,901,000			27,704,784	2,944,698	823,169	3,767,867	31,386,917
Total Debenture				345,440,070			204,138,039	13,435,195	4,279,134	17,714,329	206,123,510
Total General Non-Debenture											
				9,272,000			479,936	136,611	-	136,611	8,843,325
Total Non-Debenture Debt				9,272,000			479,936	136,611	-	136,611	8,843,325
Grand Total				\$ 354,712,070			204,617,975	13,571,806	4,279,134	17,850,940	214,966,835

Long-Term Debt: Sewer Capital Fund (Unaudited)

For the year ended December 31, 2023

Long-Term Debt – Sewer Capital Fund (Unaudited) continued

Issue Date	LA Bylaw	MFAI Issue	CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2023				Debt Retirement 2023	December 31, 2023 Outstanding
							Previous Outstanding	Additions 2023	Principal 2023	Actuarial 2023		
Millstream Site Remediation												
2010	3513	3725	112	2025	288,234	1.280%	71,613	-	15,473	7,583	23,056	48,557
2012	3513	3817	118	2027	200,000	3.390%	-	-	-	-	-	-
2013	3513	3882	124	2028	600,000	3.150%	282,890	-	270,206	12,684	282,890	-
2013	3513	3910	126	2028	611,766	3.850%	288,437	-	275,504	12,933	288,437	-
Total Millstream Site Remediation							642,940	-	561,183	33,200	594,383	48,557
Septage/Composting – Saltspring Island												
2009	3564	3594	105	2024	280,000	2.250%	47,498	-	13,984	9,299	23,283	24,215
2009	3564	3634	106	2024	400,000	2.250%	67,855	-	19,976	13,286	33,262	34,593
2010	3564	3677	110	2025	650,000	1.280%	161,495	-	34,893	17,098	51,991	109,504
2013	3564	3910	126	2028	770,000	3.850%	363,042	-	38,455	16,278	54,733	308,309
Total Septage/Composting - SSI							639,890	-	107,308	55,961	163,269	476,621
Debt - LWMP Core - NET / ECI Sewer Upgrade (Oak Bay invoice)												
2008	3205	3514	103	2023	1,000,000	2.650%	86,482	-	49,941	36,541	86,482	-
2008	3205	3547	104	2023	700,000	2.900%	60,537	-	34,959	25,578	60,537	-
Total LWMP Core-NET/ECI Sewer Upg							147,019	-	84,900	62,119	147,019	-
Debt - Craigflower PS Upgrade												
2008	3244	3514	103	2023	80,000	2.650%	6,919	-	3,995	2,924	6,919	-
Total Craigflower PS Upgrade							6,919	-	3,995	2,924	6,919	-
Debt - LWMP Core Treatment Facilities												
2008	3461	3547	104	2023	10,000,000	2.900%	864,818	-	499,411	365,407	864,818	-
Total LWMP Core Treatment Facilities							864,818	-	499,411	365,407	864,818	-
Debt - Core Sewage Integrated Treatment Facilities												
2010	3615	3677	110	2025	12,000,000	1.280%	2,981,442	-	644,178	315,650	959,828	2,021,614
Total Core Sewage Integrated Trtmt. Facs.							2,981,442	-	644,178	315,650	959,828	2,021,614
Debt - Core Area WasteWater Treatment Program												
2013	3887	3910	126	2038	6,100,000	3.850%	4,549,907	-	4,487,903	62,004	4,549,907	-
2018	3887	4253	146	2043	15,000,000	3.200%	13,278,780	-	411,418	51,636	463,054	12,815,726
2019	4204	4282	147	2044	60,000,000	2.660%	54,913,392	-	1,645,673	152,598	1,798,271	53,115,121
2021	4204	4347	155	2031	20,000,000	3.030%	17,000,000	-	2,000,000	-	2,000,000	15,000,000
2023	4374	4562	160	2038	10,470,000	4.970%	-	10,470,000	-	-	-	10,470,000
Total Core Area WasteWater Trtmt Pgrm.							89,742,079	10,470,000	8,544,994	266,238	8,811,232	91,400,847

Long-Term Debt – Sewer Capital Fund (Unaudited) continued

Long-Term Debt – Sewer Capital Fund (Unaudited) continued

Issue Date	LA Bylaw	MFAI Issue CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2023			Debt Retirement 2023	December 31, 2023 Outstanding			
						Previous Outstanding	Additions 2023	Principal 2023					
Debt - Ganges Sewer (S.S.I.)													
2016	4007	4114	139	2036	350,000	2.100%	265,746	-	13,025	2,528	15,553	250,193	
2017	4007	4198	142	2042	1,500,000	3.150%	1,281,572	-	41,141	6,553	47,694	1,233,878	
2018	4007	4253	146	2038	1,800,000	3.200%	1,519,746	-	66,988	8,408	75,396	1,444,350	
2019	4007	4318	149	2044	250,000	2.240%	228,805	-	6,856	636	7,492	221,313	
Total Debt - Ganges Sewer (S.S.I.)					3,900,000		3,295,869	-	128,010	18,125	146,135	3,149,734	
2016	4048	4114	139	2026	745,000	2.100%	324,639	-	64,986	12,611	77,597	247,042	
2017	4048	4198	142	2027	250,000	3.150%	134,220	-	21,808	3,473	25,281	108,939	
2018	4048	4253	146	2028	535,000	3.200%	339,758	-	46,669	5,857	52,526	287,232	
2021	4320	4399	153	2051	2,500,000	2.410%	2,440,752	-	59,249	1,333	60,582	2,380,170	
2021	4320	4437	156	2051	1,260,000	1.980%	1,230,139	-	29,861	672	30,533	1,199,606	
2022	4320	4476	157	2052	1,000,000	3.360%	1,000,000	-	22,779	-	22,779	977,221	
Total Debt - Magic Lake Estates (P.I.)					6,290,000		5,469,508	-	245,352	23,946	269,298	5,200,210	
Total Sewer - Debenture Debt					149,140,000		103,790,484	10,470,000	10,819,331	1,143,570	11,962,901	102,297,583	
MFA Non Debenture Debt													
2021	4374	4424			500,000	Variable	500,000	-	-	-	-	500,000	
2021	4375	4425			1,000,000	Variable	1,000,000	-	-	-	-	1,000,000	
2023	4374	4424			5,000,000	Variable	-	5,000,000	-	-	-	5,000,000	
2023	4375	4425			1,000,000	Variable	-	2,000,000	-	-	-	2,000,000	
Total Sewer - MFA Non Debenture Debt					7,500,000		1,500,000	7,000,000	-	-	-	-	8,500,000
P3 Agreement Non Debenture Debt													
2023				2040	63,391,394	6.293%	60,259,882	-	1,896,773	-	1,896,773	58,363,109	
Total Sewer - P3 Agreement Non Debenture Debt					63,391,394		60,259,882	-	1,896,773	-	1,896,773	58,363,109	
Total Sewer - Non Debenture Debt					70,891,394		61,759,882	7,000,000	1,896,773	-	1,896,773	66,863,109	
Total Debt - Sewer					\$ 220,031,394		165,550,366	17,470,000	12,716,104	1,143,570	13,859,674	169,160,692	

Capital Regional District Long-Term Debt: Water Capital Fund (Unaudited)

Schedule D

For the year ended December 31, 2023

Long-Term Debt – Water Capital Fund (Unaudited) continued

Issue Date	LA Bylaw	MFA/ CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2023			Debt			
						Previous Outstanding	Additions 2023	Principal 2023	Actuarial 2023	Retirement 2023	December 31, 2023 Outstanding	
Highland Water												
2009	3580	3634	106	2024	250,000	2.250%	42,410	-	12,485	8,304	20,789	21,621
2012	3580	3817	118	2027	150,680	3.400%	60,334	-	8,653	2,712	11,365	48,969
Total Highland water							102,744	-	21,138	11,016	32,154	70,590
Highland & Fernwood Water (SSI)												
2011	3754	3800	117	2026	500,000	1.470%	162,865	-	26,841	11,797	38,638	124,227
Total Highland water							162,865	-	26,841	11,797	38,638	124,227
Beddis Water												
2013	3825	3882	124	2028	300,000	3.150%	35,564	-	24,987	10,577	35,564	-
2013	3825	3910	126	2023	70,000	3.850%	8,300	-	5,830	2,470	8,300	-
Total Beddis Water							43,864	-	30,817	13,047	43,864	-
Fulford Water												
2012	3758	3817	118	2027	145,000	3.400%	58,060	-	8,327	2,610	10,937	47,123
2012	3758	3850	121	2027	25,000	2.900%	10,009	-	1,342	524	1,866	8,143
Total Fulford Water							68,069	-	9,669	3,134	12,803	55,266
Cedar Lane Water												
2009	3425	3634	106	2024	108,000	2.250%	18,320	-	5,394	3,586	8,980	9,340
Total Cedar Lane Water							18,320	-	5,394	3,586	8,980	9,340
Magic Lakes Water												
2010	3633	3677	110	2025	723,000	1.280%	179,633	-	38,812	19,019	57,831	121,802
2011	3633	3769	116	2026	250,000	1.470%	81,435	-	13,420	5,902	19,322	62,113
2012	3633	3850	121	2027	559,500	2.900%	224,025	-	30,035	11,742	41,777	182,248
2013	3633	3882	124	2028	1,002,500	3.150%	472,662	-	50,065	21,194	71,259	401,403
2013	3633	3882	126	2028	25,000	3.850%	11,785	-	1,246	529	1,775	10,010
Total Magic Lakes Water							969,540	-	133,578	58,386	191,964	777,576
Lyll Harbour/Boot Cove Water												
2009	3587	3634	106	2024	250,000	2.250%	42,410	-	12,485	8,305	20,790	21,620
2010	3587	3677	110	2025	180,000	1.280%	44,723	-	9,663	4,736	14,399	30,324
Total Lyll Harbour/Boot Cove Water							87,133	-	22,148	13,041	35,189	51,944
Fernwood Water												
2009	3581	3634	106	2024	100,000	2.250%	16,965	-	4,996	3,321	8,317	8,648
2010	3581	3677	110	2025	50,000	1.280%	12,423	-	2,684	1,316	4,000	8,423
2012	3581	3817	118	2027	45,000	3.400%	18,020	-	2,587	809	3,396	14,624
Total Fernwood Water							47,408	-	10,267	5,446	15,713	31,695

Long-Term Debt – Water Capital Fund (Unaudited) continued

Issue Date	LA Bylaw	MFA/CMHC Issue	Maturity Date	Original Debt	Interest Rate	December 31, 2021		Principal 2022	Actuarial 2022	Retirement 2022	December 31, 2022	
						Previous Outstanding	Additions 2022				Outstanding	Outstanding
Wilderness Mountain												
2012	3504	3817	118	281,000	3.400%	112,514	-	16,138	5,055	21,193	91,321	
Total Port Renfrey Snuggery Cove Water System						112,514	-	16,138	5,055	21,193	91,321	
Regional Water Supply												
2007	3419	3514	103	7,000,000	2.650%	605,371	-	349,588	255,783	605,371	-	
2007	3419	3547	104	8,000,000	2.900%	691,855	-	399,529	292,326	691,855	-	
2007	3451	3514	103	60,000,000	2.600%	5,188,908	-	2,996,466	2,192,442	5,188,908	-	
2009	3419	3594	105	9,000,000	2.250%	1,526,735	-	449,470	298,928	748,398	778,337	
2009	3419	3634	106	1,000,000	2.250%	169,638	-	49,941	33,215	83,156	86,482	
2010	3661	3725	112	6,500,000	1.280%	1,614,948	-	348,930	170,977	519,907	1,095,041	
2011	3661	3769	116	1,500,000	1.470%	488,602	-	80,522	35,400	115,922	372,680	
2012	3661	3817	118	4,500,000	3.400%	1,801,809	-	258,433	80,947	339,380	1,462,429	
2013	3661	3882	124	1,700,000	3.150%	801,522	-	84,900	35,939	120,839	680,683	
2015	3902	4009	131	3,000,000	2.200%	1,790,494	-	155,475	42,332	197,807	1,592,687	
2016	3902	4059	137	1,500,000	2.600%	990,805	-	77,738	17,819	95,557	895,248	
2018	3902	4222	145	5,000,000	3.150%	3,875,303	-	268,833	33,740	302,573	3,572,730	
2023	4382	4536	159	4,000,000	4.150%	-	4,000,000	-	-	-	4,000,000	
Total Regional Water Supply						19,545,990	4,000,000	5,519,825	3,489,848	9,009,673	14,536,317	
Juan De Fuca Water Distribution												
2012	3782	3817	118	2,500,000	3.400%	1,001,003	-	143,572	44,970	188,542	812,461	
2013	3782	3882	124	4,500,000	3.150%	2,121,677	-	224,736	95,133	319,869	1,801,808	
2014	3782	3936	127	5,000,000	3.300%	2,699,156	-	249,704	92,034	341,738	2,357,418	
2016	3981	4059	137	2,000,000	2.600%	1,321,076	-	103,651	23,762	127,413	1,193,663	
2018	3981	4222	145	3,000,000	3.150%	2,325,182	-	161,300	20,244	181,544	2,143,638	
2020	3981	4344	150	5,100,000	1.990%	4,504,282	-	294,910	11,914	306,824	4,197,458	
2023	4379	4562	160	6,000,000	4.970%	-	6,000,000	-	-	-	6,000,000	
Total Juan De Fuca Water Distribution						13,972,376	6,000,000	1,177,873	288,057	1,465,930	18,506,446	
Florence Lake Water System												
2023	4394	4536	159	204,000	4.150%	-	204,000	-	-	-	204,000	
Total Florence Lake Water System						204,000	204,000	-	-	-	204,000	
Total Water - Debt						35,130,823	10,204,000	6,973,688	3,902,413	10,876,101	34,458,722	
MFA Non Debt												
2022	4394	4463		300,000	Variable	300,000	-	300,000	-	300,000	-	
Total Water - Non Debt						300,000	-	300,000	-	300,000	-	
Total Debt - Water						\$ 146,318,680	\$ 10,204,000	\$ 7,273,688	\$ 3,902,413	\$ 11,176,101	\$ 34,458,722	

Revenue Funds Statement of Financial Position (Unaudited)

As at December 31, 2023, with comparative information for 2022

	2023	2022
Financial Assets		
Cash and cash equivalents	\$ 18,593,251	\$ 36,496,253
Term deposits - short term	339,175,878	309,161,774
Accounts receivable:		
AR - federal government	1,703	2,824
AR - local government	107,919	-
AR - trade/other	29,177,138	21,892,608
Due to/from own funds	(330,507,823)	(299,110,507)
Due to/from CRHC	284,633	425,418
Other assets:		
Prepaid - CRD	2,212,620	350,863
Municipal Finance Authority Debt Reserve Fund:		
Capital Regional District	10,634,421	14,452,028
Member Municipalities	10,889,878	10,688,360
	80,569,618	94,359,621
Financial Liabilities		
Accounts payable:		
AP and accrued liabilities - CRD	39,104,080	50,460,373
Due to/from CRHD	147,180	107,379
Other liabilities:		
Sick leave bank	2,915,614	3,138,079
Deferred revenue - CRD	10,457,167	11,054,273
Long-term debt:		
Municipal Finance Authority Debt Reserve Fund:		
Capital Regional District		
Cash deposits - Capital Regional District	2,967,870	4,095,848
Demand notes - Capital Regional District	7,666,548	10,356,178
Member municipalities:		
Cash deposits - Member Municipalities	3,634,011	3,581,033
Demand notes - Member Municipalities	7,255,866	7,107,326
Insurance reserves	2,422,431	2,599,226
	76,570,767	92,499,715
Net Financial Assets	3,998,851	1,859,906
Accumulated remeasurement (losses) / gains	2,160,457	4,114,750
Accumulated Surplus	\$ 6,159,308	\$ 5,974,656

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Revenue Funds Statement of Surplus/Deficit (Unaudited)

For the Year Ended December 31, 2023, with comparative information for 2022

	Stmt #	2023	2022
General Revenue			
Legislative & General	8	\$ 677,820	\$ 1,321,019
Environmental Services	8	-	60,000
EA Elections	8	-	-
EA Health	8	15	89
EA UBCM	8	468	792
EA Admin	8	48,579	67,463
Saturna Health	8	190	110
Pender Island Health	8	(337)	(501)
Southern Gulf Islands Grants in Aid	9	(416)	(37)
Salt Spring Island Grants in Aid	9	14,773	33,964
Juan de Fuca Grants in Aid	9	29,225	33,575
CRD Grants in Aid	9	1,569,333	1,482,621
Animal Care	10	-	-
Building Inspection	10	-	-
Bylaw Enforcement	10	-	-
Noise Control	10	(22,000)	-
Soil Deposits	10	-	-
Nuisances & Unsightly Premises	10	-	-
Traffic Safety	10	29,182	61,160
CREST	10	(10,102)	3,467
Southern Gulf Islands Emergency Program	11	-	-
Juan de Fuca Emergency Program	11	-	-
Salt Spring Island Emergency Program	11	-	-
EA Emergency Program Coordinator	11	-	-
Regional Emergency Support	11	-	35,916
Juan de Fuca Search and Rescue	11	9,450	-
SSI Search and Rescue	11	2,787	(762)
Emergency Response Telephone Service	11	(20,030)	(25,948)
Hazardous Materials	12	-	-
Family Court Committee	12	42,774	39,828

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Revenue Funds Statement of Surplus/Deficit (Unaudited)

For the Year Ended December 31, 2023, with comparative information for 2022

	Stmt #	2023	2022
Victim Assistance Program	12	-	482
Family Court Building	12	-	-
Salt Spring Island Street Lighting	12	(61)	(922)
Port Renfrew Street Lighting	12	1,233	1,455
Juan de Fuca House Numbering	12	84	153
Salt Spring Island House Numbering	12	(82)	(21)
Southern Gulf Islands House Numbering	12	(13)	42
JDF Livestock Injury Compensation	12	3,145	3,053
SGL Livestock Injury Compensation	12	3,146	3,053
SSI Livestock Injury Compensation	12	3,145	3,053
North Galiano Island Fire Protection	13	24,520	17,616
Otter Point Fire Protection	13	-	-
Port Renfrew Fire Protection	13	-	-
Shirley Fire Protection	13	-	-
Willis Point Fire Protection	13	16,086	-
East Sooke Fire Protection	13	11,043	13,628
Durrance Rd Fire Protection	14	-	-
Malahat Fire Protection	14	617	589
Pender Island Fire Protection	14	-	-
South Galiano Island Fire Protection	14	-	-
Saturna Island Fire Protection	14	1,596	(37)
Electoral Area Fire Protection	14	-	-
Port Renfrew Disposal	15	-	-
Refuse Disposal	15	-	-
Storm Water Quality Management Core	15	-	-
Storm Water Quality Management Southern Gulf Islands	15	-	-
Storm Water Quality Management Sooke	15	-	-
Storm Water Quality Management Salt Spring Island	15	30,000	-
Storm Water Quality Management Saanich Peninsula	15	-	-
Economic Development Commission Salt Spring Island	16	15,000	-
Economic Development Commission SGI	16	27,650	34,970
Electoral Area Community Planning	16	-	-

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Revenue Funds Statement of Surplus/Deficit (Unaudited)

For the Year Ended December 31, 2023, with comparative information for 2022

	Stmnt #	2023	2022
Growth Management Strategy	16	-	-
Regional Planning	16	-	-
Geo Spatial Referencing	16	-	-
GIS Information Systems	16	-	-
Climate Change Development	16	-	-
Regional Parks	17	-	184,736
Panorama Administration	18	12,538,400	11,966,765
Panorama Ice Arena	18	(4,080,682)	(4,081,127)
Panorama Swimming Pool	18	(3,580,959)	(3,377,933)
Panorama Community Recreation Programs	18	(3,032,504)	(3,141,655)
Panorama Second Pool Service	18	(1,844,255)	(1,366,050)
Juan de Fuca Parks	19	-	25
Juan de Fuca Curling Rink	19	-	(76)
Juan de Fuca Public Building/Tech Wing	19	-	873
SEAPARC	20	-	54,750
Juan de Fuca Electoral Area Community Parks	21	-	-
Juan de Fuca Electoral Area Community Recreation	21	6,200	-
Salt Spring Island Community Recreation	22	(9,538)	(27,737)
Salt Spring Island Community Parks	22	(35,212)	(75,757)
Salt Spring Island Community Pool	22	(60,179)	(41,831)
Salt Spring Island Park Land and Community Recreation	22	8,059	-
Galiano Island Community Parks	23	-	-
Galiano Island Community Recreation	23	-	31
Mayne Island Community Recreation	23	11,309	17,132
Mayne Island Community Parks	23	19,191	18,783
Pender Island Community Recreation	23	-	-
North & South Pender Island Parks	23	366	3,288
Saturna Island Community Parks	23	3,268	-
Saturna Island Community Recreation	23	4,347	4,638
Vancouver Island Regional Library	24	(1,769)	72
Royal Theatre	24	-	-
McPherson Theatre	24	-	-

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Revenue Funds Statement of Surplus/Deficit (Unaudited)

For the Year Ended December 31, 2023, with comparative information for 2022

	Stmt #	2023	2022
Sooke Regional Museum	24	1,995	47
Greater Victoria Library	24	315	16
Salt Spring Island Library	24	-	-
Southern Gulf Island Library	24	2,736	1,259
Galiano Island Library	24	3,236	3,042
Arts Development	24	-	-
Salt Spring Island Arts	24	(974)	(576)
Local Debt Services	25	-	-
Gossip Island Electricity	25	282	(593)
Land Bank and Housing	26	3,486,826	2,586,214
Southern Gulf Islands Small Craft Harbours	27	-	-
Salt Spring Island Small Craft Harbours	27	-	-
Salt Spring Island Transit and Transport	27	-	-
Sewer Revenue Funds			
Septage Disposal Facilities	28	-	-
Salt Spring Island Septage Disposal	28	-	-
Trunk Sewers and Sewage Disposal Operations and Maintenance	28	-	-
Trunk Sewers and Sewage Disposal Debt	28	205,500	65,093
Ganges Sewer System	28	-	-
Malaview Estates Sewer System	28	-	-
Magic Lake Estates Sewer System	28	-	(4,529)
Port Renfrew Sewer System	28	-	-
Harbours Environmental Action	28	-	-
Core Area Wastewater Operations	28	-	-
Water Revenue Funds			
Fernwood Water Supply	29	70	46
Magic Lake Estates Water Supply	29	-	-
Port Renfrew Water Supply	29	-	-
Saanich Peninsula Water Supply	29	-	-
Highland Water Supply	29	172	118
Lyll Harbour/Boot Cove Water Supply	29	-	-

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Revenue Funds Statement of Surplus/Deficit (Unaudited)

For the Year Ended December 31, 2023, with comparative information for 2022

	Stmt #	2023	2022
Sticks Allison Galiano Island Water Supply	29	-	-
Highland/Fernwood Water Supply	29	-	-
Florence Lake Debt	29	7,288	(4,278)
Skana Water Supply	30	-	-
Surfside Water Supply	30	-	-
Beddis Water Supply	30	-	-
Fulford Water Supply	30	-	-
Cedars of Tuam Supply	30	-	-
Cedar Lane Water Supply	30	-	-
Wilderness Mountain Water	30	(3,000)	-
Regional Water Supply	30	-	-
Regional Water Distribution	30	-	-
		\$ 6,159,308	\$ 5,974,656

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

General Government Services

For the Year Ended December 31, 2023, with comparative information for 2022

	Legislative & General	Environmental Services	EA Elections	EA Health	EA UBCM
Revenue					
Government transfers	\$ 12,968,535	\$ 3,800	\$ 65,490	\$ 139,686	\$ 12,074
Sale of services:					
Recreation revenue	95,299	-	-	-	-
Other sales	15	-	-	-	-
Other revenue from own sources:					
Interest earnings	296,522	-	(81)	(15)	(267)
Other revenue	1,655,132	18,300	-	-	-
Grants in lieu of taxes	542,688	-	270	91	42
Total Revenue	15,558,191	22,100	65,679	139,762	11,849
Expenses					
General administration	(17,845,804)	1,814,742	-	2,716	647
Grants in aid	-	-	-	-	-
Other operating expenses	8,380,732	(16,243,777)	802	137,120	11,526
Salaries and wages	21,833,480	18,312,910	6	-	-
Recoveries	(4,091,226)	(4,914,669)	-	-	-
Total Expenses	8,277,182	(1,030,794)	808	139,836	12,173
Net Revenue (Expenses)	7,281,009	1,052,894	64,871	(74)	(324)
Transfers to own funds:					
Transfers to capital	(2,671,907)	(113,637)	-	-	-
Transfers to reserve	(5,586,384)	(257,986)	(64,871)	-	-
Transfers to ERF	(338,790)	(734,871)	-	-	-
Transfers from revenue	-	(26,400)	-	-	-
Transfers from capital	-	-	-	-	-
Transfers from reserve	672,050	20,000	-	-	-
Debt charges:					
Interest on short term debt	-	-	-	-	-
Annual Surplus (Deficit)	(644,022)	(60,000)	-	(74)	(324)
Accumulated surplus (deficit), beginning of year	1,321,842	60,000	-	89	792
Accumulated Surplus, end of year	\$ 677,820	\$ -	\$ -	\$ 15	\$ 468

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

General Government Services

For the Year Ended December 31, 2023, with comparative information for 2022

EA Admin	Saturna Health	Pender Island Health	2023 Budget	2023 Actual	2022 Actual
\$ 1,112,720	\$ 23,171	\$ 232,862	\$ 14,266,938	\$ 14,558,338	\$ 13,324,593
-	-	-	86,230	95,299	102,212
-	-	-	-	15	-
(3,733)	184	(1,237)	186,240	291,373	221,820
12,885	-	-	2,228,165	1,686,317	2,313,844
4,624	2,046	2,059	551,820	551,820	493,740
1,126,496	25,401	233,684	17,319,393	17,183,162	16,456,209
93,817	671	4,520	(14,312,523)	(15,928,691)	(11,480,325)
-	-	-	54,548	-	-
152,969	24,650	229,000	20,231,729	(7,306,978)	(5,942,097)
1,065,974	-	-	46,599,907	41,212,370	37,162,952
(212,530)	-	-	(33,765,000)	(9,218,425)	(8,113,626)
1,100,230	25,321	233,520	18,808,661	8,758,276	11,626,904
26,266	80	164	(1,489,268)	8,424,886	4,829,305
(6,504)	-	-	(1,010,720)	(2,792,048)	(1,003,088)
(53,856)	-	-	(2,563,347)	(5,963,097)	(3,744,131)
(25,903)	-	-	(697,468)	(1,099,564)	(1,275,528)
-	-	-	-	(26,400)	-
-	-	-	1,553,651	-	-
41,113	-	-	2,775,548	733,163	1,249,907
-	-	-	18,191	-	28,566
(18,884)	80	164	(1,449,795)	(723,060)	27,899
67,463	110	(501)	1,449,795	1,449,795	1,421,072
\$ 48,579	\$ 190	\$ (337)	\$ -	\$ 726,735	\$ 1,448,971

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Grants-In-Aid

For the Year Ended December 31, 2023, with comparative information for 2022

	Southern Gulf Islands Grants in Aid	Salt Spring Island Grants in Aid	Juan de Fuca Grants in Aid	CRD Grants in Aid
Revenue				
Government transfers	\$ 229,004	\$ 108,558	\$ -	\$ 15,000
Sale of services:				
Other revenue from own sources:				
Interest earnings	(1,314)	502	1,563	71,712
Other revenue	-	10,000	-	-
Grants in lieu of taxes	1,117	37	-	-
Total Revenue	228,807	119,097	1,563	86,712
Expenses				
General administration	5,424	7,288	2,721	-
Grants in aid	99,762	44,000	3,192	-
Other operating expenses	124,000	87,000	-	-
Total Expenses	229,186	138,288	5,913	-
Net Revenue (Expenses)	(379)	(19,191)	(4,350)	86,712
Debt charges:				
Interest on short term debt	-	-	-	-
Annual Surplus (Deficit)	(379)	(19,191)	(4,350)	86,712
Accumulated surplus (deficit), beginning of year	(37)	33,964	33,575	1,482,621
Accumulated Surplus (Deficit), end of year	\$ (416)	\$ 14,773	\$ 29,225	\$ 1,569,333

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Grants-In-Aid

For the Year Ended December 31, 2023, with comparative information for 2022

	2023 Budget	2023 Actual	2022 Actual
	\$ 141,562	\$ 352,562	\$ 304,641
	20,643	72,463	43,188
	-	10,000	-
	1,154	1,154	1,125
	163,359	436,179	348,954
	15,433	15,433	11,261
	1,697,249	146,954	207,895
	-	211,000	150,000
	1,712,682	373,387	369,156
	(1,549,323)	62,792	(20,202)
	800	-	549
	(1,550,123)	62,792	(20,751)
	1,550,123	1,550,123	1,570,874
	\$ -	\$ 1,612,915	\$ 1,550,123

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - General A

For the Year Ended December 31, 2023

	Animal Care	Building Inspection	Bylaw Enforcement	Noise Control
Revenue				
Government transfers	\$ 460,422	\$ 491,380	\$ -	\$ 40,910
Sale of services:				
Recreation revenue	47,381	28,636	-	-
Other sales	938,541	15	56,588	-
Other revenue from own sources:				
Interest earnings	(14,865)	47,883	8,707	(1,428)
Other revenue	297,232	1,311,773	3,100	-
Grants in lieu of taxes	11,370	1,921	-	168
Total Revenue	1,740,081	1,881,608	68,395	39,650
Expenses				
General administration	92,080	174,528	35,857	2,001
Other operating expenses	432,406	353,005	(491,165)	70,033
Salaries and wages	1,245,157	1,303,516	435,122	-
Recoveries	-	(30,980)	-	-
Total Expenses	1,769,643	1,800,069	(20,186)	72,034
Net Revenue (Expenses)	(29,562)	81,539	88,581	(32,384)
Transfers to own funds:				
Transfers to capital	(21,524)	(2,575)	-	-
Transfers to reserve	-	(160,108)	-	-
Transfers to ERF	-	(40,000)	(88,581)	-
Transfers from own funds:				
Transfers from reserve	51,086	121,144	-	10,384
Debt charges:				
Interest on short term debt	-	-	-	-
Annual Surplus (Deficit)	-	-	-	(22,000)
Accumulated surplus (deficit), beginning of year	-	-	-	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ (22,000)

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - General A

For the Year Ended December 31, 2023

Soil Deposits	Nuisances & Unsightly Premises	Traffic Safety	CREST	2023 Budget	2023 Actual	2022 Actual
\$ 5,859	\$ 54,661	\$ 72,512	\$ 2,160,009	\$ 3,285,753	\$ 3,285,753	\$ 3,177,146
-	-	-	-	48,940	76,017	71,143
-	-	-	-	940,940	995,144	758,561
(216)	192	3,001	(3,828)	8,960	39,446	53,110
-	-	-	-	1,587,000	1,612,105	1,628,589
-	225	3,246	95,594	112,524	112,524	119,711
5,643	55,078	78,759	2,251,775	5,984,117	6,120,989	5,808,260
572	2,669	5,921	8,953	322,580	322,581	297,989
12,484	51,469	104,816	2,256,391	3,442,078	2,789,439	2,581,173
-	-	-	-	2,835,742	2,983,795	2,493,800
-	-	-	-	(573,706)	(30,980)	(30,076)
13,056	54,138	110,737	2,265,344	6,026,694	6,064,835	5,342,886
(7,413)	940	(31,978)	(13,569)	(42,577)	56,154	465,374
-	-	-	-	(13,000)	(24,099)	(23,494)
-	(940)	-	-	(48,203)	(161,048)	(417,951)
-	-	-	-	(88,903)	(128,581)	(77,749)
7,413	-	-	-	140,066	190,027	88,728
-	-	-	-	12,010	-	17,035
-	-	(31,978)	(13,569)	(64,627)	(67,547)	17,873
-	-	61,160	3,467	64,627	64,627	46,754
\$ -	\$ -	\$ 29,182	\$ (10,102)	\$ -	\$ (2,920)	\$ 64,627

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - General B

For the Year Ended December 31, 2023

	Southern Gulf Islands Emergency Program	Juan de Fuca Emergency Program	Salt Spring Island Emergency Program	EA Emergency Program Coordinator	Regional Emergency Support
Revenue					
Government transfers	\$ 247,378	\$ 89,719	\$ 126,745	\$ 167,238	\$ 188,181
Sale of services:					
Other sales	-	-	-	-	-
Other revenue from own sources:					
Interest earnings	(1,081)	(286)	(484)	208	3,754
Other revenue	-	-	-	9,000	-
Grants in lieu of taxes	2,643	134	95	626	6,865
Total Revenue	248,940	89,567	126,356	177,072	198,800
Expenses					
General administration	11,812	3,647	6,505	46,945	13,140
Other operating expenses	186,487	54,055	115,589	53,370	97,036
Salaries and wages	33,230	5,917	13,168	516,170	60,147
MFA reserve	-	-	-	-	-
Recoveries	-	-	-	(492,300)	-
Total Expenses	231,529	63,619	135,262	124,185	170,323
Net Revenue (Expenses)	17,411	25,948	(8,906)	52,887	28,477
Transfers to own funds:					
Transfers to capital	-	-	-	(2,972)	-
Transfers to reserve	(17,411)	(11,880)	(7,081)	(62,854)	(71,448)
Transfers to ERF	-	(14,068)	-	(10,000)	-
Transfers from own funds:					
Transfers from reserve	-	-	15,987	22,939	7,055
Debt charges:					
Interest on short term debt	-	-	-	-	-
Interest on long term debt	-	-	-	-	-
Principal	-	-	-	-	-
Annual Surplus (Deficit)	-	-	-	-	(35,916)
Accumulated surplus (deficit), beginning of year	-	-	-	-	35,916
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - General B

For the Year Ended December 31, 2023

Juan de Fuca Search and Rescue	SSI Search and Rescue	Emergency Response Telephone Service	2023 Budget	2023 Actual	2022 Actual
\$ 69,952	\$ 25,704	\$ (126,376)	\$ 704,007	\$ 788,541	\$ 757,934
-	-	130,739	129,111	130,739	130,759
(549)	(114)	(5,599)	4,692	(4,151)	11,254
31,442	-	2,115,885	2,169,040	2,156,327	2,185,085
106	18	(22,984)	(12,497)	(12,497)	(16,013)
100,951	25,608	2,091,665	2,994,353	3,058,959	3,069,019
4,354	1,639	86,678	174,721	174,720	198,516
84,147	20,420	1,784,929	2,355,420	2,396,033	2,160,521
-	-	-	732,937	628,632	647,196
-	-	4,302	2,270	4,302	3,024
-	-	(676,045)	(1,188,374)	(1,168,345)	(1,146,356)
88,501	22,059	1,199,864	2,076,974	2,035,342	1,862,901
12,450	3,549	891,801	917,379	1,023,617	1,206,118
-	-	-	-	(2,972)	-
-	-	(9,273)	(25,030)	(179,947)	(101,573)
(3,000)	-	-	(14,500)	(27,068)	(161,419)
-	-	135,338	128,858	181,319	142,414
-	-	-	(3,965)	-	(8,203)
-	-	(318,360)	(318,360)	(318,360)	(318,360)
-	-	(693,589)	(693,589)	(693,589)	(693,589)
9,450	3,549	5,917	(9,207)	(17,000)	65,388
-	(762)	(25,947)	9,207	9,207	(56,182)
\$ 9,450	\$ 2,787	\$ (20,030)	\$ -	\$ (7,793)	\$ 9,206

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - General C

For the Year Ended December 31, 2023

	Hazardous Materials	Family Court Committee	Victim Assistance Program	Family Court Building	Salt Spring Island Street Lighting	Port Renfrew Street Lighting	Juan de Fuca House Numbering
Revenue							
Government transfers	\$ 334,696	\$ 15,000	\$ 289,741	\$ -	\$ 27,842	\$ 3,589	\$ 13,282
Sale of services:							
Other sales	-	-	-	-	-	3,762	-
Other revenue from own sources:							
Interest earnings	(2,698)	1,836	(508)	3,461	(166)	(10)	(99)
Other revenue	-	-	-	149,360	-	190	-
Grants in lieu of taxes	16,850	797	14,634	-	20	79	20
Total Revenue	348,848	17,633	303,867	152,821	27,696	7,610	13,203
Expenses							
General administration	17,460	321	5,999	-	1,310	449	655
Grants in aid	-	-	-	-	-	-	-
Other operating expenses	361,709	14,366	298,350	-	25,525	7,383	12,617
Salaries and wages	23,673	-	-	-	-	-	-
Total Expenses	402,842	14,687	304,349	-	26,835	7,832	13,272
Net Revenue (Expenses)	(53,994)	2,946	(482)	152,821	861	(222)	(69)
Transfers to own funds:							
Transfers to reserve	(31,031)	-	-	(152,821)	-	-	-
Transfers to ERF	(9,560)	-	-	-	-	-	-
Transfers from reserve	94,585	-	-	-	-	-	-
Debt charges:							
Interest on short term debt	-	-	-	-	-	-	-
Annual Surplus (Deficit)	-	2,946	(482)	-	861	(222)	(69)
Accumulated surplus (deficit), beginning of year	-	39,828	482	-	(922)	1,455	153
Accumulated Surplus (Deficit), end of year	\$ -	\$ 42,774	\$ -	\$ -	\$ (61)	\$ 1,233	\$ 84

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - General C

For the Year Ended December 31, 2023

Salt Spring Island House Numbering	Southern Gulf Islands House Numbering	JDF Livestock Injury Compensation	SGL Livestock Injury Compensation	SSI Livestock Injury Compensation	2023 Budget	2023 Actual	2022 Actual
\$ 9,871	\$ 9,612	\$ 105	\$ 71	\$ 105	\$ 703,914	\$ 703,914	\$ 694,712
-	-	-	-	-	3,760	3,762	3,654
(82)	(74)	145	146	145	420	2,096	2,836
-	-	-	-	-	149,610	149,550	152,829
-	100	-	34	-	32,534	32,534	34,426
9,789	9,638	250	251	250	890,238	891,856	888,457
479	473	158	158	158	27,621	27,620	29,794
-	-	-	-	-	48,354	-	-
9,370	9,220	-	-	-	727,119	738,540	619,465
-	-	-	-	-	21,226	23,673	20,131
9,849	9,693	158	158	158	824,320	789,833	669,390
(60)	(55)	92	93	92	65,918	102,023	219,067
-	-	-	-	-	(149,360)	183,852)	(166,974)
-	-	-	-	-	(9,560)	(9,560)	(9,560)
-	-	-	-	-	44,585	94,585	10,633
-	-	-	-	-	1,758	-	3,742
(60)	(55)	92	93	92	(50,175)	3,196	49,424
(22)	42	3,053	3,053	3,053	50,175	50,175	752
\$ (82)	\$ (13)	\$ 3,145	\$ 3,146	\$ 3,145	\$ -	\$ 53,371	\$ 50,176

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - Fire A

For the Year Ended December 31, 2023

	N. Galiano Island Fire Protection	Otter Point Fire Protection	Port Renfrew Fire Protection	Shirley Fire Protection
Revenue				
Government transfers	\$ 223,144	\$ 568,186	\$ 96,077	\$ 193,122
Sale of services:				
Recreation revenue	-	-	-	-
Other sales	-	-	64,106	-
Other revenue from own sources:				
Interest earnings	82	(2,677)	85	43
Other revenue	-	-	6,706	-
Grants in lieu of taxes	495	-	1,073	-
Total Revenue	223,721	565,509	168,047	193,165
Expenses				
General administration	8,022	17,743	6,338	4,382
Other operating expenses	60,653	367,732	81,787	74,770
Salaries and wages	90,541	5,313	52,430	26,703
MFA reserve	219	-	18	-
Total Expenses	159,435	390,788	140,573	105,855
Net Revenue (Expenses)	64,286	174,721	27,474	87,310
Transfers to own funds:				
Transfers to capital	-	(5,254)	-	-
Transfers to reserve	(3,000)	(42,000)	-	(25,000)
Transfers to ERF	(5,000)	(127,467)	(24,576)	(62,310)
Transfers from own funds:				
Debt charges:				
Interest on short term debt	(511)	-	-	-
Interest on long term debt	(20,405)	-	(900)	-
Principal	(28,466)	-	(1,998)	-
Annual Surplus (Deficit)	6,904	-	-	-
Accumulated surplus (deficit), beginning of year	17,616	-	-	-
Accumulated Surplus, end of year	\$ 24,520	\$ -	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - Fire A

For the Year Ended December 31, 2023

Willis Point Fire Protection	East Sooke Fire Protection	2023 Budget	2023 Actual	2022 Actual
\$ 140,804	\$ 468,579	\$ 1,663,534	\$ 1,689,912	\$ 1,552,499
-	73,197	56,350	73,197	68,702
-	-	64,106	64,106	61,610
868	2,701	3,050	1,102	9,428
74,139	31,903	59,360	112,748	77,421
-	-	1,567	1,568	1,473
<u>215,811</u>	<u>576,380</u>	<u>1,847,967</u>	<u>1,942,633</u>	<u>1,771,133</u>
5,850	15,160	57,497	57,495	52,340
84,681	219,895	907,946	889,518	788,345
15,186	33,899	257,255	224,072	159,519
-	725	510	962	677
<u>105,717</u>	<u>269,679</u>	<u>1,223,208</u>	<u>1,172,047</u>	<u>1,000,881</u>
110,094	306,701	624,759	770,586	770,252
-	(16,690)	(26,970)	(21,944)	(28,521)
(4,242)	(10,000)	(74,242)	(84,242)	(74,601)
(89,766)	(127,487)	(343,362)	(436,606)	(483,036)
-	-	(4,550)	(511)	(5,615)
-	(57,150)	(78,455)	(78,455)	(78,455)
-	(97,959)	(128,424)	(128,423)	(128,423)
16,086	(2,585)	(31,244)	20,405	(28,399)
-	13,628	31,244	31,244	59,643
<u>\$ 16,086</u>	<u>\$ 11,043</u>	<u>\$ -</u>	<u>\$ 51,649</u>	<u>\$ 31,244</u>

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - Fire B

For the Year Ended December 31, 2023

	Durrance Rd Fire Protection	Malahat Fire Protection	Pender Island Fire Protection	South Galiano Island Fire Protection
Revenue				
Government transfers	\$ 3,016	\$ 66,352	\$ 1,120,842	\$ 583,353
Sale of services:				
Other revenue from own sources:				
Interest earnings	-	607	(5,860)	(3,656)
Other revenue	-	-	700	-
Grants in lieu of taxes	-	-	10,009	-
Total Revenue	3,016	66,959	1,125,691	579,697
Expenses				
General administration	136	3,279	44,857	16,949
Other operating expenses	2,525	63,651	924,948	121,439
Salaries and wages	-	-	-	177,678
MFA reserve	-	-	-	707
Total Expenses	2,661	66,930	969,805	316,773
Net Revenue (Expenses)	355	29	155,886	262,924
Transfers to own funds:				
Transfers to capital	-	-	-	(2,280)
Transfers to reserve	(355)	-	(77,943)	-
Transfers to ERF	-	-	(77,943)	(119,629)
Transfers from own funds:				
Transfers from reserve	-	-	111,596	-
Debt charges:				
Interest on short term debt	-	-	(18,167)	12
Interest on long term debt	-	-	-	(76,082)
Principal	-	-	(93,429)	(64,945)
Annual Surplus (Deficit)	-	29	-	-
Accumulated surplus (deficit), beginning of year	-	588	-	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ 617	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Protective Services - Fire B

For the Year Ended December 31, 2023

Saturna Island Fire Protection	Electoral Area Fire Protection	2023 Budget	2023 Actual	2022 Actual
\$ 256,273	\$ 236,612	\$ 2,177,149	\$ 2,266,448	\$ 1,954,040
1,616	295	2,480	(6,998)	4,291
-	-	320	700	800
11,536	-	21,545	21,545	19,997
269,425	236,907	2,201,494	2,281,695	1,979,128
3,761	9,946	78,929	78,928	73,329
264,031	343,861	1,677,741	1,720,455	1,390,193
-	-	194,970	177,678	193,788
-	-	420	707	22,749
267,792	353,807	1,952,060	1,977,768	1,680,059
1,633	(116,900)	249,434	303,927	299,069
-	-	(8,480)	(2,280)	(8,281)
-	(44,133)	(88,639)	(122,431)	(112,184)
-	-	(168,082)	(197,572)	(159,307)
-	161,033	272,629	272,629	166,866
-	-	(10,808)	(18,155)	(48,401)
-	-	(76,082)	(76,082)	(35,280)
-	-	(170,523)	(158,374)	(101,674)
1,633	-	(551)	1,662	808
(37)	-	551	551	(256)
\$ 1,596	\$ -	\$ -	\$ 2,213	\$ 552

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Environmental Health

For the Year Ended December 31, 2023

	Port Renfrew Disposal	Refuse Disposal	Storm Water Quality Management Core	Storm Water Quality Management Southern Gulf Islands
Revenue				
Government transfers	\$ 34,856	\$ 10,880	\$ 656,268	\$ 39,808
Sale of services:				
Refuse revenue	9,677	27,831,170	-	-
Other revenue from own sources:				
Interest earnings	(67)	41,658	(529)	8
Other revenue	35,538	7,420,543	35,532	-
Grants in lieu of taxes	374	-	52,230	413
Total Revenue	80,378	35,304,251	743,501	40,229
Expenses				
General administration	4,175	(5,837,108)	14,648	1,955
Grants in aid	-	-	-	-
Other operating expenses	85,470	28,990,639	643,089	31,043
Salaries and wages	-	3,552,117	1,158	-
MFA reserve	-	76,057	-	-
Recoveries	(17,860)	(9,459,889)	-	-
Total Expenses	71,785	28,996,032	658,895	32,998
Net Revenue (Expenses)	8,593	6,308,219	84,606	7,231
Transfers to own funds:				
Transfers to revenue	-	(55,467)	-	-
Transfers to capital	-	(921,692)	-	-
Transfers to reserve	(6,593)	(4,994,514)	(84,606)	(7,231)
Transfers to ERF	(2,000)	(110,176)	-	-
Transfers from own funds:				
Transfers from reserve	-	5,001	-	-
Debt charges:				
Interest on short term debt	-	(80,932)	-	-
Interest on long term debt	-	(32,340)	-	-
Principal	-	(118,099)	-	-
Annual Surplus (Deficit)	-	-	-	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Environmental Health

For the Year Ended December 31, 2023

Storm Water Quality Management Sooke	Storm Water Quality Management Salt Spring Island	Storm Water Quality Management Saanich Peninsula	2023 Budget	2023 Actual	2022 Actual
\$ 39,346	\$ 23,778	\$ 173,314	\$ 967,370	\$ 978,250	\$ 944,110
-	-	-	22,381,228	27,840,847	26,888,461
381	230	(245)	5,550	41,436	53,736
-	-	-	6,694,135	7,491,613	7,129,074
86	21	6,217	59,341	59,341	61,671
39,813	24,029	179,286	30,107,624	36,411,487	35,077,052
1,157	3,819	3,478	4,738,389	5,866,340	3,396,744
-	-	-	-	-	3,000
12,308	14,292	121,264	31,335,320	29,898,105	23,758,107
-	-	-	3,363,214	3,553,275	3,096,847
-	-	-	87,490	76,057	654
-	-	-	(9,269,784)	(9,477,749)	(6,321,454)
13,465	18,111	124,742	30,254,629	29,916,028	23,933,898
26,348	5,918	54,544	(147,005)	6,495,459	11,143,154
-	-	-	(55,467)	(55,467)	(112,333)
-	-	-	(80,000)	(921,692)	(20,585)
(26,348)	(9,385)	(54,544)	(491,928)	(5,183,221)	10,855,673
-	-	-	(32,176)	(112,176)	(1,070)
-	33,467	-	1,034,525	38,468	8,476
-	-	-	(1,385)	(80,932)	(11,530)
-	-	-	(108,465)	(32,340)	(32,340)
-	-	-	(118,099)	(118,099)	(118,099)
-	30,000	-	-	30,000	-
\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Planning and Development

For the Year Ended December 31, 2023

	Economic Development Commission Salt Spring Island	Economic Development Commission SGI	Electoral Area Community Planning	Growth Management Strategy	Regional Planning
Revenue					
Government transfers	\$ 95,958	\$ 121,426	\$ 718,640	\$ 379,476	\$1,827,844
Sale of services:					
Recreation revenue	-	-	-	-	-
Other sales	-	-	40,635	-	-
Other revenue from own sources:					
Interest earnings	260	1,020	(3,585)	(120)	13,435
Other revenue	-	-	525	-	800
Grants in lieu of taxes	73	1,272	1,057	15,204	58,113
Total Revenue	96,291	123,718	757,272	394,560	1,900,192
Expenses					
General administration	12,181	6,158	50,422	20,483	101,115
Other operating expenses	15,534	120,627	180,333	270,878	304,778
Salaries and wages	-	-	464,103	118,833	981,765
Recoveries	-	-	(32,060)	-	(86,650)
Total Expenses	27,715	126,785	662,798	410,194	1,301,008
Net Revenue (Expenses)	68,576	(3,067)	94,474	(15,634)	599,184
Transfers to own funds:					
Transfers to capital	-	-	(2,886)	-	-
Transfers to reserve	(53,576)	(4,253)	(126,269)	(88,512)	(764,135)
Transfers to ERF	-	-	(25,000)	-	(13,000)
Transfers from own funds:					
Transfers from reserve	-	-	59,681	104,146	177,951
Debt charges:					
Interest on short term debt	-	-	-	-	-
Annual Surplus Deficit)	15,000	(7,320)	-	-	-
Accumulated surplus (deficit), beginning of year	-	34,970	-	-	-
Accumulated Surplus (Deficit), end of year	\$ 15,000	\$ 27,650	\$ -	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Planning and Development

For the Year Ended December 31, 2023

Geo Spatial Referencing	GIS Information Systems	Climate Change Development	2023 Budget	2023 Actual	2022 Actual
\$ 161,580	\$ 128,685	\$1,970,344	\$4,868,774	\$5,403,953	\$4,287,487
9,600	-	-	8,370	9,600	9,600
-	-	-	45,290	40,635	81,881
605	(1,438)	(778)	5,580	9,399	30,355
-	-	-	1,110	1,325	8,328
7,679	5,827	73,374	162,599	162,599	117,901
<u>179,464</u>	<u>133,074</u>	<u>2,042,940</u>	<u>5,091,723</u>	<u>5,627,511</u>	<u>4,535,552</u>
22,899	11,111	29,595	253,963	253,964	254,123
33,026	88,808	1,191,176	2,716,391	2,205,160	2,263,101
-	463,814	336,829	2,458,897	2,365,344	1,918,274
-	(504,310)	-	(623,020)	(623,020)	(598,694)
<u>55,925</u>	<u>59,423</u>	<u>1,557,600</u>	<u>4,806,231</u>	<u>4,201,448</u>	<u>3,836,804</u>
123,539	73,651	485,340	285,492	1,426,063	698,748
-	-	(363,518)	(363,518)	(366,404)	(638)
-	(50,000)	(121,822)	(311,668)	1,208,567	1,437,744
(123,539)	(23,651)	-	(87,540)	(185,190)	(126,040)
-	-	-	446,424	341,778	909,927
-	-	-	(4,160)	-	(12,055)
-	-	-	(34,970)	7,680	32,198
-	-	-	34,970	34,970	2,772
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,650</u>	<u>\$ 34,970</u>

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Regional Parks

For the Year Ended December 31, 2023

	Regional Parks	2023 Budget	2023 Actual	2022 Actual
Revenue				
Government transfers	\$15,963,394	\$15,952,365	\$15,963,394	\$15,574,597
Sale of services:				
Recreation revenue	230,590	110,000	230,590	138,968
Other sales	(1,000)	500	(1,000)	-
Other revenue from own sources:				
Interest earnings	(78,073)	21,050	(78,073)	63,556
Other revenue	476,062	404,405	476,062	445,930
Grants in lieu of taxes	756,394	756,393	756,394	791,148
Total Revenue	17,347,367	17,244,713	17,347,367	17,014,199
Expenses				
General administration	882,310	882,310	882,310	769,913
Other operating expenses	3,861,719	3,130,484	3,861,719	3,079,786
Salaries and wages	8,135,626	9,543,668	8,135,626	6,969,024
MFA reserve	2,059	1,050	2,059	6,428
Recoveries	(75,219)	(78,559)	(75,219)	(74,643)
Total Expenses	12,806,495	13,478,953	12,806,495	10,750,508
Net Revenue (Expenses)	4,540,872	3,765,760	4,540,872	6,263,691
Transfers to own funds:				
Transfers to capital	(181,823)	(153,686)	(181,823)	(222,000)
Transfers to reserve	(3,300,143)	(2,874,912)	(3,300,143)	(4,706,484)
Transfers to ERF	(597,191)	(347,191)	(597,191)	(586,110)
Transfers from reserve	-	20,000	-	-
Debt charges:				
Interest on short term debt	(77,243)	(25,500)	(77,243)	(48,182)
Interest on long term debt	(185,504)	(185,504)	(185,504)	(177,104)
Principal	(383,704)	(383,703)	(383,704)	(339,075)
Annual Surplus (Deficit)	(184,736)	(184,736)	(184,736)	184,736
Accumulated surplus (deficit), beginning of year	184,736	184,736	184,736	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ 184,736

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

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General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Panorama Recreation Services

For the Year Ended December 31, 2023

	Panorama Administration	Panorama Ice Arena	Panorama Swimming Pool	Panorama Community Recreation Programs	Panorama Second Pool Service
Revenue					
Government transfers	\$ 5,260,398	\$ -	\$ -	\$ 259,196	\$ -
Sale of services:					
Recreation revenue	79,113	225,757	734,363	2,064,225	-
Other sales	3,958	310	-	5,225	-
Other revenue from own sources:					
Interest earnings	(14,313)	378	-	-	106,995
Other revenue	19,445	701,121	348,838	256,804	-
Grants in lieu of taxes	186,936	-	-	-	-
Total Revenue	5,535,537	927,566	1,083,201	2,585,450	106,995
Expenses					
General administration	584,016	-	-	-	-
Other operating expenses	1,497,744	157,943	146,950	637,452	-
Salaries and wages	2,874,022	247,839	801,675	1,639,847	-
MFA reserve	-	378	-	-	2,337
Recoveries	-	-	-	-	-
Total Expenses	4,955,782	406,160	948,625	2,277,299	2,337
Net Revenue (Expenses)	579,755	521,406	134,576	308,151	104,658
Transfers to own funds:					
Transfers to reserve	(8,120)	(205,602)	(205,602)	(67,000)	-
Transfers to ERF	-	(227,051)	(132,000)	(132,000)	-
Debt charges:					
Interest on short term debt	-	-	-	-	31,262
Interest on long term debt	-	(30,240)	-	-	(164,755)
Principal	-	(58,068)	-	-	(449,370)
Annual Surplus (Deficit)	571,635	445	(203,026)	109,151	(478,205)
Accumulated surplus (deficit), beginning of year	11,966,765	(4,081,127)	(3,377,933)	(3,141,655)	(1,366,050)
Accumulated Surplus (Deficit), end of year	\$ 12,538,400	\$ (4,080,682)	\$ (3,580,959)	\$ (3,032,504)	\$ (1,844,255)

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Panorama Recreation Services

For the Year Ended December 31, 2023

2023 Budget	2023 Actual	2022 Actual
\$ 5,487,954	\$ 5,519,594	\$ 5,405,779
3,017,342	3,103,458	2,592,674
3,021	9,493	18,214
17,422	93,060	24,803
1,424,290	1,326,208	1,291,402
186,936	186,936	175,170
10,136,965	10,238,749	9,508,042
584,017	584,016	456,454
2,209,992	2,440,089	5,782,879
5,893,852	5,563,383	5,048,674
2,580	2,715	3,178
-	-	(3,638,739)
8,690,441	8,590,203	7,652,446
1,446,524	1,648,546	1,855,596
(315,786)	(486,324)	(596,040)
(396,000)	(491,051)	(467,559)
(13,554)	31,262	(20,664)
(213,745)	(194,995)	(263,895)
(507,439)	(507,438)	(507,438)
-	-	-
-	-	-
\$ -	\$ -	-

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Juan De Fuca Recreation Complex

For the Year Ended December 31, 2023

	Juan de Fuca Parks	Juan de Fuca Curling Rink	Juan de Fuca Public Building/Tech Wing
Revenue			
Sale of services:			
Other revenue from own sources:			
Expenses			
Transfers to own funds:			
Transfers to revenue	\$ (25)	\$ -	\$ (873)
Transfers from revenue	-	76	-
Debt charges:			
Annual Surplus (Deficit)	(25)	76	(873)
Accumulated surplus (deficit), beginning of year	25	(76)	873
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Juan De Fuca Recreation Complex

For the Year Ended December 31, 2023

2023 Budget	2023 Actual	2022 Actual
\$ -	\$ 898	\$ -
-	(76)	-
-	(822)	-
-	822	822
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 822</u>

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Sooke Recreation Complex

For the Year Ended December 31, 2023

	SEAPARC	2023 Budget	2023 Actual	2022 Actual
Revenue				
Government transfers	\$3,231,132	\$3,217,088	\$3,231,132	\$3,135,520
Sale of services:				
Recreation revenue	1,350,155	930,922	1,350,155	904,661
Other sales	22,907	10,520	22,907	13,457
Other revenue from own sources:				
Interest earnings	(12,770)	120	(12,770)	10,974
Other revenue	392,850	351,974	392,850	370,971
Grants in lieu of taxes	5,757	5,757	5,757	5,214
Total Revenue	4,990,031	4,516,381	4,990,031	4,440,797
Expenses				
General administration	268,886	268,885	268,886	222,088
Grants in aid	-	1,000	-	-
Other operating expenses	1,076,156	906,213	1,076,156	1,052,493
Salaries and wages	2,956,831	2,830,225	2,956,831	2,549,128
MFA reserve	231	120	231	162
Recoveries	-	-	-	(2,670)
Total Expenses	4,302,104	4,006,443	4,302,104	3,821,201
Net Revenue (Expenses)	687,927	509,938	687,927	619,596
Transfers to own funds:				
Transfers to reserve	(435,938)	(340,000)	(435,938)	(340,029)
Transfers to ERF	(205,938)	(110,000)	(205,938)	(110,029)
Debt charges:				
Interest on short term debt	(3,653)	(10,722)	(3,653)	(16,463)
Interest on long term debt	(18,480)	(23,480)	(18,480)	(18,480)
Principal	(78,668)	(80,486)	(78,668)	(79,845)
Annual Surplus (Deficit)	(54,750)	(54,750)	(54,750)	54,750
Accumulated surplus (deficit), beginning of year	54,750	54,750	54,750	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ 54,750

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Juan De Fuca Electoral Area

For the Year Ended December 31, 2023

	Juan de Fuca Electoral Area Community Parks	Juan de Fuca Electoral Area Community Recreation	2023 Budget	2023 Actual	2022 Actual
Revenue					
Government transfers	\$ 201,123	\$ 72,632	\$ 273,755	\$ 273,755	\$ 262,782
Sale of services:					
Other revenue from own sources:					
Interest earnings	(619)	(632)	200	(1,251)	806
Other revenue	3,157	24,255	21,550	27,412	24,793
Grants in lieu of taxes	293	70	363	363	369
Total Revenue	203,954	96,325	295,868	300,279	288,750
Expenses					
General administration	11,682	5,803	17,485	17,485	17,129
Other operating expenses	67,197	24,402	102,285	91,599	96,141
Salaries and wages	94,940	54,444	157,478	149,384	150,163
Total Expenses	173,819	84,649	277,248	258,468	263,433
Net Revenue (Expenses)	30,135	11,676	18,620	41,811	25,317
Transfers to own funds:					
Transfers to reserve	(22,135)	-	(10,250)	(22,135)	(17,887)
Transfers to ERF	(8,000)	(5,476)	(8,000)	(13,476)	(8,833)
Debt charges:					
Interest on short term debt	-	-	(370)	-	(1,052)
Annual Surplus (Deficit)	-	6,200	-	6,200	(2,455)
Accumulated surplus (deficit), beginning of year	-	-	-	-	2,455
Accumulated Surplus (Deficit), end of year	\$ -	\$ 6,200	\$ -	\$ 6,200	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Salt Spring Island Parks and Recreation

For the Year Ended December 31, 2023

	Salt Spring Island Community Recreation	Salt Spring Island Community Parks	Salt Spring Island Community Pool	Salt Spring Island Park Land and Community Recreation
Revenue				
Government transfers	\$ 104,621	\$ 584,647	\$ 709,054	\$ 905,432
Sale of services:				
Recreation revenue	228,929	-	333,171	-
Other revenue from own sources:				
Interest earnings	(2,424)	(4,410)	(9,166)	(11,220)
Other revenue	5,000	97,406	599	196,187
Grants in lieu of taxes	40	339	512	634
Total Revenue	336,166	677,982	1,034,170	1,091,033
Expenses				
General administration	37,974	124,672	1,995	171,426
Other operating expenses	149,145	73,901	354,142	435,358
Salaries and wages	130,848	430,044	672,381	426,226
MFA reserve	-	-	-	-
Recoveries	-	-	-	-
Total Expenses	317,967	628,617	1,028,518	1,033,010
Net Revenue (Expenses)	18,199	49,365	5,652	58,023
Transfers to own funds:				
Transfers to reserve	-	(3,820)	(4,000)	(42,124)
Transfers to ERF	-	(5,000)	(40,000)	(10,000)
Transfers from reserve	-	-	20,000	2,160
Debt charges:				
Interest on short term debt	-	-	-	-
Annual Surplus (Deficit)	18,199	40,545	(18,348)	8,059
Accumulated surplus (deficit), beginning of year	(27,737)	(75,757)	(41,831)	-
Accumulated Surplus (Deficit), end of year	\$ (9,538)	\$ (35,212)	\$ (60,179)	\$ 8,059

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Salt Spring Island Parks and Recreation

For the Year Ended December 31, 2023

2023 Budget	2023 Actual	2022 Actual
\$ 2,286,773	\$ 2,303,754	\$ 2,061,701
517,509	562,100	425,172
90	(27,220)	2,763
261,170	299,192	162,011
1,525	1,525	1,384
3,067,067	3,139,351	2,653,031
336,067	336,067	317,386
1,234,382	1,012,546	993,157
1,645,106	1,659,499	1,403,228
90	-	-
(390,890)	-	-
2,824,755	3,008,112	2,713,771
242,312	131,239	(60,740)
(59,624)	(49,944)	(68,132)
(55,000)	(55,000)	(37,500)
22,160	22,160	31,083
(4,523)	-	(10,036)
145,325	48,455	(145,325)
(145,325)	(145,325)	-
\$ -	\$ (96,870)	\$ (145,325)

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Southern Gulf Islands

For the Year Ended December 31, 2023

	Galiano Island Community Parks	Galiano Island Community Recreation	Mayne Island Community Recreation	Mayne Island Community Parks
Revenue				
Government transfers	\$ 107,562	\$ 38,317	\$ 35,740	\$ 93,187
Sale of services:				
Recreation revenue	-	-	-	1,225
Other sales	-	-	-	-
Other revenue from own sources:				
Interest earnings	696	(577)	520	982
Other revenue	-	-	-	8,238
Grants in lieu of taxes	69	27	28	73
Total Revenue	108,327	37,767	36,288	103,705
Expenses				
General administration	4,241	1,907	2,435	4,888
Other operating expenses	64,402	35,891	39,677	56,002
Recoveries	-	-	-	(314)
Total Expenses	68,643	37,798	42,112	60,576
Net Revenue (Expenses)	39,684	(31)	(5,824)	43,129
Transfers to own funds:				
Transfers to reserve	(53,974)	-	-	(42,721)
Transfers to ERF	(5,710)	-	-	-
Transfers from reserve	20,000	-	-	-
Debt charges:				
Interest on short term debt	-	-	-	-
Annual Surplus (Deficit)	-	(31)	(5,824)	408
Accumulated surplus (deficit), beginning of year	-	31	17,133	18,783
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ 11,309	\$ 19,191

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services, Southern Gulf Islands

For the Year Ended December 31, 2023

Pender Island Community Recreation	North & South Pender Island Parks	Saturna Island Community Parks	Saturna Island Community Recreation	2023 Budget	2023 Actual	2022 Actual
\$ 173,354	\$ 67,240	\$ 25,680	\$ 13,676	\$ 548,581	\$ 554,756	\$ 519,595
-	-	-	-	800	1,225	1,740
810	-	-	-	300	810	541
(381)	461	(93)	266	940	1,874	2,878
-	-	-	-	9,760	8,238	24,940
1,487	593	1,515	642	4,434	4,434	4,577
175,270	68,294	27,102	14,584	564,815	571,337	554,271
6,124	3,455	945	1,058	25,051	25,053	23,761
104,148	67,761	17,889	13,817	539,982	399,587	403,455
-	-	-	-	-	(314)	-
110,272	71,216	18,834	14,875	565,033	424,326	427,216
64,998	(2,922)	8,268	(291)	(218)	147,011	127,055
(64,998)	-	(5,000)	-	(56,982)	(166,693)	(125,575)
-	-	-	-	(5,710)	(5,710)	-
-	-	-	-	20,000	20,000	-
-	-	-	-	(963)	-	(1,423)
-	(2,922)	3,268	(291)	(43,873)	(5,392)	57
-	3,288	-	4,638	43,873	43,873	43,815
\$ -	\$ 366	\$ 3,268	\$ 4,347	\$ -	\$ 38,481	\$ 43,872

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services

For the Year Ended December 31, 2023

	Vancouver Island Regional Library	Royal Theatre	McPherson Theatre	Sooke Regional Museum	Greater Victoria Library
Revenue					
Government transfers	\$ 341,091	\$ 580,000	\$ 750,000	\$ 221,810	\$ 32,435
Sale of services:					
Other revenue from own sources:					
Interest earnings	(850)	(285)	2,137	2,075	306
Other revenue	338,266	-	-	-	-
Grants in lieu of taxes	325	-	35,822	391	91
Total Revenue	678,832	579,715	787,959	224,276	32,832
Expenses					
General administration	6,456	10,000	35,000	4,318	642
Other operating expenses	334,052	89,715	316,726	218,010	31,891
Salaries and wages	-	-	-	-	-
MFA reserve	1,899	-	-	-	-
Recoveries	-	-	-	-	-
Total Expenses	342,407	99,715	351,726	222,328	32,533
Net Revenue (Expenses)	336,425	480,000	436,233	1,948	299
Transfers to own funds:					
Transfers to capital	-	(101,000)	(88,000)	-	-
Transfers to reserve	-	(379,000)	(348,233)	-	-
Transfers from own funds:					
Transfers from reserve	-	-	-	-	-
Debt charges:					
Interest on short term debt	-	-	-	-	-
Interest on long term debt	(201,600)	-	-	-	-
Principal	(136,666)	-	-	-	-
Annual Surplus (Deficit)	(1,841)	-	-	1,948	299
Accumulated surplus (deficit), beginning of year	72	-	-	47	16
Accumulated Surplus (Deficit), end of year	\$ (1,769)	\$ -	\$ -	\$ 1,995	\$ 315

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Recreation and Cultural Services

For the Year Ended December 31, 2023

Salt Spring Island Library	Southern Gulf Island Library	Galiano Island Library	Arts Development	Salt Spring Island Arts	2023 Budget	2023 Actual	2022 Actual
\$ 675,683	\$ 235,946	\$ 64,770	\$2,864,931	\$ 123,090	\$5,889,756	\$5,889,756	\$5,758,065
(5,754)	1,254	166	(10,498)	(1,184)	2,864	(12,633)	8,732
-	-	-	300	-	338,266	338,566	136,643
492	2,447	42	178,754	90	218,454	218,454	225,912
<u>670,421</u>	<u>239,647</u>	<u>64,978</u>	<u>3,033,487</u>	<u>121,996</u>	<u>6,449,340</u>	<u>6,434,143</u>	<u>6,129,352</u>
24,644	4,655	1,639	68,868	2,404	158,627	158,626	155,300
476,154	233,514	23,037	2,731,709	119,990	4,597,388	4,574,798	4,429,410
-	-	-	281,674	-	319,108	281,674	284,679
873	-	121	-	-	1,800	2,893	1,800
-	-	-	(13,894)	-	(13,893)	(13,894)	(18,946)
<u>501,671</u>	<u>238,169</u>	<u>24,797</u>	<u>3,068,357</u>	<u>122,394</u>	<u>5,063,030</u>	<u>5,004,097</u>	<u>4,852,243</u>
168,750	1,478	40,181	(34,870)	(398)	1,386,310	1,430,046	1,277,109
-	-	-	-	-	(189,000)	(189,000)	(190,000)
(22,967)	-	(12,024)	-	-	(753,488)	(762,224)	(776,181)
-	-	-	34,870	-	74,459	34,870	-
(176)	-	(546)	-	-	(10,850)	(722)	(12,049)
(33,250)	-	(11,935)	-	-	(246,785)	(246,785)	(167,828)
<u>(112,357)</u>	<u>-</u>	<u>(15,482)</u>	<u>-</u>	<u>-</u>	<u>(264,505)</u>	<u>(264,505)</u>	<u>(127,839)</u>
-	1,478	194	-	(398)	(3,859)	1,680	3,212
-	1,258	3,042	-	(576)	3,859	3,859	648
<u>\$ -</u>	<u>\$ 2,736</u>	<u>\$ 3,236</u>	<u>\$ -</u>	<u>\$ (974)</u>	<u>\$ -</u>	<u>\$ 5,539</u>	<u>\$ 3,860</u>

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Fiscal Services

For the Year Ended December 31, 2023

	Local Debt Services	Gossip Island Electricity	2023 Budget	2023 Actual	2022 Actual
Revenue					
Government transfers	\$17,260,244	\$ 63,454	\$17,323,699	\$17,323,698	\$17,707,444
Other revenue from own sources:					
Interest earnings	108,862	497	52,440	109,359	81,078
Total Revenue	17,369,106	63,951	17,376,139	17,433,057	17,788,522
Expenses					
General administration	-	111	111	111	154
Other operating expenses	-	56	100	56	54
MFA reserve	108,862	288	52,350	109,150	80,800
Total Expenses	108,862	455	52,561	109,317	81,008
Net Revenue (Expenses)	17,260,244	63,496	17,323,578	17,323,740	17,707,514
Debt charges:					
Interest on short term debt	-	-	(120)	-	(947)
Interest on long term debt	(6,906,411)	(24,239)	(6,930,652)	(6,930,650)	(6,790,342)
Principal	10,353,833)	(38,382)	10,392,213)	10,392,215)	10,916,960)
Annual Surplus (Deficit)	-	875	593	875	(735)
Accumulated surplus (deficit), beginning of year	-	(593)	(593)	(593)	142
Accumulated Surplus (Deficit), end of year	\$ -	\$ 282	\$ -	\$ 282	\$ (593)

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Land, Banking and Housing

For the Year Ended December 31, 2023

	Land Bank and Housing	2023 Budget	2023 Actual	2022 Actual
Revenue				
Government transfers	\$ 3,127,959	\$ 2,941,479	\$ 3,127,959	\$ 2,994,339
Sale of services:				
Recreation revenue	44,310	35,130	44,310	49,146
Other revenue from own sources:				
Interest earnings	114,843	107,632	114,843	101,136
Other revenue	226,450	73,500	226,450	63,336
Grants in lieu of taxes	125,836	125,836	125,836	131,745
Total Revenue	3,639,398	3,283,577	3,639,398	3,339,702
Expenses				
General administration	139,294	139,293	139,294	126,451
Other operating expenses	1,094,385	4,222,889	1,094,385	3,280,004
Salaries and wages	1,300,844	1,449,434	1,300,844	1,158,975
MFA reserve	3,468	1,830	3,468	2,437
Recoveries	(680,409)	(829,319)	(680,409)	(661,100)
Total Expenses	1,857,582	4,984,127	1,857,582	3,906,767
Net Revenue (Expenses)	1,781,816	(1,700,550)	1,781,816	(567,065)
Transfers to own funds:				
Transfers to capital	(906)	-	(906)	(1,879)
Transfers to reserve	-	-	-	(193,118)
Transfers to ERF	(4,000)	(4,000)	(4,000)	(4,000)
Transfers from reserve	133,165	130,000	133,165	69
Debt charges:				
Interest on short term debt	-	(2,201)	-	(3,574)
Interest on long term debt	(207,086)	(207,086)	(207,086)	(207,086)
Principal	(802,377)	(802,377)	(802,377)	(802,377)
Annual Surplus (Deficit)	900,612	(2,586,214)	900,612	(1,779,030)
Accumulated surplus (deficit), beginning of year	2,586,214	2,586,214	2,586,214	4,365,244
Accumulated Surplus (Deficit), end of year	\$ 3,486,826	\$ -	\$ 3,486,826	\$ 2,586,214

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

General Revenue Fund Statement of Operations (Unaudited)

Small Craft Harbours, Transit and Transport

For the Year Ended December 31, 2023

	Southern Gulf Islands Small Craft Harbours	Salt Spring Island Small Craft Harbours	Salt Spring Island Transit and Transport	2023 Budget	2023 Actual	2022 Actual
Revenue						
Government transfers	\$ 309,533	\$ 15,888	\$ 438,518	\$ 756,985	\$ 763,939	\$ 763,647
Sale of services:						
Recreation revenue	149,901	-	-	138,050	149,901	103,470
Other sales	15	-	206,494	195,482	206,509	182,767
Other revenue from own sources:						
Interest earnings	(645)	48	262	2,040	(335)	2,271
Other revenue	4,181	-	-	7,000	4,181	313
Grants in lieu of taxes	6,954	37	271	7,262	7,262	6,881
Total Revenue	469,939	15,973	645,545	1,106,819	1,131,457	1,059,349
Expenses						
General administration	13,054	3,562	32,872	49,487	49,488	44,539
Other operating expenses	215,712	5,886	614,694	856,550	836,292	782,721
Salaries and wages	-	-	233	-	233	-
MFA reserve	372	-	-	140	372	11,978
Total Expenses	229,138	9,448	647,799	906,177	886,385	839,238
Net Revenue (Expenses)	240,801	6,525	(2,254)	200,642	245,072	220,111
Transfers to own funds:						
Transfers to reserve	(153,351)	(6,525)	(117,746)	(232,300)	(277,622)	(317,946)
Transfers from reserve	-	-	120,000	120,000	120,000	129,999
Debt charges:						
Interest on short term debt	43	-	-	(849)	43	(20,236)
Interest on long term debt	(43,079)	-	-	(43,079)	(43,079)	(11,928)
Principal	(44,414)	-	-	(44,414)	(44,414)	-
Annual Surplus (Deficit)	-	-	-	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-	-	-	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

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Sewer Revenue Fund Statement of Operations (Unaudited)

For the Year Ended December 31, 2023

	Septage Disposal Facilities	Salt Spring Island Septage Disposal	Trunk Sewers and Sewage Disposal Operations and Maintenance	Trunk Sewers and Sewage Disposal Debt	Ganges Sewer System
Revenue					
Government transfers	\$ 130,150	\$ 381,075	\$ 6,542,521	\$22,095,295	\$ 59,891
Sale of services:					
Other sales	177,520	726,053	-	-	1,038,630
Other revenue from own sources:					
Interest earnings	2,286	(5,100)	(28,662)	289,397	(6,090)
Other revenue	1,250	-	172,723	1,000	835
Grants in lieu of taxes	9,695	535	143,247	632,091	321
Total Revenue	320,901	1,102,563	6,829,829	23,017,783	1,093,587
Expenses					
General administration	10,264	39,623	169,005	169	35,969
Other operating expenses	273,856	843,819	5,486,594	(1)	782,234
Salaries and wages	-	-	-	217	-
MFA reserve	-	888	-	149,134	1,339
Recoveries	-	-	(229,865)	-	-
Total Expenses	284,120	884,330	5,425,734	149,519	819,542
Net Revenue (Expenses)	36,781	218,233	1,404,095	22,868,264	274,045
Transfers to own funds:					
Transfers to capital	(26,766)	-	-	-	(59,189)
Transfers to reserve	(10,015)	(56,303)	(980,069)	(8,158,644)	-
Transfers to ERF	-	-	(463,907)	-	(50,000)
Transfers from own funds:					
Transfers from revenue	-	-	-	55,467	-
Transfers from capital	-	-	-	463,872	-
Transfers from reserve	-	-	39,881	4,539,851	80,957
Debt charges:					
Interest on short term debt	-	(1,357)	-	(341,893)	-
Interest on long term debt	-	(53,265)	-	(7,051,074)	(117,800)
Principal	-	(107,308)	-	12,235,433)	(128,013)
Annual Surplus (Deficit)	-	-	-	140,410	-
Accumulated surplus (deficit), beginning of year	-	-	-	65,090	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ 205,500	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Sewer Revenue Fund Statement of Operations (Unaudited)

For the Year Ended December 31, 2023

Malaview Estates Sewer System	Magic Lake Estates Sewer System	Port Renfrew Sewer System	Harbours Environmental Action	Core Area Wastewater Operations	2023 Budget	2023 Actual	2022 Actual
\$ 4,900	\$ 820,116	\$ 64,750	\$ 68,587	\$28,764,837	\$58,928,021	\$ 58,932,122	\$58,036,168
213,379	271,133	64,734	-	-	2,387,396	2,491,449	2,375,675
354	(4,755)	(603)	1,120	-	201,781	247,947	318,735
1,379	487	35	-	-	61,190	177,709	(421,374)
-	4,438	1,437	2,165	700,895	1,494,823	1,494,824	1,815,268
220,012	1,091,419	130,353	71,872	29,465,732	63,073,211	63,344,051	62,124,472
7,769	31,121	5,218	1,371	2,243,333	2,543,847	2,543,842	1,688,568
157,964	655,382	108,577	70,501	28,989,266	37,880,696	37,368,192	31,553,365
-	-	-	-	-	-	217	-
-	2,055	-	-	-	204,150	153,416	46,418
-	(11,200)	-	-	(208,080)	(1,716,601)	(449,145)	(390,791)
165,733	677,358	113,795	71,872	31,024,519	38,912,092	39,616,522	32,897,560
54,279	414,061	16,558	-	(1,558,787)	24,161,119	23,727,529	29,226,912
-	-	-	-	(79,738)	(5,559,745)	(165,693)	(226,349)
(54,279)	(4,744)	(16,558)	-	(600,000)	(9,471,878)	(9,880,612)	11,569,721)
-	-	-	-	(500,000)	(668,020)	(1,013,907)	(1,641,225)
-	-	-	-	-	55,467	55,467	112,333
-	-	-	-	-	420,319	463,872	-
-	-	-	-	2,738,525	1,434,990	7,399,214	79,092
-	-	-	-	-	(61,129)	(343,250)	(138,424)
-	(159,438)	-	-	-	(3,954,300)	(7,381,577)	(7,729,519)
-	(245,350)	-	-	-	(6,417,384)	(12,716,104)	(8,376,231)
-	4,529	-	-	-	(60,561)	144,939	(263,132)
-	(4,529)	-	-	-	60,561	60,561	323,696
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,500	\$ 60,564

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Water Revenue Fund Statement of Operations (Unaudited)

For the Year Ended December 31, 2023

	Fernwood Water Supply	Magic Lake Estates Water Supply	Port Renfrew Water Supply	Saanich Peninsula Water Supply	Highland Water Supply
Revenue					
Government transfers	\$ 14,658	\$ 580,000	\$ 66,243	\$ -	\$ 31,795
Sale of services:					
Other sales	-	405,975	66,457	8,076,900	-
Other revenue from own sources:					
Interest earnings	155	(5,309)	(717)	(31,105)	345
Other revenue	-	9,543	414	15,102	-
Grants in lieu of taxes	-	1,937	559	-	-
Total Revenue	14,813	992,146	132,956	8,060,897	32,140
Expenses					
General administration	25	33,369	6,155	160,795	43
Other operating expenses	-	658,445	108,208	6,637,295	-
Salaries and wages	-	1,237	-	-	-
MFA reserve	85	1,055	-	-	172
Total Expenses	110	694,106	114,363	6,798,090	215
Net Revenue (Expenses)	14,703	298,040	18,593	1,262,807	31,925
Transfers to own funds:					
Transfers to capital	-	(7,262)	-	-	-
Transfers to reserve	-	(92,687)	(18,593)	1,212,807	-
Transfers to ERF	-	-	-	(50,000)	-
Transfers from own funds:					
Transfers from capital	-	-	-	-	-
Transfers from reserve	-	10,000	-	-	-
Debt charges:					
Interest on short term debt	-	(3,205)	-	-	-
Interest on long term debt	(4,416)	(71,305)	-	-	(10,733)
Principal	(10,263)	(133,581)	-	-	(21,139)
Annual Surplus (Deficit)	24	-	-	-	53
Accumulated surplus (deficit), beginning of year	46	-	-	-	119
Accumulated Surplus (Deficit), end of year	\$ 70	\$ -	\$ -	\$ -	\$ 172

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Water Revenue Fund Statement of Operations (Unaudited)

For the Year Ended December 31, 2023

Lyall Harbour/Boot Cove Water Supply	Sticks Allison Galiano Island Water Supply	Highland/Fernwood Water Supply	Florence Lake Debt	2023 Budget	2023 Actual	2022 Actual
\$ 133,030	\$ 5,100	\$ 75,000	\$ 15,512	\$ 921,338	\$ 921,338	\$ 908,700
122,312	66,730	458,774	-	8,503,143	9,197,148	9,124,034
(1,566)	42	(905)	(454)	1,670	(39,514)	6,030
438	117	1,322	-	14,840	26,936	26,954
758	-	-	37	3,291	3,291	2,709
254,972	71,989	534,191	15,095	9,444,282	10,109,199	10,068,427
8,676	2,626	16,949	-	228,638	228,638	190,104
212,159	48,685	340,153	-	7,732,721	8,004,945	8,254,344
-	-	-	-	2,060	1,237	3,182
190	-	208	2,079	3,530	3,789	1,201
221,025	51,311	357,310	2,079	7,966,949	8,238,609	8,448,831
33,947	20,678	176,881	13,016	1,477,333	1,870,590	1,619,596
-	-	-	-	-	(7,262)	(10,337)
(28,870)	(20,678)	(142,690)	-	(1,144,450)	(1,516,325)	(1,212,626)
-	-	-	-	(50,000)	(50,000)	(50,000)
-	-	-	12,195	-	12,195	-
25,000	-	-	-	60,000	35,000	45,000
-	-	-	(9,412)	(21,877)	(12,617)	(34,388)
(7,929)	-	(7,350)	(4,233)	(102,922)	(105,966)	(92,134)
(22,148)	-	(26,841)	-	(213,971)	(213,972)	(210,414)
-	-	-	11,566	4,113	11,643	54,697
-	-	-	(4,278)	(4,113)	(4,113)	(58,811)
\$ -	\$ -	\$ -	\$ 7,288	\$ -	\$ 7,530	\$ (4,114)

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Water Revenue Fund Statement of Operations (Unaudited)

For the Year Ended December 31, 2023

	Skana Water Supply	Surfside Water Supply	Beddis Water Supply	Fulford Water Supply	Cedars of Tuam Supply
Revenue					
Government transfers	\$ 25,680	\$ 23,790	\$ 80,318	\$ 50,212	\$ -
Sale of services:					
Other sales	61,456	101,726	204,273	172,884	43,642
Other revenue from own sources:					
Interest earnings	(89)	(517)	3,509	(523)	150
Other revenue	143	382	564	858	3,700
Total Revenue	87,190	125,381	288,664	223,431	47,492
Expenses					
General administration	2,550	5,051	9,003	8,429	2,098
Other operating expenses	57,795	114,260	181,768	141,801	42,536
Salaries and wages	-	-	-	-	-
MFA reserve	-	-	54	69	-
Recoveries	-	-	-	-	-
Total Expenses	60,345	119,311	190,825	150,299	44,634
Net Revenue (Expenses)	26,845	6,070	97,839	73,132	2,858
Transfers to own funds:					
Transfers to capital	-	-	(21,423)	-	-
Transfers to reserve	(26,845)	(7,570)	(55,062)	(57,700)	(12,858)
Transfers to ERF	-	-	-	-	-
Transfers from own funds:					
Transfers from reserve	-	1,500	14,000	-	10,000
Debt charges:					
Interest on short term debt	-	-	2,884	-	-
Interest on long term debt	-	-	(7,420)	(5,763)	-
Principal	-	-	(30,818)	(9,669)	-
Annual Surplus (Deficit)	-	-	-	-	-
Accumulated surplus (deficit), beginning of year	-	-	-	-	-
Accumulated Surplus (Deficit), end of year	\$ -	\$ -	\$ -	\$ -	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Water Revenue Fund Statement of Operations (Unaudited)

For the Year Ended December 31, 2023

Cedar Lane Water Supply	Wilderness Mountain Water	Regional Water Supply	Regional Water Distribution	2023 Budget	2023 Actual	2022 Actual
\$ 16,200	\$ 61,900	\$ 8,096	\$ -	\$ 258,100	\$ 266,196	\$ 251,460
69,999	91,227	40,487,267	26,006,127	63,069,657	67,238,601	62,613,522
(394)	(1,137)	1,341,092	(23,871)	1,324,645	1,318,220	171,976
351	241	79,619	25,819	220,026	111,677	59,022
86,156	152,231	41,916,074	26,008,075	64,872,428	68,934,694	63,095,980
2,909	6,683	2,726,231	908,112	3,196,727	3,671,066	2,858,629
63,193	129,229	7,262,765	13,850,912	42,846,478	21,844,259	21,254,327
-	-	16,635,946	567,596	17,942,228	17,203,542	15,730,658
48	115	66,751	68,628	220,860	135,665	40,265
-	-	(6,848,119)	-	(29,164,931)	(6,848,119)	(6,331,114)
66,150	136,027	19,843,574	15,395,248	35,041,362	36,006,413	33,552,765
20,006	16,204	22,072,500	10,612,827	29,831,066	32,928,281	29,543,215
-	-	14,490,296	(8,095,813)	(19,043,304)	22,607,532	18,712,830
(12,182)	-	-	-	(194,660)	(172,217)	(104,072)
-	-	(393,653)	(589,457)	(983,110)	(983,110)	(577,675)
-	6,460	-	-	36,100	31,960	73,599
-	-	344,518	(79,368)	(150,161)	268,034	531
(2,430)	(9,526)	(2,013,245)	(670,315)	(2,788,632)	(2,708,699)	(3,482,235)
(5,394)	(16,138)	(5,519,824)	(1,177,874)	(6,707,299)	(6,759,717)	(6,730,443)
-	(3,000)	-	-	-	(3,000)	10,090
-	-	-	-	-	-	(10,090)
\$ -	\$ (3,000)	\$ -	\$ -	\$ -	\$ (3,000)	\$ -

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Capital Funds Statement of Financial Position (Unaudited)

For the Year Ended December 31, 2023, with comparative information for 2022

	General Capital	Water Capital	Sewer Capital	2023	2022
Financial Assets					
Receivables:					
Accounts receivable	\$ 51,540,585	\$ 86,427,653	\$ 27,902,590	\$ 165,870,828	\$ 146,297,292
Debt recoverable from other authorities					
Debentures:					
District of Sooke	1,960,996	-	-	1,960,996	2,552,573
City of Colwood	6,692,438	-	-	6,692,438	7,276,543
Town of Esquimalt	34,690,582	-	-	34,690,582	36,325,920
District of Highlands	209,438	-	-	209,438	303,077
District of North Saanich	4,459,990	-	-	4,459,990	4,916,606
District of Oak Bay	-	-	-	-	360,327
District of Saanich	54,673,336	-	-	54,673,336	46,902,797
Town of Sidney	7,016,321	-	-	7,016,321	7,340,284
City of Victoria	47,981,307	-	-	47,981,307	52,363,569
District of Central Saanich	7,042,466	-	-	7,042,466	7,503,910
Town of View Royal	4,146,385	-	-	4,146,385	4,587,651
VIRL	5,863,334	-	-	5,863,334	6,000,000
	\$ 226,277,178	\$ 86,427,653	\$ 27,902,590	\$ 340,607,421	\$ 322,730,549

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Capital Funds Statement of Financial Position (Unaudited)

For the Year Ended December 31, 2023, with comparative information for 2022

	General Capital	Water Capital	Sewer Capital	2023	2022
Financial Liabilities					
Payables:					
Trade accounts and accrued liabilities	\$ 1,888,778	\$ 2,002,309	\$ 2,911,209	\$ 6,802,296	\$ 7,271,396
Contractors holdbacks	1,132,867	777,473	865,454	2,775,794	5,038,360
CIAC developer advances for construction	-	1,070,244	-	1,070,244	772,909
Asset retirement obligations	17,403,999	237,058	189,100	17,830,157	-
	20,425,644	4,087,084	3,965,763	28,478,491	13,082,665
Debentures issued by Municipal Finance Authority	214,966,835	34,458,721	169,160,693	418,586,249	405,599,164
	235,392,479	38,545,805	173,126,456	447,064,740	418,681,829
Net Financial Assets (Liabilities)	(9,115,301)	47,881,848	(145,223,866)	(106,457,319)	(95,951,280)
Non-Financial Assets					
Tangible capital assets:					
Engineering structures	184,286,508	591,165,835	947,685,909	1,723,138,252	1,671,327,768
Buildings	297,711,769	10,477,937	7,333,664	315,523,370	290,586,781
Equipment	42,023,920	38,687,290	5,886,940	86,598,150	80,818,457
Vehicles	22,681,696	8,983,024	29,322	31,694,042	26,247,243
Land	175,501,626	85,181,580	28,623,932	289,307,138	277,415,042
Other assets	5,049,235	14,989,361	6,178,023	26,216,619	24,409,753
Assets WIP	24,830,821	21,253,745	19,685,064	65,769,630	52,084,551
	752,085,575	770,738,772	1,015,422,854	2,538,247,201	2,422,889,595
Inventory of supplies	-	1,339,471	-	1,339,471	1,294,554
Accumulated Surplus					
Capital funds	\$ 742,970,274	\$ 819,960,091	\$ 870,198,988	\$ 2,433,129,353	\$ 2,328,232,869

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Capital Funds Statement of Financial Activities (Unaudited)

For the Year Ended December 31, 2023

	General Capital	Water Capital	Sewer Capital	2023	2022
Revenue					
Government transfers	\$ 9,713,812	\$ 1,323,947	\$ 3,026,724	\$ 14,064,483	\$ 4,955,428
Developer contributions	-	1,246,670	-	1,246,670	2,740,207
Interest earnings	1,903,790	2,994,646	1,704,631	6,603,067	3,594,058
Other revenue	13,509,024	3,102,134	58,077	16,669,235	1,864,922
Capitalization of debt	3,904,478	10,876,102	13,859,673	28,640,253	23,893,663
Net Revenue	29,031,104	19,543,499	18,649,105	67,223,708	37,048,278
Transfers to own funds:					
Transfers to revenue	-	-	-	-	-
Transfers to capital	-	-	-	-	(344,000)
Transfers to reserve	(656,044)	(42,705)	(13,884,912)	(14,583,661)	(1,645,225)
Transfers to ERF	-	-	(115,206)	(115,206)	-
Transfers from own funds:					
Transfers from revenue	6,236,463	22,705,264	(277,131)	28,664,596	21,144,612
Transfers from capital	-	-	-	-	879,400
Transfers from reserve	22,236,422	5,326,272	1,898,508	29,461,202	45,189,583
Transfers from ERF	5,027,468	1,708,650	268,814	7,004,932	2,700,411
Decrease in inventory	-	44,917	-	44,917	232,254
Disposal of assets	(2,742,708)	(1,056,403)	(31,000)	(3,830,111)	(7,409,358)
Accretion expense	(734,686)	(8,386)	(6,617)	(749,689)	-
Annual Surplus	58,398,019	48,221,108	6,501,561	113,120,688	97,795,955
Accumulated surplus, beginning of year	684,572,255	771,738,983	863,697,427	2,320,008,665	2,230,436,914
Accumulated Surplus, end of year	\$742,970,274	\$819,960,091	\$870,198,988	\$2,433,129,353	\$2,328,232,869

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

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Capital Funds Statement of Capital Financing (Unaudited)

For the Year Ended December 31, 2023

	General Capital	Water Capital	Sewer Capital	2023	2022
Finances acquired:					
Unexpended funds at beginning of year	\$ 42,575,362	\$ 68,925,059	\$ 34,796,869	\$ 146,297,290	\$ 144,517,522
Long-term debt incurred:					
Bank loan / MFA non-debenture loans	8,500,000	-	7,000,000	15,500,000	5,300,000
Debentures:					
Own portion	7,450,000	10,204,000	10,470,000	28,124,000	4,915,000
Member municipalities' portion	12,249,800	-	-	12,249,800	5,355,000
VIRL	-	-	-	-	6,000,000
Transfer from member municipalities for their portion of long-term debt	10,490,495	-	-	10,490,495	10,881,251
Transfer from current liability to equity - Skirt & Silver Creek	-	-	-	-	8,300
Transfers from own funds:					
Transfer from current liability to Equity - Skirt & Silver Creek	-	2,557	-	2,557	84,738
Sewer Revenue Fund	-	-	186,741	186,741	202,790
General Revenue Fund	6,236,463	-	-	6,236,463	2,178,819
Water Revenue Fund	-	22,750,181	-	22,750,181	18,971,699
Capital Funds	27,263,890	7,034,922	2,167,322	36,466,134	47,889,992
Capital Fund	-	-	-	-	344,000
Contribution in aid	9,713,812	1,323,947	3,084,802	14,122,561	4,955,429
Contribution in Aid	-	1,246,670	-	1,246,670	2,740,207
Interest earned	1,903,791	2,994,646	1,704,632	6,603,069	3,594,058
Other - sale of land	12,293,565	3,099,579	-	15,393,144	353,935
Donations	1,215,460	-	-	1,215,460	1,417,949
ARO Liability	8,703,928	83,812	68,518	8,856,258	-
Temporary borrowings and payables at end of year	3,021,645	3,850,027	3,776,663	10,648,335	13,082,659
	\$ 151,618,211	\$ 121,515,400	\$ 63,255,547	\$ 336,389,158	\$ 272,793,348

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Capital Funds Statement of Capital Financing (Unaudited)

For the Year Ended December 31, 2023

	General Capital	Water Capital	Sewer Capital	2023	2022
Finances applied:					
Temporary borrowings and payables at beginning of year	\$ 3,051,942	\$ 5,695,062	\$ 4,335,658	\$ 13,082,662	\$ 15,750,142
Expenditure for fixed assets	73,629,346	29,049,979	16,553,309	119,232,634	66,069,398
Transfers to own funds:					
Sewer Revenue Fund	-	-	463,872	463,872	(23,559)
Reserve Funds	656,044	42,705	14,000,118	14,698,867	1,109,825
Capital Funds	-	-	-	-	344,000
Transfer to VIRL for their portion of debentures	-	-	-	-	6,000,000
Transfer to member municipalities for their portion of debentures	12,249,800	-	-	12,249,800	5,355,000
Payment of long-term debt on behalf of member municipalities	10,490,495	-	-	10,490,495	10,881,251
Debt paydown	-	-	-	-	18,000,000
Other bank loan repayment	-	300,000	-	300,000	3,010,000
Unexpended funds at end of year	51,540,584	86,427,654	27,902,590	165,870,828	146,297,291
	\$ 151,618,211	\$ 121,515,400	\$ 63,255,547	\$ 336,389,158	\$ 272,793,348

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds General Government Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	General Government Equipment Replacement Fund	Feasibility Study Reserve	Office Facilities & Equipment Replacement Fund
Opening balance	\$ 8,144,511	\$ 147,412	\$ 4,977,807
Add			
Other revenue from own sources:			
Interest earnings	120,171	3,480	227,995
Other revenues	78,239	-	-
Transfers from own funds:			
Transfers from revenue	-	-	820,144
Transfers from reserve	-	-	164,070
Transfers from ERF	1,488,754	-	-
Total Revenue	1,687,164	3,480	1,212,209
Deduct			
Transfers to own funds:			
Transfers to capital	2,051,592	-	937,822
Transfers to reserve	-	-	58,120
Total Expenses	2,051,592	-	995,942
Change in Fund Balance	(364,428)	3,480	216,267
Accumulated Surplus, end of year	\$ 7,780,083	\$ 150,892	\$ 5,194,074

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

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Reserve Funds Fire Protection Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	North Pender Island Fire Capital Reserve	Willis Point Fire & Recreation Capital Reserve	Shirley Fire Capital Reserve	East Sooke Fire Capital Reserve	North Galiano Fire Capital Reserve
Opening balance	\$ 247,471	\$ 145,782	\$ 130,685	\$ 52,951	\$ 79,666
Add					
Other revenue from own sources:					
Interest earnings	13,930	7,104	6,716	2,336	3,890
Transfers from own funds:					
Transfers from revenue	77,943	4,242	25,000	10,000	3,000
Transfers from capital	-	-	-	1,759	-
Transfers from reserve	-	-	-	-	-
Transfers from ERF	-	-	-	-	-
Total Revenue	91,873	11,346	31,716	14,095	6,890
Deduct					
Transfers to own funds:					
Transfers to revenue	-	-	-	-	-
Transfers to capital	15,000	2,970	-	10,000	-
Transfers to reserve	-	-	-	-	-
Transfers to ERF	225,000	-	-	-	-
Total Expenses	240,000	2,970	-	10,000	-
Change in Fund Balance	(148,127)	8,376	31,716	4,095	6,890
Accumulated Surplus, end of year	\$ 99,344	\$ 154,158	\$ 162,401	\$ 57,046	\$ 86,556

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Fire Protection Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Fire Protection Equipment Replacement Fund	Port Renfrew Fire Capital Reserve	Otter Point Fire Capital Reserve	Fire Dispatch Operating Reserve
Opening balance	\$ 3,110,527	\$ 48,721	\$ 15,571	\$ -
Add				
Other revenue from own sources:				
Interest earnings	24,769	2,042	1,450	(462)
Transfers from own funds:				
Transfers from revenue	-	-	42,000	9,273
Transfers from capital	-	174	-	-
Transfers from reserve	-	-	-	118,170
Transfers from ERF	876,178	-	-	-
Total Revenue	900,947	2,216	43,450	126,981
Deduct				
Transfers to own funds:				
Transfers to revenue	-	-	-	59,240
Transfers to capital	1,449,290	10,000	-	-
Transfers to reserve	118,170	-	-	-
Transfers to ERF	17,000	-	-	-
Total Expenses	1,584,460	10,000	-	59,240
Change in Fund Balance	(683,513)	(7,784)	43,450	67,741
Accumulated Surplus, end of year	\$ 2,427,014	\$ 40,937	\$ 59,021	\$ 67,741

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Protective General Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Southern Gulf Islands Emergency Capital Reserve	Salt Spring Island Emergency Capital Reserve	Family Court Building Capital Reserve	Protective General Equipment Replacement Fund
Opening balance	\$ 278,083	\$ 43,760	\$ 481,094	\$ 2,423,944
Add				
Other revenue from own sources:				
Interest earnings	12,193	1,670	23,189	20,951
Other revenues	-	-	-	18,323
Transfers from own funds:				
Transfers from revenue	5,000	-	152,821	-
Transfers from capital	-	313	-	-
Transfers from ERF	-	-	-	165,209
Total Revenue	17,193	1,983	176,010	204,483
Deduct				
Transfers to own funds:				
Transfers to capital	60,000	12,317	-	325,823
Total Expenses	60,000	12,317	-	325,823
Change in Fund Balance	(42,807)	(10,334)	176,010	(121,340)
Accumulated Surplus, end of year	\$ 235,276	\$ 33,426	\$ 657,104	\$ 2,302,604

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Transportation Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Southern Gulf Islands Small Craft Harbour Capital Reserve	Salt Spring Island Harbours Capital Reserve	Salt Spring Island Transportation Capital Reserve	Salt Spring Island Transit Capital Reserve
Opening balance	\$ 189,768	\$ 215,513	\$ 391,522	\$ 23,915
Add				
Other revenue from own sources:				
Interest earnings	21,256	8,853	17,450	(332)
Transfers from own funds:				
Transfers from revenue	153,351	6,525	61,454	35,000
Transfers from capital	71,490	-	-	-
Total Revenue	246,097	15,378	78,904	34,668
Deduct				
Transfers to own funds:				
Transfers to capital	175,000	50,000	115,000	50,000
Total Expenses	175,000	50,000	115,000	50,000
Change in Fund Balance	71,097	(34,622)	(34,622)	(15,332)
Accumulated Surplus, end of year	\$ 260,865	\$ 180,891	\$ 355,426	\$ 8,583

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational and Cultural Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Saturna Island Park Land Capital Reserve	Pender Island Park Land Capital Reserve	Saanich Peninsula Ice Arena Facility Capital Reserve	Regional Parks Capital Reserve
Opening balance	\$ 3,335	\$ 37,738	\$ 4,182,867	\$ 12,610,444
Add				
Other revenue from own sources:				
Interest earnings	160	1,819	200,943	642,492
Other revenues	-	-	-	-
Transfers from own funds:				
Transfers from revenue	-	-	478,204	3,298,143
Transfers from capital	-	-	-	-
Transfers from reserve	-	-	-	-
Transfers from ERF	-	-	-	-
Total Revenue	160	1,819	679,147	3,940,635
Deduct				
Other operating expenses	-	-	-	-
Transfers to own funds:				
Transfers to revenue	-	-	-	-
Transfers to capital	-	-	74,921	5,332,184
Transfers to reserve	-	-	-	-
Transfers to ERF	-	-	-	-
Total Expenses	-	-	74,921	5,332,184
Change in Fund Balance	160	1,819	604,226	(1,391,549)
Accumulated Surplus, end of year	\$ 3,495	\$ 39,557	\$ 4,787,093	\$ 11,218,895

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational and Cultural Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Sooke Community Park Capital Reserve	Salt Spring Island Park Land Acquisition Capital Reserve	Saturna Island Parks & Recreation Capital Reserve	Sooke and EA Recreation & Facilities Capital Reserve
Opening balance	\$ 204,085	\$ 835,418	\$ 80,459	\$ 1,137,932
Add				
Other revenue from own sources:				
Interest earnings	9,440	28,218	3,971	51,029
Other revenues	-	-	-	-
Transfers from own funds:				
Transfers from revenue	22,135	-	5,000	435,938
Transfers from capital	3,785	-	1,259	-
Transfers from reserve	-	-	-	-
Transfers from ERF	-	-	-	-
Total Revenue	35,360	28,218	10,230	486,967
Deduct				
Other operating expenses	-	-	-	-
Transfers to own funds:				
Transfers to revenue	-	-	-	-
Transfers to capital	10,000	250,000	4,000	616,677
Transfers to reserve	-	-	-	-
Transfers to ERF	-	-	-	-
Total Expenses	10,000	250,000	4,000	616,677
Change in Fund Balance	25,360	(221,782)	6,230	(129,710)
Accumulated Surplus, end of year	\$ 229,445	\$ 613,636	\$ 86,689	\$ 1,008,222

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational and Cultural Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Pender Island Parks & Recreation Capital Reserve	Galiano Island Parks & Recreation Capital Reserve	Royal Theatre Capital Reserve	Salt Spring Island Parks & Recreation Capital Reserve
Opening balance	\$ 422,827	\$ 288,531	\$ 1,235,073	\$ 370,597
Add				
Other revenue from own sources:				
Interest earnings	19,729	12,882	63,167	16,435
Other revenues	-	-	-	-
Transfers from own funds:				
Transfers from revenue	64,998	49,453	379,000	27,124
Transfers from capital	498	2,023	-	6,441
Transfers from reserve	-	-	-	-
Transfers from ERF	-	-	-	-
Total Revenue	85,225	64,358	442,167	50,000
Deduct				
Other operating expenses	-	-	-	1
Transfers to own funds:				
Transfers to revenue	-	20,000	-	-
Transfers to capital	75,170	28,000	327,993	50,000
Transfers to reserve	-	237,924	-	-
Transfers to ERF	-	-	-	-
Total Expenses	75,170	285,924	327,993	49,999
Change in Fund Balance	10,055	(221,566)	114,174	1
Accumulated Surplus, end of year	\$ 432,882	\$ 66,965	\$ 1,349,247	\$ 370,598

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational and Cultural Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Mayne Island Park Land Capital Reserve	Salt Spring Island Parks Capital Reserve	McPherson Theatre Capital Reserve
Opening balance	\$ 119,388	\$ 63,699	\$ 2,390,503
Add			
Other revenue from own sources:			
Interest earnings	5,180	3,377	118,488
Other revenues	-	-	-
Transfers from own funds:			
Transfers from revenue	42,721	18,820	348,233
Transfers from capital	3,828	-	-
Transfers from reserve	-	-	-
Transfers from ERF	-	-	-
Total Revenue	51,729	22,197	466,721
Deduct			
Other operating expenses	-	-	-
Transfers to own funds:			
Transfers to revenue	-	-	-
Transfers to capital	42,000	30,000	274,000
Transfers to reserve	-	-	-
Transfers to ERF	-	55,274	-
Total Expenses	42,000	85,274	274,000
Change in Fund Balance	9,729	(63,077)	192,721
Accumulated Surplus, end of year	\$ 129,117	\$ 622	\$ 2,583,224

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational and Cultural Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Salt Spring Island Pool Facility Capital Reserve	Galiano Community Use Building Capital Reserve	Regional Parks Land Capital Reserve	SSI Library Building Capital Reserve
Opening balance	\$ 98,457	\$ 83,107	\$ 1,125,646	\$ 56,881
Add				
Other revenue from own sources:				
Interest earnings	4,199	4,056	68,284	3,129
Other revenues	-	-	-	-
Transfers from own funds:				
Transfers from revenue	-	12,024	-	22,967
Transfers from capital	-	-	-	2,283
Transfers from reserve	-	-	-	-
Transfers from ERF	-	-	-	-
Total Revenue	4,199	16,080	68,284	28,379
Deduct				
Other operating expenses	-	-	-	-
Transfers to own funds:				
Transfers to revenue	-	-	-	-
Transfers to capital	16,000	-	-	-
Transfers to reserve	-	-	-	-
Transfers to ERF	-	-	-	-
Total Expenses	16,000	-	-	-
Change in Fund Balance	(11,801)	16,080	68,284	28,379
Accumulated Surplus, end of year	\$ 86,656	\$ 99,187	\$ 1,193,930	\$ 85,260

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational and Cultural Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Recreation & Cultural Equipment Replacement Fund	Galiano Parks and Rec Operating Reserve
Opening balance	\$ 2,877,920	\$ -
Add		
Other revenue from own sources:		
Interest earnings	25,975	-
Other revenues	50,405	-
Transfers from own funds:		
Transfers from revenue	-	4,521
Transfers from capital	-	-
Transfers from reserve	-	237,924
Transfers from ERF	1,439,330	-
Total Revenue	1,515,710	242,445
Deduct		
Other operating expenses	-	-
Transfers to own funds:		
Transfers to revenue	-	-
Transfers to capital	1,157,865	-
Transfers to reserve	-	-
Transfers to ERF	-	-
Total Expenses	1,157,865	-
Change in Fund Balance	357,845	242,445
Accumulated Surplus, end of year	\$ 3,235,765	\$ 242,445

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Sewer Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	S.P.W.W.S. Sewer Debt Capital Reserve	Sidney Treatment Plant Capital Reserve	Maliview Estates Sewer Capital Reserve	Magic Lake Estates Sewer System Capital Reserve
Opening balance	\$ 1,141,855	\$ 1,009,507	\$ 79,029	\$ 374,653
Add				
Government transfers	312,042	-	-	-
Other revenue from own sources:				
Interest earnings	(21,824)	48,659	3,860	18,732
Transfers from own funds:				
Transfers from revenue	367,930	-	41,279	-
Transfers from capital	198,000	-	-	-
Transfers from ERF	-	-	-	-
Total Revenue	856,148	48,659	45,139	18,732
Deduct				
Other operating expenses	-	-	-	-
Transfers to own funds:				
Transfers to revenue	-	-	-	-
Transfers to capital	787,061	-	-	-
Transfers to reserve	300,000	-	-	-
Total Expenses	1,087,061	-	-	-
Change in Fund Balance	(230,913)	48,659	45,139	18,732
Accumulated Surplus, end of year	\$ 910,942	\$ 1,058,166	\$ 124,168	\$ 393,385

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Sewer Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Port Renfrew Sewer System Capital Reserve	Trunk Sewers & Sewage Disposal Facilities Capital Reserve	Ganges Sewer LSA Capital Reserve	Salt Spring Island Septage Capital Reserve
Opening balance	\$ 24,997	\$ 1,235,028	\$ 593,040	\$ 153,382
Add				
Government transfers	-	-	-	-
Other revenue from own sources:				
Interest earnings	1,289	77,136	28,455	6,429
Transfers from own funds:				
Transfers from revenue	12,558	-	-	31,303
Transfers from capital	-	-	-	-
Transfers from ERF	-	-	-	-
Total Revenue	13,847	77,136	28,455	37,732
Deduct				
Other operating expenses	-	784	1	-
Transfers to own funds:				
Transfers to revenue	-	-	40,000	-
Transfers to capital	-	(402,142)	10,274	20,000
Transfers to reserve	-	-	-	-
Total Expenses	-	(401,358)	50,275	20,000
Change in Fund Balance	13,847	478,494	(21,820)	17,732
Accumulated Surplus, end of year	\$ 38,844	\$ 1,713,522	\$ 571,220	\$ 171,114

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Sewer Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Sewer Equipment Replacement Fund	Core Area Wastewater Capital Reserve	Core Area Wastewater Debt Reserve
Opening balance	\$ 7,664,825	\$ 5,743,431	\$ 11,488,501
Add			
Government transfers	-	-	-
Other revenue from own sources:			
Interest earnings	69,716	349,767	553,764
Transfers from own funds:			
Transfers from revenue	-	3,121,119	5,037,525
Transfers from capital	-	11,186,912	-
Transfers from ERF	1,013,907	-	-
Total Revenue	1,083,623	14,657,798	5,591,289
Deduct			
Other operating expenses	-	-	-
Transfers to own funds:			
Transfers to revenue	-	-	4,341,430
Transfers to capital	433,754	318,234	-
Transfers to reserve	-	198,421	-
Total Expenses	433,754	516,655	4,341,430
Change in Fund Balance	649,869	14,141,143	1,249,859
Accumulated Surplus, end of year	\$ 8,314,694	\$ 19,884,574	\$ 12,738,360

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Water Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Saanich Peninsula Water Supply Capital Reserve	Magic Lake Estates Water System Capital Reserve	Lyll Harbour/Boot Cove Water Service Capital Reserve	Port Renfrew Sewer & Water Capital Reserve
Opening balance	\$ 5,417,843	\$ 1,121,384	\$ 32,171	\$ 58,573
Add				
Other revenue from own sources:				
Interest earnings	142,664	51,393	1,767	2,109
Other revenues	-	-	-	-
Transfers from own funds:				
Transfers from revenue	1,212,807	82,687	8,870	13,593
Transfers from capital	-	40,786	-	-
Transfers from ERF	-	-	-	-
Total Revenue	1,355,471	174,866	10,637	15,702
Deduct				
Transfers to own funds:				
Transfers to capital	948,117	120,000	8,000	30,000
Total Expenses	948,117	120,000	8,000	30,000
Change in Fund Balance	407,354	54,866	2,637	(14,298)
Accumulated Surplus, end of year	\$ 5,825,197	\$ 1,176,250	\$ 34,808	\$ 44,275

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Water Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Cedars of Tuam Water Capital Reserve	Surfside Park Estates Water Capital Reserve	Skana Water Service Capital Reserve	Sticks Allison Water Capital Reserve
Opening balance	\$ 7,395	\$ 70,105	\$ 11,638	\$ 11,392
Add				
Other revenue from own sources:				
Interest earnings	452	2,996	605	576
Other revenues	-	-	-	-
Transfers from own funds:				
Transfers from revenue	8,323	5,571	17,845	13,178
Transfers from capital	-	60	-	-
Transfers from ERF	-	-	-	-
Total Revenue	8,775	8,627	18,450	13,754
Deduct				
Transfers to own funds:				
Transfers to capital	-	25,000	-	93
Total Expenses	-	25,000	-	93
Change in Fund Balance	8,775	(16,373)	18,450	13,661
Accumulated Surplus, end of year	\$ 16,170	\$ 53,732	\$ 30,088	\$ 25,053

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Water Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Beddis Water Capital Reserve	Fulford Water Capital Reserve	Wilderness Mountain Capital Reserve	Cedar Lane Water Capital Reserve
Opening balance	\$ 4,198	\$ 29,584	\$ 43,553	\$ 17,143
Add				
Other revenue from own sources:				
Interest earnings	(387)	1,256	2,099	1,072
Other revenues	-	-	-	-
Transfers from own funds:				
Transfers from revenue	55,062	42,600	-	8,052
Transfers from capital	-	-	1,859	-
Transfers from ERF	-	-	-	-
Total Revenue	54,675	43,856	3,958	9,124
Deduct				
Transfers to own funds:				
Transfers to capital	43,000	23,500	998	-
Total Expenses	43,000	23,500	998	-
Change in Fund Balance	11,675	20,356	2,960	9,124
Accumulated Surplus, end of year	\$ 15,873	\$ 49,940	\$ 46,513	\$ 26,267

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Water Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Water Equipment Replacement Fund	Highland Fernwood Water Capital Reserve
Opening balance	\$ 5,815,324	\$ 41,340
Add		
Other revenue from own sources:		
Interest earnings	(826)	5,104
Other revenues	29,301	-
Transfers from own funds:		
Transfers from revenue	-	75,000
Transfers from capital	-	-
Transfers from ERF	1,033,110	-
Total Revenue	1,061,585	80,104
Deduct		
Transfers to own funds:		
Transfers to capital	1,826,213	10,000
Total Expenses	1,826,213	10,000
Change in Fund Balance	(764,628)	70,104
Accumulated Surplus, end of year	\$ 5,050,696	\$ 111,444

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Environmental Health Capital Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Solid Waste Capital Reserve	Port Renfrew Solid Waste Capital Reserve	Environmental Health Equipment Replacement Fund
Opening balance	\$ 24,370,410	\$ 36,050	\$ 2,633,514
Add			
Other revenue from own sources:			
Interest earnings	912,989	1,771	21,208
Transfers from own funds:			
Transfers from revenue	2,867,061	6,593	-
Transfers from capital	1,102,000	-	-
Transfers from ERF	-	-	112,176
Total Revenue	4,882,050	8,364	133,384
Deduct			
Transfers to own funds:			
Transfers to capital	2,350,000	-	439,499
Transfers to reserve	1,005,001	-	-
Total Expenses	3,355,001	-	439,499
Change in Fund Balance	1,527,049	8,364	(306,115)
Accumulated Surplus, end of year	\$ 25,897,459	\$ 44,414	\$ 2,327,399

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds General Government Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Electoral Area Elections Operating Reserve	Land Bank & Housing Operating Reserve	ES HQ Admin Operating Reserve	ES Protection Operating Reserve
Opening balance	\$ 125,101	\$ 405,178	\$ 60,989	\$ 807,250
Add				
Other revenue from own sources:				
Interest earnings	7,119	19,530	2,940	38,464
Transfers from own funds:				
Transfers from revenue	64,871	-	5,878	188,592
Transfers from reserve	-	-	-	-
Total revenue	71,990	19,530	8,818	227,056
Deduct				
Other operating expenses	-	-	-	-
Transfers to revenue	-	106,000	-	-
Transfers to reserve	-	27,165	-	-
Transfers to ERF	-	-	-	-
Total expenses	-	133,165	-	-
Change in fund balance	71,990	(113,635)	8,818	227,056
Accumulated surplus, end of year	\$ 197,091	\$ 291,543	\$ 69,807	\$ 1,034,306

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds General Government Operating Reserves Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	ES Engineering Operating Reserve	ES Water Quality Operating Reserve	IW ES Ops Operating Reserve	Leg&Gen Operating Reserve
Opening balance	\$ 459,483	\$ 528,412	\$ 1,007,205	\$ 2,648,603
Add				
Other revenue from own sources:				
Interest earnings	22,148	25,102	48,549	123,827
Transfers from own funds:				
Transfers from revenue	-	52,343	1,173	1,415,062
Transfers from reserve	-	-	-	3,204,190
Total revenue	22,148	77,445	49,722	4,743,079
Deduct				
Other operating expenses	-	-	-	94,550
Transfers to revenue	-	-	20,000	546,050
Transfers to reserve	-	-	-	4,526,000
Transfers to ERF	-	-	-	200,000
Total expenses	-	-	20,000	5,366,600
Change in fund balance	22,148	77,445	29,722	(623,521)
Accumulated surplus, end of year	\$ 481,631	\$ 605,857	\$ 1,036,927	\$ 2,025,082

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds General Government Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Facility Mgmt Operating Reserve	HQ Facility Operating Reserve	SGI EA Admin Operating Reserve	Community Health Operating Reserve
Opening balance	\$ 123,346	\$ 58,332	\$ 114,807	\$ 78,605
Add				
Other revenue from own sources:				
Interest earnings	5,946	2,812	5,050	3,789
Transfers from own funds:				
Transfers from revenue	83,086	7	50,157	63,895
Transfers from reserve	-	-	-	-
Total revenue	89,032	2,819	55,207	67,684
Deduct				
Other operating expenses	-	-	-	-
Transfers to revenue	-	-	41,113	-
Transfers to reserve	-	-	-	-
Transfers to ERF	-	-	-	-
Total expenses	-	-	41,113	-
Change in fund balance	89,032	2,819	14,094	67,684
Accumulated surplus, end of year	\$ 212,378	\$ 61,151	\$ 128,901	\$ 146,289

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds General Government Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	JDF EA Admin Operating Reserve	SSI EA Admin Operating Reserve
Opening balance	\$ -	\$ -
Add		
Other revenue from own sources:		
Interest earnings	-	-
Transfers from own funds:		
Transfers from revenue	74	3,625
Transfers from reserve	-	-
Total revenue	74	3,625
Deduct		
Other operating expenses	-	-
Transfers to revenue	-	-
Transfers to reserve	-	-
Transfers to ERF	-	-
Total expenses	-	-
Change in fund balance	74	3,625
Accumulated surplus, end of year	\$ 74	\$ 3,625

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Protective General Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Animal Care Services Operating Reserve	Animal Care Legacy Operating Reserve	Electoral Area Soil Deposits & Removal Operating Reserve	Emergency Response 911 Projects Operating Reserve
Opening balance	\$ 75,272	\$ 415,189	\$ 74,675	\$ 106,774
Add				
Other revenue from own sources:				
Interest earnings	3,820	11,052	3,600	4,636
Transfers from own funds:				
Transfers from revenue	-	-	-	-
Total revenue	3,820	11,052	3,600	4,636
Deduct				
Transfers to revenue	29,561	21,524	7,413	76,098
Transfers to capital	-	404,717	-	-
Total expenses	29,561	426,241	7,413	76,098
Change in fund balance	(25,741)	(415,189)	(3,813)	(71,462)
Accumulated surplus, end of year	\$ 49,531	\$ -	\$ 70,862	\$ 35,312

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Protective General Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	HAZMAT Incident Response Operating Reserve	Noise Control Operating Reserve	Nuisance & Unsightly Premises Operating Reserve	SIGI Emergency Program Operating Reserve
Opening balance	\$ 118,838	\$ 21,805	\$ 19,000	\$ 239,231
Add				
Other revenue from own sources:				
Interest earnings	4,616	1,050	915	11,651
Transfers from own funds:				
Transfers from revenue	31,031	-	940	12,411
Total revenue	35,647	1,050	1,855	24,062
Deduct				
Transfers to revenue	94,585	10,384	-	-
Transfers to capital	-	-	-	-
Total expenses	94,585	10,384	-	-
Change in fund balance	(58,938)	(9,334)	1,855	24,062
Accumulated surplus, end of year	\$ 59,900	\$ 12,471	\$ 20,855	\$ 263,293

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Protective General Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	SSI Emergency Program Operating Reserve	Regional Emergency Program Operating Reserve	Building Inspection Operating Reserve	Emergency Planning Operating Reserve
Opening balance	\$ 72,341	\$ 36,896	\$ 612,699	\$ 60,373
Add				
Other revenue from own sources:				
Interest earnings	3,298	1,695	28,108	2,641
Transfers from own funds:				
Transfers from revenue	7,081	71,448	136,808	62,854
Total revenue	10,379	73,143	164,916	65,495
Deduct				
Transfers to revenue	15,987	7,055	121,144	22,939
Transfers to capital	-	-	-	-
Total expenses	15,987	7,055	121,144	22,939
Change in fund balance	(5,608)	66,088	43,772	42,556
Accumulated surplus, end of year	\$ 66,733	\$ 102,984	\$ 656,471	\$ 102,929

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Protective General Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Reg Goose Management Operating Reserve
Opening balance	\$ -
Add	
Other revenue from own sources:	
Interest earnings	-
Transfers from own funds:	
Transfers from revenue	114,487
Total revenue	114,487
Deduct	
Transfers to revenue	-
Transfers to capital	-
Total expenses	-
Change in fund balance	114,487
Accumulated surplus, end of year	\$ 114,487

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Fire Protection Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Durrance Road Fire Operating Reserve	Electoral Area Fire Services Operating Reserve
Opening balance	\$ 2,951	\$ 323,799
Add		
Other revenue from own sources:		
Interest earnings	147	13,031
Transfers from own funds:		
Transfers from revenue	355	44,133
Total revenue	502	57,164
Deduct		
Transfers to revenue	-	161,033
Total expenses	-	161,033
Change in fund balance	502	(103,869)
Accumulated surplus, end of year	\$ 3,453	\$ 219,930

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

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Reserve Funds Planning & Development Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Climate Action & Adapt Operating Reserve	GIS Data Maintenance Operating Reserve	JDF Community Planning Operating Reserve	Regional Growth Strategy Operating Reserve
Opening balance	\$ 936,580	\$ 54,399	\$ 385,628	\$ 1,731,257
Add				
Other revenue from own sources:				
Interest earnings	47,973	1,583	17,887	81,410
Transfers from own funds:				
Transfers from revenue	121,822	50,000	55,499	88,512
Total revenue	169,795	51,583	73,386	169,922
Deduct				
Other operating expenses	-	63,793	-	-
Transfers to own funds:				
Transfers to revenue	-	-	59,681	104,146
Total expenses	-	63,793	59,681	104,146
Change in fund balance	169,795	(12,210)	13,705	65,776
Accumulated surplus, end of year	\$ 1,106,375	\$ 42,189	\$ 399,333	\$ 1,797,033

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Planning & Development Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Regional Planning Services Operating Reserve	SSI Econ Develop Operating Reserve	SGI Econ Develop Operating Reserve	GeoSpatial Referencing Operating Reserve
Opening balance	\$ 1,697,335	\$ 25,197	\$ 8,164	\$ 10,863
Add				
Other revenue from own sources:				
Interest earnings	83,947	1,215	393	523
Transfers from own funds:				
Transfers from revenue	764,135	53,576	4,253	-
Total revenue	848,082	54,791	4,646	523
Deduct				
Other operating expenses	-	-	-	-
Transfers to own funds:				
Transfers to revenue	177,951	-	-	-
Total expenses	177,951	-	-	-
Change in fund balance	670,131	54,791	4,646	523
Accumulated surplus, end of year	\$ 2,367,466	\$ 79,988	\$ 12,810	\$ 11,386

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational & Cultural Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Regional Parks Operating Reserve	Regional Parks Legacy Operating Reserve	Panorama Recreation Operating Reserve	Sooke & EA Rec Facilities Operating Reserve
Opening balance	\$ 97,346	\$ 17,349	\$ 401,087	\$ 32,649
Add				
Other revenue from own sources:				
Interest earnings	4,692	836	19,313	1,574
Transfers from own funds:				
Transfers from revenue	2,000	-	-	-
Transfers from reserve	-	-	8,120	-
Total revenue	6,692	836	27,433	1,574
Deduct				
Transfers to revenue	-	-	-	-
Total expenses	-	-	-	-
Change in fund balance	6,692	836	27,433	1,574
Accumulated surplus, end of year	\$ 104,038	\$ 18,185	\$ 428,520	\$ 34,223

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Recreational & Cultural Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Seaparc Legacy Operating Reserve	Arts and Culture Grants Operating Reserve	SSI Pool Park Land Operating Reserve	SSI Community Recreation Operating Reserve
Opening balance	\$ 2,015	\$ 322,109	\$ 18,581	\$ 451
Add				
Other revenue from own sources:				
Interest earnings	97	15,526	682	22
Transfers from own funds:				
Transfers from revenue	-	-	4,000	-
Transfers from reserve	-	-	-	-
Total revenue	97	15,526	4,682	22
Deduct				
Transfers to revenue	-	34,870	22,160	-
Total expenses	-	34,870	22,160	-
Change in fund balance	97	(19,344)	(17,478)	22
Accumulated surplus, end of year	\$ 2,112	\$ 302,765	\$ 1,103	\$ 473

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Sewer Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	LWMP Core & WS Operating Reserve	LWMP Onsite Operating Reserve	LWMP Peninsula Operating Reserve	S.P.W.W.S. Sewer Operating Reserve
Opening balance	\$ 726,636	\$ 384,233	\$ 135,311	\$ 658,259
Add				
Other revenue from own sources:				
Interest earnings	35,025	18,521	6,522	26,466
Transfers from own funds:				
Transfers from revenue	163,460	10,015	52,152	355,887
Transfers from capital	-	-	-	-
Transfers from reserve	-	-	-	50,640
Total revenue	198,485	28,536	58,674	432,993
Deduct				
Transfers to own funds:				
Transfers to revenue	-	-	-	-
Total expenses	-	-	-	-
Change in fund balance	198,485	28,536	58,674	432,993
Accumulated surplus, end of year	\$ 925,121	\$ 412,769	\$ 193,985	\$ 1,091,252

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Sewer Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Magic Lake Sewer Operating Reserve	SSI Septage Composting Operating Reserve	Maliview Sewer Operating Reserve	Ganges Sewer Operating Reserve
Opening balance	\$ 23,075	\$ 20,630	\$ 31,043	\$ 96,008
Add				
Other revenue from own sources:				
Interest earnings	1,422	1,070	1,800	5,609
Transfers from own funds:				
Transfers from revenue	4,744	25,000	13,000	-
Transfers from capital	-	-	-	-
Transfers from reserve	-	-	-	-
Total revenue	6,166	26,070	14,800	5,609
Deduct				
Transfers to own funds:				
Transfers to revenue	-	-	-	40,957
Total expenses	-	-	-	40,957
Change in fund balance	6,166	26,070	14,800	(35,348)
Accumulated surplus, end of year	\$ 29,241	\$ 46,700	\$ 45,843	\$ 60,660

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Sewer Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Port Renfrew Sewer Operating Reserve	Core Area Wastewater Operating Reserve
Opening balance	\$ 4,377	\$ 10,633,127
Add		
Other revenue from own sources:		
Interest earnings	258	526,553
Transfers from own funds:		
Transfers from revenue	4,000	-
Transfers from capital	-	1,813,065
Transfers from reserve	-	600,000
Total revenue	4,258	2,939,618
Deduct		
Transfers to own funds:		
Transfers to revenue	-	2,738,525
Total expenses	-	2,738,525
Change in fund balance	4,258	201,093
Accumulated surplus, end of year	\$ 8,635	\$ 10,834,220

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Water Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Beddis Water Operating Reserve	Cedar Lane Water Operating Reserve	Fulford Water Operating Reserve	Highland/ Fernwood Water Operating Reserve
Opening balance	\$ 17,170	\$ 5,331	\$ 4,404	\$ 30,566
Add				
Other revenue from own sources:				
Interest earnings	846	354	399	2,845
Transfers from own funds:				
Transfers from revenue	-	4,130	15,100	67,690
Total revenue	846	4,484	15,499	70,535
Deduct				
Transfers to own funds:				
Transfers to revenue	14,000	-	-	-
Total expenses	14,000	-	-	-
Change in fund balance	(13,154)	4,484	15,499	70,535
Accumulated surplus, end of year	\$ 4,016	\$ 9,815	\$ 19,903	\$ 101,101

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Water Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Lyll Harbour Boot Cove Operating Reserve	Magic Lake Estates Water Operating Reserve	Surfside Park Water Operating Reserve	Sticks Allison Water Operating Reserve
Opening balance	\$ 10,931	\$ 45,504	\$ 14,255	\$ 7,433
Add				
Other revenue from own sources:				
Interest earnings	566	2,307	716	510
Transfers from own funds:				
Transfers from revenue	20,000	10,000	2,000	7,500
Total revenue	20,566	12,307	2,716	8,010
Deduct				
Transfers to own funds:				
Transfers to revenue	25,000	10,000	1,500	-
Total expenses	25,000	10,000	1,500	-
Change in fund balance	(4,434)	2,307	1,216	8,010
Accumulated surplus, end of year	\$ 6,497	\$ 47,811	\$ 15,471	\$ 15,443

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Water Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Skana Water Operating Reserve	Cedar of Tuam Water Operating Reserve	Wilderness Mt Water Operating Reserve	Port Renfrew Water Operating Reserve
Opening balance	\$ 6,092	\$ 7,867	\$ 6,277	\$ 1,171
Add				
Other revenue from own sources:				
Interest earnings	480	320	236	115
Transfers from own funds:				
Transfers from revenue	9,000	4,535	-	5,000
Total revenue	9,480	4,855	236	5,115
Deduct				
Transfers to own funds:				
Transfers to revenue	-	10,000	6,460	-
Total expenses	-	10,000	6,460	-
Change in fund balance	9,480	(5,145)	(6,224)	5,115
Accumulated surplus, end of year	\$ 15,572	\$ 2,722	\$ 53	\$ 6,286

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Environmental Health Operating Reserves Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Regional Source Control Operating Reserve	Saanich Peninsula Source Control Operating Reserve	Solid Waste Operating Reserve	Stormwater Quality Core Operating Reserve
Opening balance	\$ 498,070	\$ 48,179	\$ 26,910,018	\$ 279,186
Add				
Other revenue from own sources:				
Interest earnings	24,007	2,322	1,083,615	13,456
Transfers from own funds:				
Transfers from revenue	-	7,607	2,127,453	84,606
Total revenue	24,007	9,929	3,211,068	98,062
Deduct				
Transfers to revenue	39,881	-	-	-
Transfers to capital	-	-	7,413,149	-
Total expenses	39,881	-	7,413,149	-
Change in fund balance	(15,874)	9,929	(4,202,081)	98,062
Accumulated surplus, end of year	\$ 482,196	\$ 58,108	\$ 22,707,937	\$ 377,248

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Environmental Health Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	Stormwater Quality Sannich Pen Operating Reserve	Stormwater Quality SGI Operating Reserve	Stormwater Quality SSI Operating Reserve	Stormwater Quality Sooke Operating Reserve
Opening balance	\$ 44,157	\$ 20,797	\$ 77,945	\$ 50,412
Add				
Other revenue from own sources:				
Interest earnings	2,128	1,002	3,364	2,430
Transfers from own funds:				
Transfers from revenue	46,937	7,231	9,385	26,348
Total revenue	49,065	8,233	12,749	28,778
Deduct				
Transfers to revenue	-	-	33,467	-
Transfers to capital	-	-	-	-
Total expenses	-	-	33,467	-
Change in fund balance	49,065	8,233	(20,718)	28,778
Accumulated surplus, end of year	\$ 93,222	\$ 29,030	\$ 57,227	\$ 79,190

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Reserve Funds Transportation Operating Reserves

Statement of Continuity (Unaudited)

For the Year Ended December 31, 2023

	SSI Transit Operating Reserve	SSI Transportation Operating Reserve
Opening balance	\$ 192,796	\$ 19,068
Add		
Other revenue from own sources:		
Interest earnings	7,294	919
Transfers from own funds:		
Transfers from revenue	21,292	-
Total revenue	28,586	919
Deduct		
Transfers to own funds:		
Transfers to revenue	120,000	-
Total expenses	120,000	-
Change in fund balance	(91,414)	919
Accumulated surplus, end of year	\$ 101,382	\$ 19,987

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes

Schedule of Safe Restart Grant (Unaudited)

For the year ended December 31, 2023

	2023			2022		
Beginning Balance		\$	89,478		\$	344,724
Safe Restart Grant Received	\$	-		\$	-	
Safe Restart Grant to be Allocated		\$	89,478		\$	344,724
Eligible Costs by Service	Allocated	Spent	Remaining	Allocated	Spent	Remaining
<i>Regional</i>						
Corporate Emergency Service	71,842	54,548	17,294	276,930	205,088	71,842
	71,842	54,548	17,294	276,930	205,088	71,842
<i>Juan de Fuca</i>						
JDF Grants-in-Aid	-	-	-	18,505	18,505	-
JDF Planning	-	-	-	-	-	-
Willis Point Fire Protection	-	-	-	1,919	1,919	-
Otter Point Fire Department	-	-	-	-	-	-
East Sooke Fire Department	-	-	-	1,833	1,833	-
East Sooke Fire Department	-	-	-	-	-	-
Port Renfrew Fire Department	-	-	-	-	-	-
Shirley Fire Department	-	-	-	-	-	-
JDF Parks	-	-	-	2,455	2,455	-
JDF Community Recreation	-	-	-	-	-	-
	-	-	-	24,712	24,712	-
<i>SEAPARC</i>						
SEAPARC	-	-	-	-	-	-
	-	-	-	-	-	-
<i>Salt Spring Island</i>						
SSI Administration	7,636	7,636	-	8,082	446	7,636
SSI Grants-in-Aid	10,000	10,000	-	35,000	25,000	10,000
SSI Economic Development	-	-	-	-	-	-
SSI Community Parks	-	-	-	-	-	-
SSI Parks and Recreation	-	-	-	-	-	-
SSI Parks and Recreation	-	-	-	-	-	-
SSI Park Land and Pool	-	-	-	-	-	-
	17,636	17,636	-	43,082	25,446	17,636
<i>Southern Gulf Islands</i>						
SGL Grants-in-Aid	-	-	-	-	-	-
	-	-	-	-	-	-
Total Eligible Costs	89,478	72,184	17,294	344,724	255,246	89,478
Ending Balance, Unspent		\$	17,294		\$	89,478
Ending Balance, Unallocated		\$	-		\$	-

Note to Schedule:

The Province of British Columbia announced in September 2020 funding of up to \$425 million for local government operations impacted by COVID-19. This funding is to support local governments as they deal with increased operating costs and lower revenue due to COVID-19. It will ensure local governments can continue to deliver the services people depend on in their communities. Eligible costs include:

- a) addressing revenue shortfalls
- b) facility reopening and operating costs
- c) emergency planning and response costs
- d) bylaw enforcement and protective services like fire protection and police
- e) computer and other electronic technology costs
- f) services for vulnerable persons
- g) other related costs

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes.

Schedule of Growing Communities Fund (Unaudited)

For the year ended December 31, 2023

2023				
Beginning Balance				\$ -
Growing Communities Fund Grant Received			\$ 11,559,000	
Growing Communities Fund Grant to be Allocated				\$ 11,559,000
Eligible Costs by Service	Allocated	Interest Earnings	Spent	Remaining
<i>Regional</i>				
Regional Trails Widening and Lighting Project	1,932,485	70,385	-	2,002,870
	1,932,485	70,385	-	2,002,870
<i>Juan de Fuca</i>				
Port Renfrew Garbage and Recycling Depot Upgrade	262,500	10,128	-	272,628
Port Renfrew Sewer and Water Master Plan Study	262,500	10,128	-	272,628
Willis Point Water Supply for Fire Fighting	108,000	2,632	-	110,632
	633,000	22,889	-	655,889
<i>Salt Spring Island</i>				
Ganges Sewer System Infrastructure Upgrades	1,556,015	60,038	-	1,616,053
SSI Parks Maintenance Facility	487,500	17,756	-	505,256
	2,043,515	77,794	-	2,121,309
<i>Southern Gulf Islands</i>				
Acquisition of Galiano Green - SGI Affordable Housing Project	2,750,000	100,181	-	2,850,181
	2,750,000	100,181	-	2,850,181
<i>Victoria</i>				
Village on the Green Affordable Housing Redevelopment	4,200,000	163,800	-	4,363,800
	4,200,000	163,800	-	4,363,800
Total Eligible Costs	11,559,000	435,049	-	11,994,049
Ending Balance, Unspent				\$ 11,994,049
Ending Balance, Unallocated				\$ -

Note to Schedule:

The Province of British Columbia announced the Growing Communities Fund in February 2023, which provides a one-time total of \$1 billion in grants to all 188 B.C. municipalities and regional districts. This funding is to support municipalities and regional districts in building community infrastructure and amenities to meet the demands of population growth.

These statements should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes.

Capital Regional District **Other Financial Statement Analysis**

CRD Other Financial Statement Analysis

The 2023 Audited Financial Statements have been prepared by management in accordance with Canadian Public Sector Accounting Board (PSAB) Standards. Under PSAB regulations, governments are required to present five statements with explanatory notes. The first two statements are summarized in the staff report. This appendix provides a summary of the remaining statements.

1. Consolidated Statement of Financial Position

The accumulated surplus or net book value of equity for the CRD is \$2.0 billion. The organization has assets (financial and non-financial) of greater value than what it owes (liabilities).

Table 7 – Accumulated Surplus Categories (\$ millions)

Description	2023	2022 (Restated)
Equity Invested in TCA	1,604.1	1,573.6
Capital and Operating Reserves	186.9	174.5
Net Operating Funds	200.9	165.9
2023 Accumulated Surplus	\$1,991.9	\$1,914.0

2023 net operating funds of \$200.9 million represents 10% of accumulated surplus. The remaining 90% of accumulated surplus is equity invested in TCA consisting of \$1,604.1 million and capital and operating reserves of \$186.9 million. All balances have increased over the prior year reflecting continued investment in TCA and growth in reserves to meet community needs. The use of surplus funds along with appropriate levels of debt is critical to funding sustainable service delivery.

Operating Reserve Funds enable each service area to set aside funds to mitigate fluctuations in revenue driven by cyclical expenditures, unforeseen expenses and special one-time operating projects. Capital Reserve Funds accumulate resources for future capital expenditures. Periodically, services transfer either budgeted or operating surplus funds to their respective capital reserve.

3. Consolidated Statement of Change in Net Debt

The Statement of Change in Net Debt reconciles current to prior year and informs the reader of change drivers. Included in this statement are expenditures that could be incurred in the year but not consumed during the period. Table 8 summarizes the primary drivers of changes in net debt for 2023:

Table 8 – Change in Net Debt Year over Year (\$ millions)

Description	2023	2022 (Restated)
Annual Surplus	77.9	66.9
Contributed and Acquisition of Tangible Capital Assets (TCA)	(148.8)	(101.7)
Revaluation of Asset Retirement Obligation	(1.1)	0.0
Amortization of TCA	64.6	61.9
Loss/Proceeds on Disposal of TCA	0.3	1.9
Inventory and Prepaid Expenses	(2.3)	(0.2)
Net Remeasurement Gain/(Loss)	2.6	(5.5)
Total Change in Net Debt	(6.8)	23.3
Net Debt, Beginning of Year	(87.7)	(111.0)
Net Debt, End of Year	(\$94.5)	(\$87.7)

The increase in net debt of \$6.8 million is the result of the Capital Regional District's (CRD) investments in TCA exceeding annual surplus when adjusted for capital transactions. The net debt position is representative of the CRD's investment in renewing and expanding infrastructure to meet community needs.

4. Consolidated Statement of Remeasurement Gains and Losses

As required by PSAB standards, investments traded on an active market are carried at fair value and result in remeasurement gains or losses annually. Gains or losses remain unrealized until the investment is disposed, at which point they are recognized through the Statement of Operations.

Table 9 – Change in Remeasurement Gains and Losses Year over Year (\$ millions)

Description	2023	2022 (Restated)
Accumulated Remeasurement, Beginning of Year	(6.6)	(1.0)
Net Remeasurement Gains (Losses)	2.6	(5.6)
Accumulated Remeasurement, End of Year	(\$4.0)	(\$6.6)

The \$2.6 million net unrealized remeasurement gain is due to an increase in fair value of Municipal Financing Authority pooled bond funds. The accumulated remeasurement loss at the end of 2023 is \$4.0 million, a decrease from the \$6.6 million remeasurement loss at the end of 2022.

5. Consolidated Statement of Cash Flows

The Statement of Cash Flows reports the sources and uses of cash during the period, and provides information about operating, capital, investing and financing activities.

Table 10 – Change in Cash and Cash Equivalents Year over Year (\$ millions)

Description	2023	2022 (Restated)
Operating Activities	110.9	159.5
Capital Activities	(146.4)	(98.9)
Investing Activities	(22.4)	(136.5)
Financing Activities	44.9	(11.6)
Net Change in Cash and Cash Equivalents	(13.0)	(87.5)
Cash and Cash Equivalents, Beginning of Year	56.6	144.1
Cash and Cash Equivalents, End of Year	\$43.6	\$56.6

Overall, the CRD's cash position decreased by \$13.0 million in 2023.

The \$110.9 increase in cash from operating activities is due to the CRD collecting more cash from revenue services than was disbursed for operations. Maintaining a healthy cash flow from operating activities is critical in maintaining service levels and reduces the need for debt.

The \$(146.4) decrease in cash from capital activities is the result of cash being spent on the acquisition of TCA in the year.

The \$(22.4) decrease in cash from investing activities is from the purchase of additional investments as guaranteed investment certificates offered higher interest rates than cash deposits.

The \$44.9 increase in financing activities is the result of the acquisition of TCA.

Capital Regional District DBRS Rating Methodology

Methodology

Rating Canadian Municipal Governments

DBRS Morningstar

April 2023

Previous Release

April 2022

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Related Research

DBRS Morningstar is a full-service credit rating agency established in 1976. Spanning North America, Europe, and Asia, DBRS Morningstar is respected for its independent, third-party evaluations of corporate and government issuers. DBRS Morningstar's extensive coverage of securitizations and structured finance transactions solidifies its standing as a leading provider of comprehensive, in-depth credit analysis.

All DBRS Morningstar ratings and research are available in hard-copy format and electronically on Bloomberg and at dbrsmorningstar.com, DBRS Morningstar's lead delivery tool for organized, web-based, up-to-the-minute information. DBRS Morningstar remains committed to continuously refining its expertise in the analysis of credit quality and is dedicated to maintaining objective and credible opinions within the global financial marketplace.

Scope and Limitations

This methodology represents the current DBRS Morningstar approach for rating Canadian municipal governments, including government bodies that have municipal-like taxing authority and provide municipal-like services (e.g., public transportation). It includes consideration of historical and expected business and financial risk factors as well as sector-specific issues, regional nuances, and other subjective factors and intangible considerations. DBRS Morningstar's approach incorporates a combination of both quantitative and qualitative factors. This methodology provides guidance regarding the DBRS Morningstar methods used in the sector and should not be interpreted with formulaic inflexibility, but rather should be understood in the context of the dynamic environment in which it is intended to be applied. The methods described herein may not be applicable in all cases; the considerations outlined in DBRS Morningstar methodologies are not exhaustive and the relative importance of any specific consideration can vary by issuer. In certain cases, a major strength can compensate for a weakness and, conversely, a single weakness can override major strengths of the issuer in other areas.

Introduction to DBRS Morningstar Methodologies

DBRS Morningstar publishes rating methodologies to give issuers and investors insight into the rationale behind DBRS Morningstar's rating opinions. In general terms, DBRS Morningstar ratings are opinions that reflect the creditworthiness of an issuer, a security, or an obligation. DBRS Morningstar ratings assess an issuer's ability to make timely payments on outstanding obligations (whether principal or interest), consistent with the terms of those obligations.

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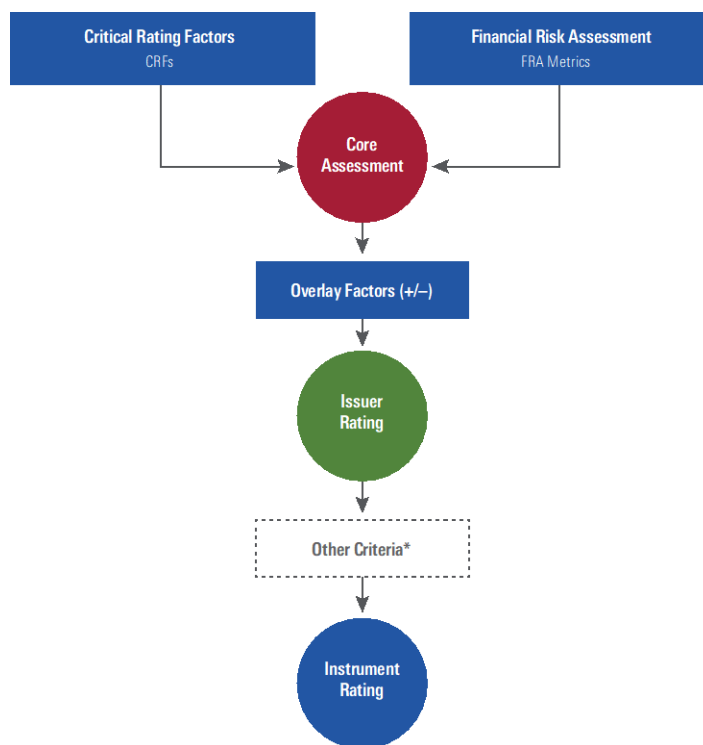
DBRS Morningstar operates with a stable rating philosophy; in other words, DBRS Morningstar strives to factor the impact of a cyclical economic environment into its ratings wherever possible, which minimizes rating changes caused by economic cycles. Rating revisions do occur, however, when more structural changes, either positive or negative, have occurred or appear likely to occur in the foreseeable future. DBRS Morningstar also publishes criteria, which are an important part of the rating process. Criteria typically cover areas that apply to more than one sector. Both methodologies and criteria are publicly available on DBRS Morningstar's website.

DBRS Morningstar Criteria: Approach to Environmental, Social, and Governance Risk Factors in Credit Ratings is incorporated by reference into this methodology.

Overview of the DBRS Morningstar Rating Process

- As illustrated below, there are generally four key components to the DBRS Morningstar corporate rating process: (1) Critical Rating Factors (CRFs), (2) the Financial Risk Assessment (FRA), (3) overlay considerations, and (4) specific instrument considerations.
- The CRFs capture the major business risk aspects of the issuer and are determined by assessing each of the CRFs outlined in the industry-specific grid. The FRA pertains to financial soundness and is determined by assessing each of the FRA metrics. Throughout the FRA and CRF determination process, DBRS Morningstar performs a consistency check of these factors relative to the issuer's rated industry peers.
- The CRFs and FRA are then combined to derive the issuer's core assessment. For investment-grade credits, the CRFs will have greater weight than the FRA in determining the core assessment.
- The core assessment may then be adjusted up or down, as applicable, if any overlay factors are deemed applicable and material to the credit profile in order to arrive at the issuer rating, which represents DBRS Morningstar's assessment of the issuer's likelihood of default.
- The issuer rating is then used as the basis for specific instrument ratings, which may differ from the issuer rating because of seniority or, in the case of non-investment-grade issuers, expected recovery considerations. (See the Rating the Specific Instrument and Other Criteria section below.)

 DBRS Morningstar Rating Analysis Process



* Depending on the instrument, “other criteria” may include *DBRS Morningstar Global Criteria: Recovery Ratings for Non-Investment-Grade Corporate Issuers* or *DBRS Morningstar Global Criteria: Preferred Share and Hybrid Security Criteria for Corporate Issuers*, for example. Please refer to the Rating the Specific Instrument and Other Criteria section below for a list of these criteria, as well as other criteria that may be applicable at any stage of the rating process.

Rating Canadian Municipalities—Overview

- This methodology applies to Canadian municipalities rated by DBRS Morningstar. Large local governments generally have a stable revenue base owing to well-defined though limited taxing powers, a basket of responsibilities for the provision of customary public services, developed and diverse economic and taxable assessment bases, and relatively supportive senior governments, which lend support to their credit ratings.
- Nonetheless, economic disparities, varying approaches to fiscal and financial management, capital investment requirements, and debt levels are only a few of the considerations that lead to differing credit quality among major Canadian cities. Overall, large Canadian municipalities currently rank solidly in the investment-grade category.
- While municipalities benefit from their relationship with senior governments, municipal governments are primarily rated based on their own merits, and DBRS Morningstar does not assume any implicit senior government support.

Critical Rating Factors

The table below presents the primary factors (and various subfactors) DBRS Morningstar uses in determining the overall critical rating assessment. Although they are important considerations in the determination of a municipality's rating, these factors only represent a portion of considerations factored into the assessment process, as explained throughout this methodology. While these CRFs are shown in general order of importance, depending upon a specific issuer's situation, this ranking can vary by issuer. The table is followed by a brief discussion of the characteristics of each factor.

Exhibit 1 Critical Rating Factors

	AAA	AA	A	BBB
Economic Structure				
The economic structure of a municipality constitutes a key consideration in the credit assessment of its government, as it is the primary determinant of the capacity of a government to raise the revenue necessary to deliver services and support its debt. This factor evaluates the municipality's economic diversification, volatility, growth potential, and propensity to create jobs and generate wealth.				
Economic Diversification and Volatility	<ul style="list-style-type: none"> The economy is viewed as highly dynamic and comprises a broad mix of industries, with no undue reliance on any single sector, which helps reduce volatility and cyclical in GDP growth. 	<ul style="list-style-type: none"> The economy is viewed as dynamic and boasts a relatively diversified mix of industries but may be influenced by a few large industries, resulting in average volatility overall. 	<ul style="list-style-type: none"> The economy may be relatively small or reliant on seasonal industries, with a limited number of key industries accounting for a substantial portion of economic activity, resulting in above-average volatility. 	<ul style="list-style-type: none"> The economy is relatively small or located far from a major urban centre, with one seasonal or challenged industry accounting for a substantial portion of economic activity.
Population and Taxable Assessment Growth	<ul style="list-style-type: none"> Population and taxable assessment growth have been consistently above the provincial average over the last five to 10 years. 	<ul style="list-style-type: none"> Population and taxable assessment growth are sound and fairly consistent with the provincial average year over year. 	<ul style="list-style-type: none"> Population and/or taxable assessment growth has been steadily below the provincial average or inconsistent in recent years. 	<ul style="list-style-type: none"> Population is small and/or has been steadily declining in recent years. Assessment growth has been limited.
Income and Wealth of Local Economy	<ul style="list-style-type: none"> Income and taxable assessment per capita are above average relative to comparable issuers. 	<ul style="list-style-type: none"> Income and taxable assessment per capita are consistent with other comparable issuers. 	<ul style="list-style-type: none"> Income and taxable assessment per capita may be below the average of comparable issuers. 	<ul style="list-style-type: none"> Income and taxable assessment per capita are markedly below the average of comparable issuers, indicative of lower wealth levels and income potential.
Labour Market	<ul style="list-style-type: none"> The labour force is highly skilled, and unemployment is below average. The labour force is growing above the rate of population growth. 	<ul style="list-style-type: none"> The labour force is skilled, and unemployment is low and stable. The labour force is growing in line with average population growth. 	<ul style="list-style-type: none"> The job market is somewhat dynamic, although the unemployment rate may be somewhat above average. The labour force is growing below the average population growth. 	<ul style="list-style-type: none"> The job market is less dynamic and is characterized by an unemployment rate that may be notably above the provincial average. The labour force is growing notably below the average population growth or contracting.
Fiscal Management				
The review of a municipality's fiscal management framework assesses the government's commitment to fiscal sustainability, volatility of fiscal performance, budget management and prudence, relative tax competitiveness, and the transparency, timeliness, and quality of reporting. DBRS Morningstar evaluates municipal service responsibilities, revenue potential, expenditure management capacity, and the broader coherence of the strategies, policies, and political processes governing the allocation of public funds.				
	AAA	AA	A	BBB
Fiscal Sustainability and Performance	<ul style="list-style-type: none"> Fiscal sustainability is a core political and administrative priority, with minimal 	<ul style="list-style-type: none"> Fiscal sustainability is emphasized by the government, but reliance on 	<ul style="list-style-type: none"> Fiscal sustainability is an objective of the government, but reliance on one-time 	<ul style="list-style-type: none"> Fiscal sustainability is not emphasized by the government, and reliance on

	<p>reliance on one-time measures or sizable tax and fee increases to balance the budget.</p> <ul style="list-style-type: none"> • Volatile or uncertain revenue sources account for a negligible share of the operating budget (<2%). • Consistent record of fiscal surpluses as measured by DBRS Morningstar. 	<p>one-time measures or sizable tax and fee increases may be exhibited periodically to balance the budget.</p> <ul style="list-style-type: none"> • Volatile or uncertain revenue sources account for a low share of the operating budget (<5%) but may be rising gradually. • Fiscal results, as measured by DBRS Morningstar, generally maintain a balanced position year over year. 	<p>measures or sizable tax and fee increases to balance the budget is more frequent.</p> <ul style="list-style-type: none"> • Volatile or uncertain revenue sources are moderate as a share of the operating budget (<10%) or are rising rapidly. • Fiscal results, as measured by DBRS Morningstar, may exhibit greater volatility because of a lower ability to manage in-year budgetary pressures. 	<p>one-time measures to achieve budget balance is high.</p> <ul style="list-style-type: none"> • Volatile or uncertain revenue sources account for a material share of the operating budget (>10%) or are rising rapidly, and this poses greater risks to the budget framework. • Fiscal results exhibit greater volatility and weakness because of a lower ability to manage in-year budgetary pressures. • Fiscal results, as measured by DBRS Morningstar, have generally been weaker and deficits more frequent.
Budget Management and Prudence	<ul style="list-style-type: none"> • Budgets are consistently balanced using very conservative assumptions and incorporating meaningful contingencies to help manage unforeseen events. • Demonstrated ability to address unexpected adverse budget deviations to protect fiscal balance. • Budget pressures are managed responsively through very tight expenditure controls or revenue-raising initiatives. 	<ul style="list-style-type: none"> • Budget contingencies vary year to year, although assumptions are generally conservative. • Demonstrated ability to address most unexpected adverse budget deviations to protect fiscal balance. • Budget pressures are managed over time through generally prudent expenditure management or revenue-raising initiatives. 	<ul style="list-style-type: none"> • Budget pressures tend to linger but are viewed as sustainable, although reliance on one-time funding and/or sizable tax increases to balance the budget is high. • Budget assumptions are considered to be adequately prudent, although the use of contingencies may be limited. • Reduced ability and/or willingness to manage budget pressures through meaningful expenditure restraint or revenue-raising initiatives. 	<ul style="list-style-type: none"> • Budget pressures tend to linger and are viewed as potentially unsustainable, resulting in steady reliance on one-time funding and/or sizable tax increases to balance the budget. • Budget assumptions are considered to be less prudent, resulting in more significant variances and use of contingencies. • Limited ability and/or willingness to manage budget pressures through meaningful expenditure restraint or revenue-raising initiatives.
Tax Competitiveness	<ul style="list-style-type: none"> • Property taxes and user fees are low, providing ample room to raise taxes if necessary. • Political willingness to raise taxes and fees to cover inflationary operating pressures and future capital investment needs. 	<ul style="list-style-type: none"> • Property taxes and user fees are in line with peers, providing moderate flexibility to raise taxes. • Political willingness to raise taxes and fees to cover inflationary operating pressures, but future capital investment needs may remain unfunded. 	<ul style="list-style-type: none"> • Property tax and user-fee burdens may already be somewhat high, limiting the ability to further raise taxes and fees if needed. • Limited political willingness to raise taxes and fees to cover either inflationary operating pressures or capital investment. 	<ul style="list-style-type: none"> • Tax and user-fee burdens are high, and delinquencies are building up. • Political resistance to raising taxes and fees to cover either inflationary operating pressures or capital investment.
Transparency and Reporting	<ul style="list-style-type: none"> • Fiscal management framework is very well developed and responsive, with detailed planning documents and clear presentation. • Budget documents are clearly comparable to reported financial results. 	<ul style="list-style-type: none"> • Fiscal management framework is well developed, with detailed planning documents. • Budget documents are somewhat comparable to reported financial results. • Transparency is good, and financial reporting is timely. 	<ul style="list-style-type: none"> • The fiscal management framework is well developed, but some key planning documents or reports may lack details. • Budget documents are somewhat comparable to reported financial results. 	<ul style="list-style-type: none"> • The fiscal management framework lacks structure. • Budget documents are not comparable with reported financial results. • Transparency and timeliness of financial reporting are weaker, with only limited planning documents.

- Transparency and timeliness in financial reporting are exemplary.

- Transparency and timeliness of financial reporting are considered adequate.

Debt and Liquidity Management

The financial management strategy and practices of a municipal government, including the requirements and financing strategy for capital investment, sophistication of debt and liquidity practices, debt structure and maturity profile, and other unfunded liabilities are central considerations in the determination of a municipal government rating.

	AAA	AA	A	BBB
Capital Investment Outlook	<ul style="list-style-type: none"> • Capital investment requirements for the foreseeable future are manageable and are not expected to pressure debt materially. 	<ul style="list-style-type: none"> • Capital investment requirements may be sizable, but they are not expected to put excessive pressure on debt. 	<ul style="list-style-type: none"> • Significant capital investment requirements have the potential to lead to significant increases in debt going forward, although management may have been successful at containing upward pressure in recent years. 	<ul style="list-style-type: none"> • Large current and future capital needs are expected to lead to rising debt.
Debt and Liquidity Management Practices	<ul style="list-style-type: none"> • Debt and liquidity management practices are highly sophisticated and very conservative. 	<ul style="list-style-type: none"> • Debt and liquidity management practices are sophisticated and conservative. 	<ul style="list-style-type: none"> • Debt and liquidity management practices are conservative but may lack formality or sophistication relative to those of frequent borrowers. 	<ul style="list-style-type: none"> • Debt and liquidity management practices are lacking structure and sophistication relative to those of frequent borrowers.
Debt Structure and Maturity Profile	<ul style="list-style-type: none"> • The debt structure is very prudent, with low refinancing risk, a smooth maturity profile, and minimal unhedged exposure to interest rate reset risk and foreign currency fluctuations. 	<ul style="list-style-type: none"> • The debt structure is prudent but may at times entail sizable refinancing needs, an uneven maturity profile, or modest exposure to interest rate reset risk. 	<ul style="list-style-type: none"> • The debt structure is prudent but may at times entail sizable refinancing because of an uneven maturity profile or moderate exposure to interest rate reset risk. 	<ul style="list-style-type: none"> • The debt structure is less prudent and at times entails sizable refinancing because of an uneven maturity profile or more material exposure to interest rate reset risk.
Pension and Benefits Liabilities	<ul style="list-style-type: none"> • Unfunded pension and postemployment benefit liabilities, if any, are low and being addressed. 	<ul style="list-style-type: none"> • Unfunded pension and postemployment benefit liabilities may be sizable but are being addressed. 	<ul style="list-style-type: none"> • Unfunded pension and postemployment benefit liabilities may be considerable and steadily growing. 	<ul style="list-style-type: none"> • Unfunded pension and postemployment benefit liabilities may be considerable and steadily growing, leading to pressure on operating results.

Relations with Senior Governments

Relations with senior governments influence the rating of municipal governments, as municipalities receive substantial senior government funding for capital projects and the delivery of certain programs from provincial and federal sources, share their tax base with their provincial and federal counterparts, and are bound by the broader legislative and regulatory frameworks set by provincial and federal governments in areas such as revenue-generating powers and service responsibilities.

	AAA	AA	A	BBB
Municipal Legislative Framework	<ul style="list-style-type: none"> • The legislative framework defining municipal responsibilities and revenue-generating powers is supportive and fosters financial sustainability. • Adequate provincial monitoring is provided. 	<ul style="list-style-type: none"> • The legislative framework defining municipal responsibilities and revenue-generating powers is supportive and fosters financial sustainability. • Adequate provincial monitoring is provided. 	<ul style="list-style-type: none"> • The legislative framework defining municipal responsibilities and revenue-generating powers is rigid and may lack the guidelines necessary to foster financial sustainability. • Provincial monitoring is more limited. 	<ul style="list-style-type: none"> • The legislative framework defining municipal responsibilities and revenue-generating powers is weak and lacks the guidelines necessary to foster financial sustainability. • Provincial monitoring is potentially insufficient.

Senior Government Funding	<ul style="list-style-type: none"> • Sizable and reliable funding support is provided by senior governments, particularly for major capital investments and social services. 	<ul style="list-style-type: none"> • Senior government funding support is meaningful and relatively reliable but may display volatility depending on the economic and fiscal environment. 	<ul style="list-style-type: none"> • Senior government funding support is somewhat less meaningful as a share of revenue and is less reliable and predictable. • Funding displays greater volatility depending on the economic and fiscal environment. 	<ul style="list-style-type: none"> • Senior government funding support is viewed as unreliable or inadequate, with a higher level of volatility depending on the economic and fiscal environment.
Relations with Senior Governments	<ul style="list-style-type: none"> • Co-operative relationship with senior governments and record of supportive tax and program policy objectives. • Limited interference by senior governments in traditional areas of municipal responsibility. 	<ul style="list-style-type: none"> • Reasonable level of co-operation with senior governments, although policy objectives may diverge in some areas. • Some interference by senior governments in traditional areas of municipal responsibility. 	<ul style="list-style-type: none"> • Less co-operative relationships with senior governments. • Direct but infrequent interference by senior governments in traditional areas of municipal responsibility. • History of downloading of service responsibilities with little accompanying fiscal support from senior governments. 	<ul style="list-style-type: none"> • Contentious relationships with senior governments. • Direct interference by senior governments in traditional areas of municipal responsibility. • History of downloading of service responsibilities with no accompanying fiscal support from senior governments.

Discussion of Critical Rating Factors

Economic Structure

- The economic structure of a municipality constitutes an important consideration in the credit assessment of its government, as it is the primary determinant of the capacity of a government to raise the revenue necessary to fulfill its service responsibilities and support its debt.
- A large and diversified economy that is well integrated into the provincial transportation network will generally tend to experience more consistent growth in GDP, a steady population, and taxable assessment growth over the longer term, and it will display better labour market outcomes than smaller, more isolated commodity-based or seasonal municipal economies.
- In the analysis of a suburban commuter municipality highly reliant on a neighbouring urban municipality for employment, DBRS Morningstar may consider some of the larger city's economic fundamentals, provided the municipality being rated is strongly integrated into its larger neighbour and is likely to retain this relationship over time because of its proximity, competitive taxes, and/or considerable availability of land for development, among other factors.

Fiscal Management

- DBRS Morningstar considers the political and administrative commitment to fiscal sustainability, as evidenced by public statements, strategy documents, political/administrative policies, processes, or commitments. Strategies employed to maintain fiscal balance are considered, with one-time measures, deferrals, reserve draws, or reliance on volatile or uncertain revenue sources (e.g., real estate/land transfer taxes) generally viewed as weaknesses in the municipal fiscal management framework. DBRS Morningstar analyzes the volatility of fiscal results, which provides an indication of the government's commitment to maintaining a sound fiscal position.

- DBRS Morningstar evaluates budget management practices and prudence, including the conservatism of assumptions contained within operating/capital budgets, the presence of budget contingencies, and other forms of flexibility to respond to in-year pressures. DBRS Morningstar compares recent years' fiscal results with original budget estimates, examining the frequency and extent of major budget deviations.
- The municipality's fiscal capacity and relative tax and user-fee burdens are considered in relation to peers locally and nationally, as well as the willingness of political and administrative leaders to respond to both operating and capital pressures considering available revenue tools and provincially mandated service responsibilities.
- DBRS Morningstar considers the timeliness, breadth, and transparency of municipal budgeting and financial reporting as an indicator of the quality of the municipal fiscal framework.

Debt and Liquidity Management

- The financial management strategy and practices of a municipal government, including the requirements and financing strategy for capital investment, sophistication of its debt and liquidity management practices, debt structure and maturity profile, and other unfunded liabilities are central considerations in the determination of a municipal government rating.
- DBRS Morningstar examines current and projected levels of capital investments, as investment in physical infrastructure is the primary driver of borrowing needs based on provincial government prohibitions on debt for operating purposes.
- The government's financial management strategy, including the level of sophistication of its borrowing practices and overall debt structure, helps assess the potential volatility of debt-servicing requirements.
- DBRS Morningstar assesses the composition and maturity structure of the debt stock and its sensitivity to changes in interest and exchange rates (if applicable) and considers the full range of factors that could affect the debt burden and related servicing requirements to assess overall affordability. (See Appendix 1 for DBRS Morningstar's definition of tax-supported and self-supported debt).
- Although pension and employee future benefit liabilities are not included in the calculation of tax-supported debt for municipal governments, they are considered in the analysis of debt affordability to the extent that they will drive future cash funding requirements.

Relations with Senior Governments

- While the creditworthiness of a Canadian municipality is primarily driven by the fundamentals of that municipality, relations with the provincial and federal government may also have an influence on the rating.
- Municipalities receive substantial senior government funding for capital projects and the delivery of certain programs, share their tax base with their provincial and federal counterparts, and are bound by the broader legislative and regulatory frameworks set by the provincial government for revenue-generating powers and service responsibilities. Given these linkages, a stronger provincial and federal government credit profile implies a higher level and consistency of funding support to municipal governments.
- Service responsibilities, revenue-generating powers, and all other determining features of the operating framework of municipalities are defined by provincial governments. As a result, the responsiveness of a provincial government to the realities faced by municipal governments, as well as the various constraints

or flexibilities provided through the legislated framework, may also have significant implications for the credit profile of municipalities, highlighting the importance of considering the dynamic between municipalities and their respective provincial governments.

- DBRS Morningstar considers the current state and history of intergovernmental relations between municipalities and senior governments. The degree of intergovernmental co-operation and policy alignment, including potential interference by senior governments in areas of traditional municipal responsibility or the downloading of services with or without accompanying fiscal support, can have implications for the municipal government's financial outlook.

Financial Risk Assessment Factors

Primary FRA Factors

- Recognizing that any analysis of financial metrics may be prone to misplaced precision, DBRS Morningstar has limited its matrix of the key metrics below to a small sample of critical ratios. For each of these ratios, DBRS Morningstar provides a range within which the issuer's financial risk would be considered as supportive for the rating category. However, the wide range of municipalities in existence throughout Canada, especially in terms of size, location, economic diversification, and wealth, makes any attempt at generalization challenging and potentially misleading. As such, the values provided below are for Canada's larger cities with populations exceeding 300,000, as their credit profiles are generally supported by diversified economies and sophisticated management frameworks.
- This rating methodology can be used for smaller municipalities, although unique strengths or weaknesses such as overreliance on a single industry or location in a shrinking, economically challenged region may distort the analysis and reduce the relevance of the guidelines significantly, requiring financial metrics considerably stronger than noted below for a rating category.
- Furthermore, the ratings in the matrix below should not be understood as the final rating for a large city with matching metrics. The final rating is a blend of both the operating risk and financial risk considerations in their entirety.
- DBRS Morningstar ratings are based heavily on future performance expectations, so while past metrics are important, any final rating will incorporate DBRS Morningstar's opinion on future metrics based on the best available projections and assumptions of a government's future debt burden.
- It is also not uncommon for a government's key ratios to move in and out of the ranges noted in the ratio matrix above. In the application of this matrix, DBRS Morningstar looks beyond the point-in-time ratio.

Exhibit 2 Canadian Municipal Government Financial Risk Assessment Metrics

Key Ratio	AAA	AA	A	BBB
Net tax-supported debt per capita (\$) ¹	< 700	700 to 3,500	3,500 to 5,500	> 5,500
Net tax-supported debt as a percentage of taxable assessment (%)	< 0.5	0.5 to 2.0	2.0 to 6.0	> 6.0
Interest costs as a percentage of total revenue (%)	< 1.5	1.5 to 9.0	9.0 to 15.0	> 15.0
Net post-capital-expenditure surplus (deficit) as a share of total revenue (five-year average; %)	> 5.0	5.0 to 0.0	0.0 to (5.0)	> (5.0)

¹ Refer to Appendix 1 for an explanation of DBRS Morningstar adjustments to reported financial figures. DBRS Morningstar notes that this metric is adjusted periodically for inflation.

General Considerations in Evaluating a Canadian Municipal Government's Credit Profile

Fiscal Balance

- DBRS Morningstar views fiscal results as an indicator of management proficiency and commitment to fiscal sustainability. A municipal government's operating balance (operating revenue excluding capital revenue minus program expenditures excluding amortization expense) is an indicator of fiscal flexibility, while the net post-capital-expenditure (capex) surplus (deficit) (operating balance minus net capex) better reflects overall fiscal sustainability and the potential financing requirements in each year.
- DBRS Morningstar notes that Canadian municipalities are required under legislation to balance their operating budgets, although capital investment and accounting consolidation may at times translate into sizable postcapex deficits and upward pressure on debt and tax rates.
- DBRS Morningstar views operating deficits negatively but will generally discount them if they are the result of nonrecurring events rather than a structural imbalance that the government shows little initiative in addressing. DBRS Morningstar refers to this practice as rating through the cycle.

Revenue

- The primary source of revenue for municipal governments is residential, commercial, and industrial property taxation. Other sources include user fees for services such as water and waste management, senior government grants, and earnings from government enterprises.
- While property tax revenue is subject to seasonal fluctuations based on tax collection dates, these dynamics are well understood and accounted for by municipal governments. Because Canadian municipalities do not tax income or consumption, they generally benefit from a more stable revenue base than provincial governments, as property taxation is also generally insulated from economic and home price cyclicalities.
- Emphasis is placed on the resilience of major revenue sources, reliance on provincial government transfers, and competitiveness of the city's tax rates relative to neighbouring jurisdictions. DBRS Morningstar considers overreliance on uncertain or volatile revenue sources (e.g., real estate transfer taxes) to be a weakness in the fiscal management framework.
- Constraints in revenue-generating powers such as legislated caps on certain property tax rates, political willingness to raise taxes, and structural weaknesses in the government's tax system are also considered, including the ability of municipal revenue tools to adequately address inflationary pressures such as salary and benefit escalation and long-term capital investment requirements.
- DBRS Morningstar may make certain adjustments to reported revenue figures to exclude nonrecurring items and ultimately better reflect the underlying fiscal situation of a municipality.

Expenditures

- Municipal government expenditures are also generally predictable and considerably less exposed to demand pressures relative to provincial governments. They also follow patterns that do not vary significantly year to year.
- DBRS Morningstar distinguishes between three major types of expenditures: service and program expenses; capital investments and debt servicing, with an emphasis placed on identifying major trends; and actual and potential areas of pressures and sources of rigidities.

- In its analysis of program expenditures, DBRS Morningstar focuses on the government's primary service responsibilities and the relationship between key expenditure items and factors such as demographics and economic conditions to identify potential sources of fiscal volatility and pressure. Analysts review major program responsibilities established by the provincial government, focusing on the coherence and sustainability of programs and expected cost implications in relation to external revenue sources, if any, such as senior government grants.
- Capital investment accounts for a considerable portion of municipal spending. Municipal governments have some flexibility to manage and partially defer capital spending in the near term in response to both internal budget pressures and external factors, including variability in senior government capital funding. This has contributed to the buildup of significant deferred maintenance deficits in most large Canadian municipalities. However, over the long term, capital investment requirements represent the key driver of debt growth for municipal governments, which are only permitted to borrow for capital purposes.
- DBRS Morningstar considers the capital investment requirements faced by the municipality, including for the state of good repair of public infrastructure and for growth-related investments. This typically includes major public transit infrastructure, roadways and bridges, and municipal water and sewer systems. Financing methods and accounting rules for capital spending are also reviewed to understand the debt implications of projected capital needs.
- Debt servicing is the most rigid expenditure category and can constitute a meaningful portion of a government's budget. Therefore, the stability and trend of a municipality's debt-servicing requirements are important considerations

Balance Sheet and Financial Flexibility Considerations

- The sustainability of a municipality's debt burden and balance sheet flexibility are central considerations in the determination of a credit rating. DBRS Morningstar examines current and projected levels of indebtedness and considers the full range of factors that could affect the debt burden and related servicing requirements.
- The primary focus is on tax-supported debt, which includes financial obligations for which taxpayers are directly accountable. This concept captures tax-supported debt directly issued by the municipality as well as the financial obligations of any other related tax-supported organization that is within municipal jurisdiction (e.g., transit authorities).
- Debt is measured by DBRS Morningstar net of sinking funds and other quality assets set aside explicitly for debt-retirement purposes. The tax-supported debt figure is compared with the municipality's taxable assessment base and on a per-capita basis to assess debt affordability. (See Appendix 1 for DBRS Morningstar's definition of tax-supported debt.)
- Self-supporting debt, which is issued by or for commercial or potentially commercial municipal government enterprises or assets and serviced by a distinct revenue stream (e.g., electric utilities or water services), is analyzed separately by DBRS Morningstar for its affordability and is generally allocated a lesser weighting in the credit review. (See Appendix 1 for DBRS Morningstar's definition of self-supporting debt.)
- Because of the general stability and predictability of revenue and expenditures, liquidity is typically not a material source of concern for Canada's major municipalities, but DBRS Morningstar conducts an

assessment to identify potential liquidity vulnerabilities (see the Overlay Factors: Liquidity section for more information).

Blending the CRFs and FRA into an Issuer Rating

- The core assessment is a blend of the CRFs and FRA. In most cases, the CRFs will have greater weight than the FRA in determining the issuer rating.
- At the low end of the rating scale, however, particularly in the B range and below, the FRA and liquidity factors play a much larger role. The CRFs would, therefore, receive a lower weighting than they would at higher rating levels.
- In addition, DBRS Morningstar also takes into consideration the volatility of an issuer's FRA in arriving at the final rating. An issuer with more volatile credit metrics than its industry peers may be rated lower than it would otherwise be based on a blend of the CRFs and FRA. The lower rating reflects the higher risk, especially in a downturn, associated with the increased volatility.

Overlay Factors

Liquidity

- Given the stability and predictability of municipal government revenue and expenditures, combined with legislative requirements to balance operating budgets, liquidity is typically not a material source of concern for Canada's major municipalities.
- External financing requirements for capital investment and refinancing needs have the potential to create liquidity pressures, although DBRS Morningstar notes that Canadian municipalities generally benefit from (1) access to the lending programs of provincially created municipal finance agencies (Municipal Finance Authority of B.C., Infrastructure Ontario, Alberta Capital Finance Authority, etc.); (2) widespread of sinking funds to retire maturing bullet debentures, largely eliminating refinancing risk for many municipalities and resulting in significant pools of available liquidity; and (3) the ability to partially defer or curtail capital investment in the near term to preserve cash and reserves, which combine to further mitigate concerns with respect to liquidity.
- Nonetheless, similar to other rated sectors, DBRS Morningstar conducts a qualitative liquidity assessment based on four key liquidity determinants (i.e., liquid reserves, capex financing, refinancing needs (if any), and access to external financing) in order to identify potential vulnerabilities in an issuer's liquidity profile.
- Material deficiencies identified in the liquidity assessment may exert downward pressure on the rating.

Ownership of Valuable Municipal Corporations

- DBRS Morningstar considers material benefits generated by the municipal ownership of self-supporting corporations as fulfilling commercial mandates. Electricity-generating utilities are the most common type of valuable corporations owned by major Canadian municipalities. These entities often generate steady dividend streams that contribute positively to fiscal results and could be monetized, if needed, to significantly reduce debt. However, ownership of poorly performing corporations can represent a drain on municipal resources and potentially add to tax-supported debt obligations.

Environmental, Social, and Governance (ESG) Considerations

- ESG factors may affect a credit rating and/or the related credit analysis. The impact of ESG factors may vary across industries, sectors, or asset classes and is described in the *DBRS Morningstar Criteria: Approach to Environmental, Social, and Governance Risk Factors in Credit Ratings*. Where an ESG factor is material to a corporate rating, but is not otherwise addressed in a CRF or FRA factor or other overlay, DBRS Morningstar will reflect the impact of the ESG factor on the rating through this general ESG overlay.

Rating the Specific Instrument and Other Criteria

- The issuer rating (which is an indicator of the probability of default of an issuer's debt) is the basis for rating specific instruments of an issuer, where applicable. DBRS Morningstar uses a hierarchy in rating long-term debt that affects issuers that have classes of debt that do not rank equally. In most cases, lower-ranking classes would receive a lower DBRS Morningstar rating. For more detail on this subject, please refer to the general rating information contained in DBRS Morningstar's *Credit Ratings Global Policy*.
- In addition to this methodology, the following criteria may be used from time to time in determining a rating:
 - For a discussion of the relationship between short- and long-term ratings and more detail on liquidity factors, please refer to the DBRS Morningstar policy *Short-Term and Long-Term Rating Relationships* and *DBRS Morningstar Global Criteria: Commercial Paper Liquidity Support for Nonbank Issuers*.
 - Guarantees and other types of support are discussed in *DBRS Morningstar Global Criteria: Guarantees and Other Forms of Support*.

Appendix 1: DBRS Morningstar Adjustments to Reported Financial Figures

In certain circumstances, DBRS Morningstar may adjust the financial results reported by a municipal government in order to (1) allow for a better comparison among peers, (2) capture all material tax-supported debt, (3) exclude debt deemed to be self-supporting within the reporting entity, and/or (4) present fiscal results that are more reflective of the impact of government activities on indebtedness. The most frequent adjustments relate to the following areas:

1. **Net Tax-Supported Debt:** In an effort to capture the full extent of debt obligations to the account of taxpayers, DBRS Morningstar sums the debt of all activities and entities supported in a significant fashion by tax proceeds, such as public transit, road investments, and general municipal services and operations. Tax-supported debt is measured by DBRS Morningstar net of sinking funds and other quality assets set aside explicitly for debt-retirement purposes.

Tax-supported debt includes direct debt and other long-term capital obligations such as capital leases or liabilities arising from public-private partnership (also known as Alternative Financing and Procurement) contracts if these obligations are materially supported by tax proceeds.

2. **Self-Supporting Debt:** DBRS Morningstar considers certain debt or long-term capital obligations as self-supporting and separate from the tax-supported debt burden. Debt or long-term capital obligations are considered self-supporting provided that the services or assets have commercial value and are operated on a commercially sustainable basis, are highly unlikely to require government support, and are mostly (if not entirely) supported by user fees, a rate base, a levy, or an otherwise distinct revenue stream (e.g., toll revenue) dedicated to servicing and repaying the associated debt or long-term capital obligation. DBRS Morningstar believes that these services or assets could potentially be monetized to repay the related debt obligations if the municipality faced serious financial stress. These activities may include municipal electricity generation and distribution, water treatment/distribution, and tolled transportation and transit infrastructure. Based on the proportion of the direct debt or long-term capital obligation that is serviced and repaid through a user fee, rate base, levy, or otherwise distinct revenue stream, DBRS Morningstar may, on a case-by-case basis, treat that proportion of the obligation as self-supporting.

In addition, DBRS Morningstar may consider debt leveraged against long-term senior government grants (e.g., federal fuel tax grants) to be self-supported and may therefore exclude such debt from tax-supported debt calculations provided (A) the grants fully cover debt-servicing requirements of the related debt, (B) the term of the debt does not exceed the useful life of the assets being funded, (C) the municipality discloses the value of such debt in its financial statements, and (D) the

commitment from the senior government is secured in legislation or by established government policies.

3. **Capex Treatment:** DBRS Morningstar converts capex from an amortization basis to a pay-as-you-go basis to get fiscal results that are more reflective of the full extent of municipal government spending and of external financing needs for a given year.

4. **Nonrecurring Items:** Fiscal results sometimes include extraordinary items that introduce distortions in results and hinder year-over-year comparisons of results. These may include asset sales performed to boost revenue and balance budgets in challenging fiscal times, restructuring costs, or write-offs of tax receivables. DBRS Morningstar attempts to remove all material nonrecurring items from reported results in order to better understand the underlying fiscal position of a municipality.

Appendix 2: Key Financial Ratios

Exhibit 3 Key Financial Ratios

Net Tax-Supported Debt Per Capita	<p>Net tax-supported debt</p> <p>÷</p> <p>Total population of the municipality (as reported in most recent census or population estimate)</p> <p>Where, net tax-supported debt is gross market debt outstanding, less</p> <ul style="list-style-type: none"> • Self-supporting debt (see Appendix 1) • Dedicated debt retirement/sinking funds and debt reserves • Amounts recoverable from senior governments • Municipal government holdings of its own debt obligations (outside of sinking funds)
Net Tax-Supported Debt as a Percentage of Taxable Assessment	<p>Net tax-supported debt (see definition above)</p> <p>÷</p> <p>Total residential, commercial, industrial, and farm assessment value (as reported by the municipality or provincial government)</p>
Interest Costs as a Percentage of Total Revenue	<p>Interest charges on market debt outstanding (net of interest earned on sinking funds)</p> <p>÷</p> <p>Total revenue (net of interest earned on sinking funds)</p>
Net Postcapex Surplus (Deficit) as a Share of Total Revenue (Five-Year Average)	<p>Operating surplus (deficit), net of amortization expenses</p> <p>–</p> <p>Net capex (gross capex, minus capital revenue (senior government grants and developer contributions))</p> <p>÷</p> <p>Total revenue</p>

About DBRS Morningstar

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We rate more than 4,000 issuers and nearly 60,000 securities worldwide, providing independent credit ratings for financial institutions, corporate and sovereign entities, and structured finance products and instruments. Market innovators choose to work with us because of our agility, transparency, and tech-forward approach.

DBRS Morningstar is empowering investor success as the go-to source for independent credit ratings. And we are bringing transparency, responsiveness, and leading-edge technology to the industry.

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Capital Regional District 2023 Financial Performance Measures

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Introduction

The financial performance of the organization is illustrated in the financial indicators contained in this appendix. These indicators should be read in conjunction with the 2023 Audited Financial Statements and accompanying notes. These measures demonstrate a consistent, healthy financial position based on current operational needs, existing market conditions and debt servicing costs. The debt ratios using the Dominion Bond Rating Service (DBRS) rating methodology demonstrate the Capital Regional District (CRD) can meet its obligations and is unlikely to be adversely affected by future events.

The DBRS is Canada's largest and the world's fourth largest credit rating agency, respected for its independent, third-party evaluation of credit quality. They publish research whitepapers describing their methodology of rating Canadian municipal governments (Appendix D). Their methodology includes analyzing the economic environment within which the government operates. They also assess fiscal management by looking at revenue generation, program responsibilities and fiscal discipline, as well as coherence and appropriateness of strategies, policies and processes governing the planning and allocation of public funds. Other critical rating factors include financial management in terms of debt and liquidity, and relations with senior governments.

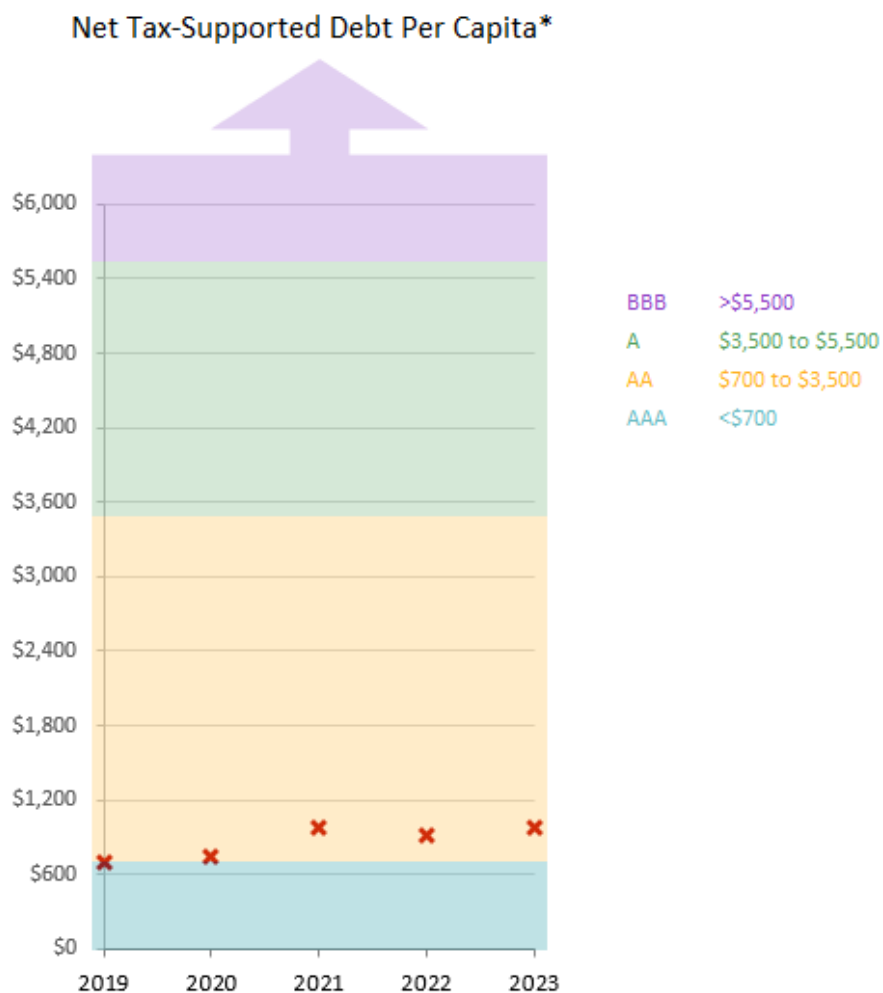
Although the final rating considers a blend of both operating risk and financial risk in their entirety, key ratios can provide a quick measure in assessing the government's financial strength—its ability to make timely payments on outstanding obligations (whether principal, interest or other expenditures) with respect to the terms of the obligation. The following pages outline CRD key ratios.

The four ratings, from exceptional to adequate credit quality, are:

1. 'AAA' – The capacity for the payment of financial obligations is exceptionally high and unlikely to be adversely affected by future events.
2. 'AA' – The capacity for the payment of financial obligations is considered high, differing from AAA only to a small degree. It is unlikely to be significantly vulnerable to future events.
3. 'A' – The capacity for the payment of financial obligations is substantial. May be vulnerable to future events but considered manageable.
4. 'BBB' – Adequate credit quality. The capacity for the payment of financial obligations is considered acceptable. May be vulnerable to future events.

1) Net Tax- Supported Debt Per Capita

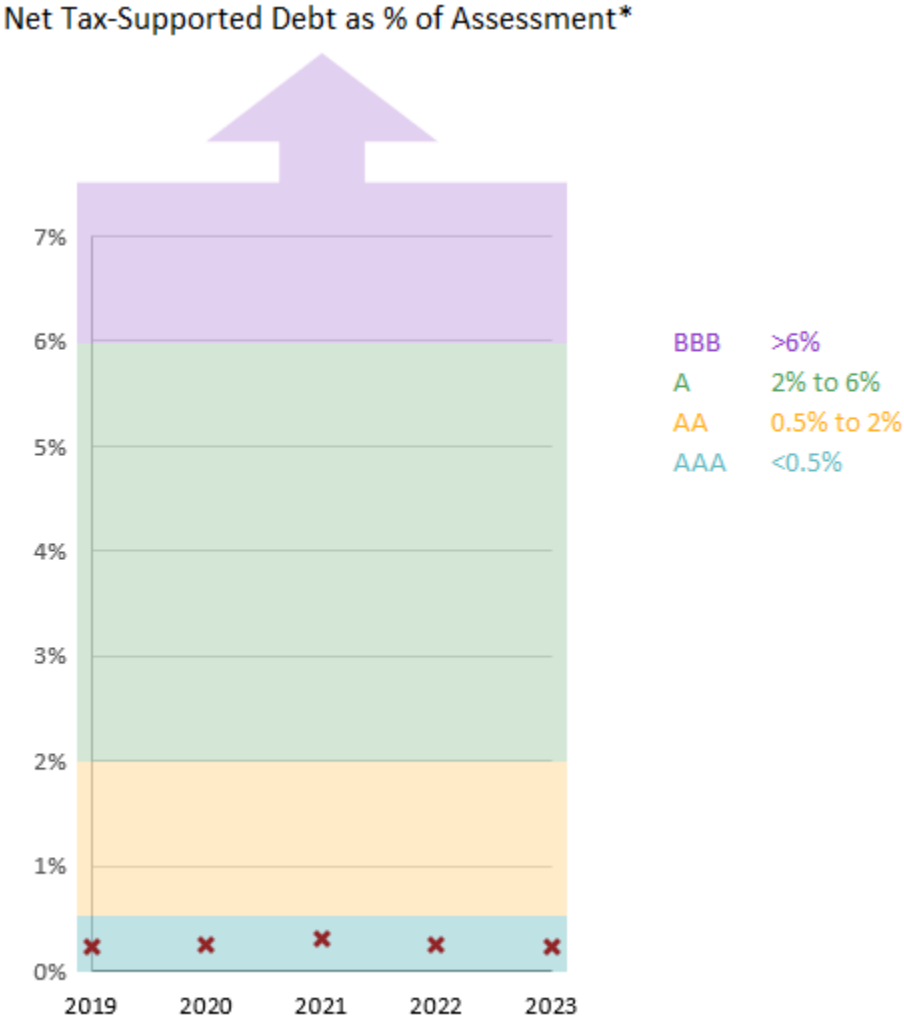
Tax-Supported Debt includes financial obligations for which taxpayers are directly accountable. Net Tax-Supported Debt per Capita is a measure of the CRD’s debt, excluding member municipality debt, expressed in terms of the amount attributable to each citizen under the CRD’s jurisdiction. This indicator is an important factor when analyzing the CRD’s ability to continue paying its debt service costs through current levels of tax revenue. In 2023, there was a \$39.6 million net increase in debt. The net tax-supported debt per capita is \$973 as at fiscal end 2023 (\$915 – 2022), within the AA rating threshold of \$700 to \$3,500. Decisions to fund investment through debt are managed through corporate guideline which considers ideal levels of reserve and debt based on asset life, aligning timing of cost recovery to timing of services benefit to community.



*NOTE: Does not include member municipality debt.
Ratings assessed using DBRS methodology issued in April 2023

2) Net Tax-Supported Debt as a Percentage of Assessment

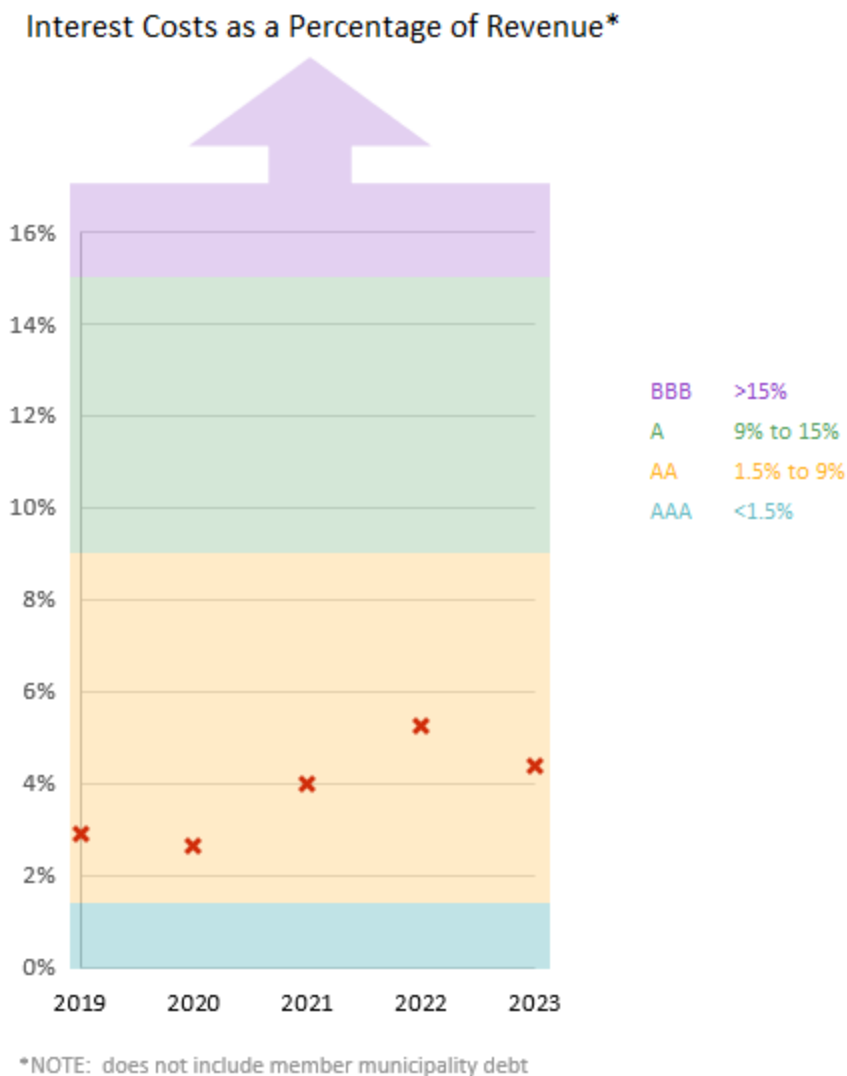
A second measure to assess debt affordability, this ratio takes the same net tax-supported debt as above and expresses it in terms of taxable assessment. This indicator is 0.24% in 2023 (0.25% - 2022), well below the AAA rating threshold of 0.5%.



*NOTE: Does not include member municipality debt.

3) Interest Costs / Total Revenue

This is the percentage of revenue committed to payment of interest on temporary and long-term debt (excluding municipal debt). A high percentage indicates greater use of revenues for servicing interest on outstanding debt, and less ability to adjust to unplanned events and changing circumstances. Interest as a percentage of total revenue was 4.37% in 2023 (5.23% - 2022), still within an AA rating. This decrease was driven by an increase in revenues from the prior year, including government transfers related to the Rapid Housing Initiative and improved investment returns, as well as a decrease in interest expense \$0.4 million. The percentage of revenue committed to debt repayment is monitored through corporate guideline by service, limiting commitments to within performance indicator benchmarks.



4) Net Post-Capex Surplus (deficit) as a Share of Total Revenues (5-year average)

The net post-capex surplus (deficit) is the operating balance minus net capital expenditures and reflects overall fiscal sustainability in each year. Net post-capex surplus as a share of total revenue, 5-year average, for 2019-2023 is 25.1%, resulting in an AAA rating. During 2023, net surplus post-capex lowered due to an increase in capital expenditures of \$47.1 million that was offset by the increase in capital revenues of \$7.6 million.

	2018-2022 Average		2019-2023 Average	
<u>Surplus post-capex</u>	<u>99,394,486</u>	27.4%	<u>95,249,885</u>	25.1%
Total Revenue	362,871,505		379,615,381	
		AAA		AAA

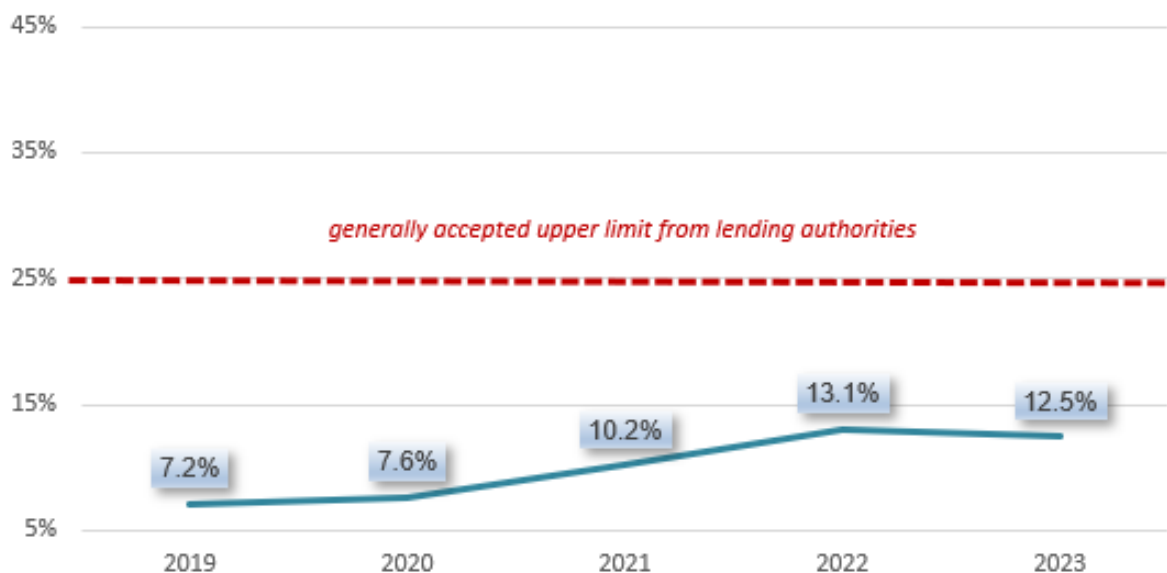
NOTE: does not include member municipality debt

BBB	> -5.0%
A	0.0% to -5.0%
AA	5.0% to 0.0%
AAA	>5.0%

5) Debt Service Costs / Total Revenue

Related to indicator 3, this is the percentage of revenue committed to the payment of interest and principal on temporary and long-term debt. A high percentage indicates greater use of revenue for the repayment of debt, and less ability to adjust to unplanned events and changing circumstances. The CRD's average debt service cost (excluding municipal debt and normalized for short-term borrowing that was converted to long-term) to revenue for the last four years averages 9.5%, while the 2023 result is down from the prior year to 12.5%. The debt service cost to total revenue was lower in 2019 to 2021 as significant grant revenues were recognized related to the Wastewater Treatment Plant (WTP) project. Debt service costs were higher in 2023 due to the early payment of \$4.3 million in long-term debt, however the indicator still improved due to the increase in total revenue over the prior.

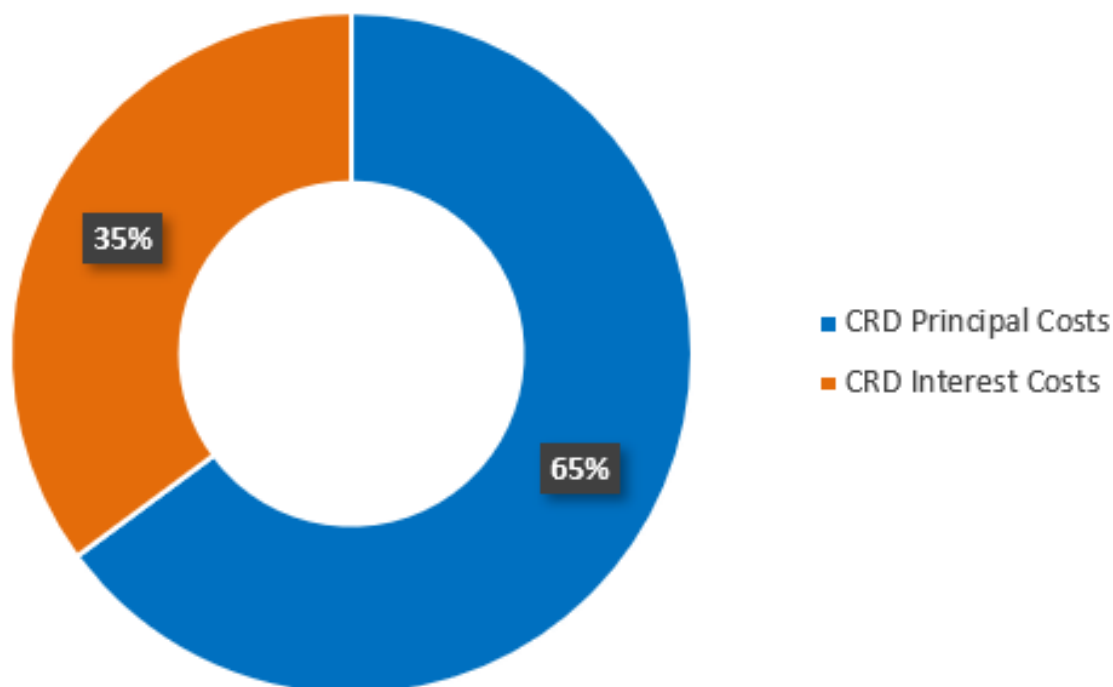
Debt Service Costs to Total Revenue



6) Principal and Interest as Proportion of Debt Service Costs

Debt servicing costs for debt incurred, through Municipal Finance Authority (MFA) or otherwise, will at first be primarily interest, with a small amount of principal included. As debt moves closer to maturity, the principal portion of the payment will increase, and the interest portion will decrease. This is due to the interest charge being calculated off the present outstanding balance of the debt, which decreases as more principal is repaid. The smaller the debt principal, the less interest is charged. In 2023, CRD's debt servicing costs (excluding municipal and WTP debt) show more principal repayment than interest. A higher percentage was allocated to principal when compared to 2022 (60% principal costs) due to the early payment of \$4.3 million in principal on long-term debt.

2023 Debt Servicing Costs



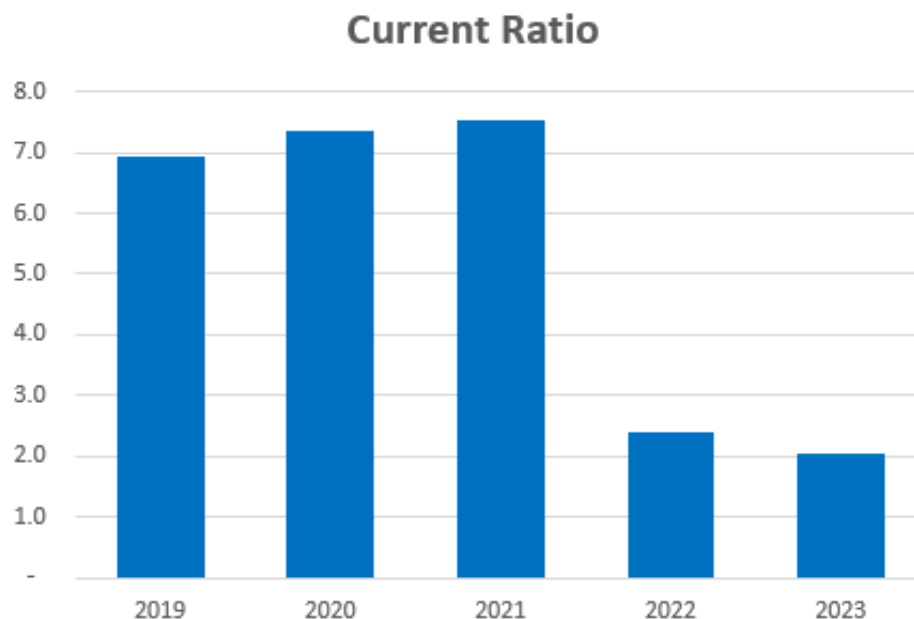
7) Current Ratio

The current ratio is a measure of the liquidity of an organization, meaning the CRD's ability to meet current obligations (accounts payable) through current assets (cash and accounts receivable) of the organization. A high ratio indicates a greater ability to meet budgeted and unexpected expenditures. The current ratio has decreased to 2.0 for 2023 (adjusted to exclude balances for WTP) which was primarily driven by the CRD's treasury management strategy of shifting working capital from cash accounts into investments to take advantage of favorable interest rates. Generally, a current ratio greater than one is considered healthy for a government entity.

(in 000s)

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
<u>Current Assets</u>	<u>201,762</u>	<u>194,953</u>	<u>163,459</u>	<u>81,316</u>	<u>79,925</u>
<u>Current Liabilities</u>	<u>29,150</u>	<u>26,614</u>	<u>21,788</u>	<u>34,022</u>	<u>39,860</u>
	6.9 : 1	7.3 : 1	7.5 : 1	2.4 : 1	2 : 1

NOTE: Actual excludes WTP



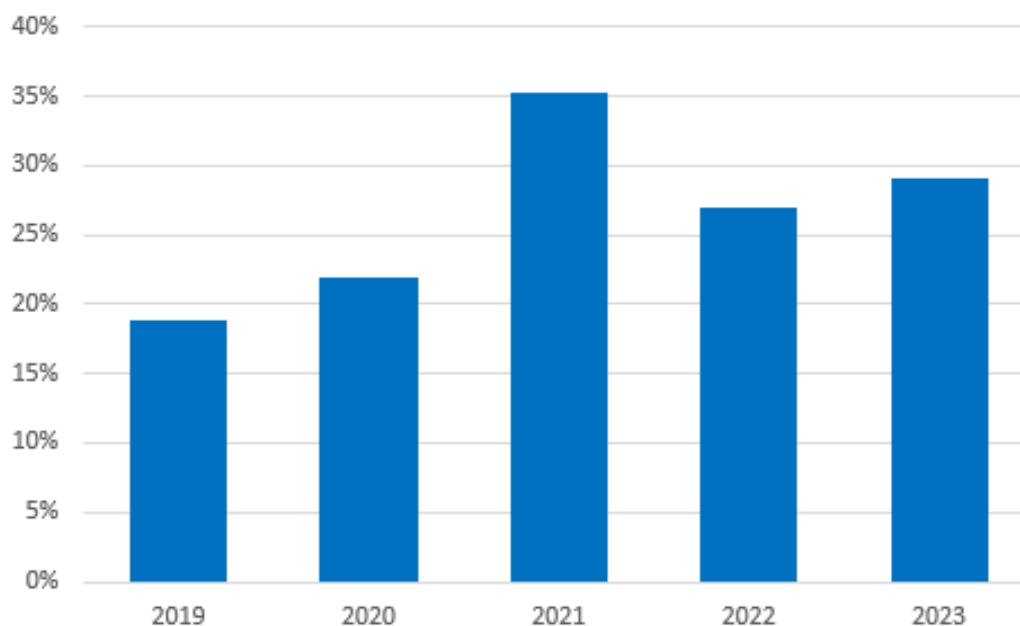
8) Contributions to Reserves / Total Reserves

The following graph shows the percentage of total reserve contributions to total reserve balances. For the previous four years, the CRD was contributing an average of 25.6% per year to reserves. The CRD continues to contribute to reserves to sustain the existing infrastructure, maintain consistent debt servicing levels, and leverage grant funding.

(in 000s)

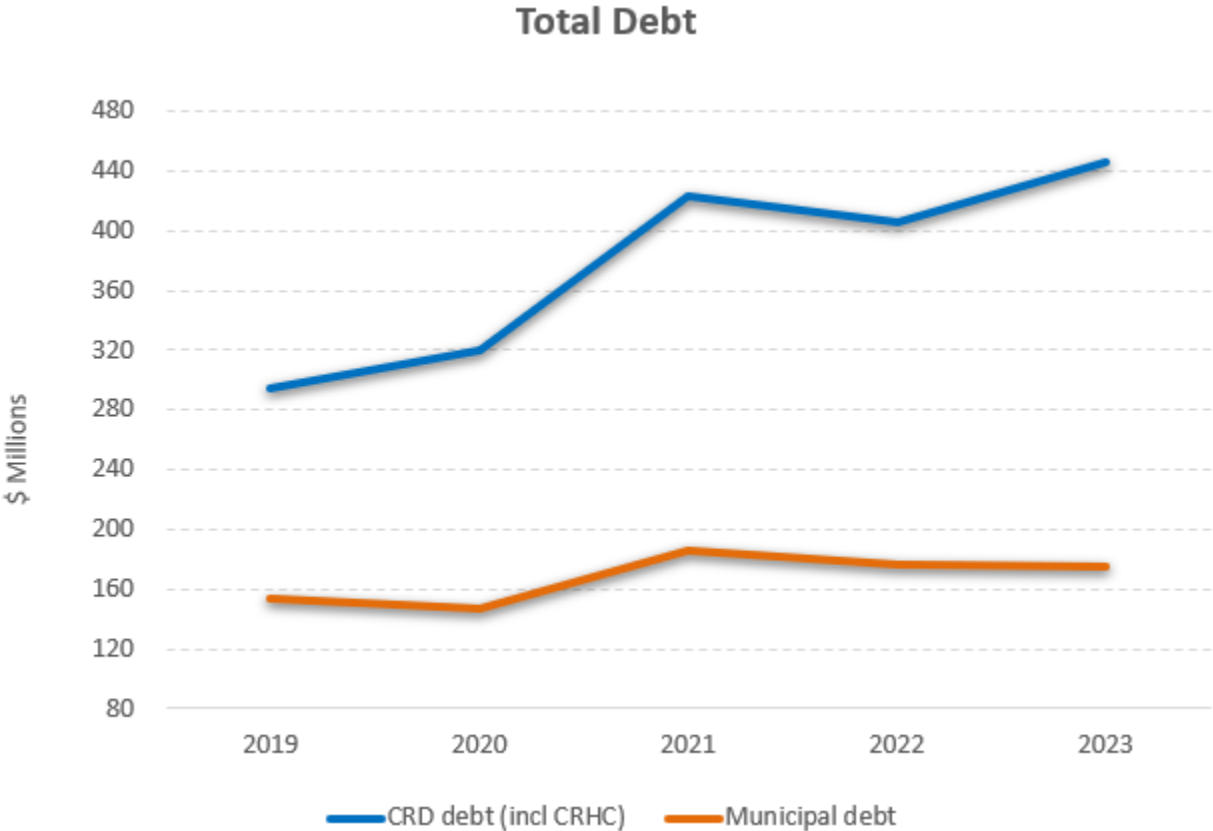
	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual
<u>Reserve Contributions</u>	<u>25,789</u> 18.7%	<u>30,785</u> 21.8%	<u>60,008</u> 35.2%	<u>46,825</u> 26.8%	<u>54,334</u> 29.1%
Total Reserves	137,814	141,413	170,334	174,511	186,910

Total Contributions / Total Reserves



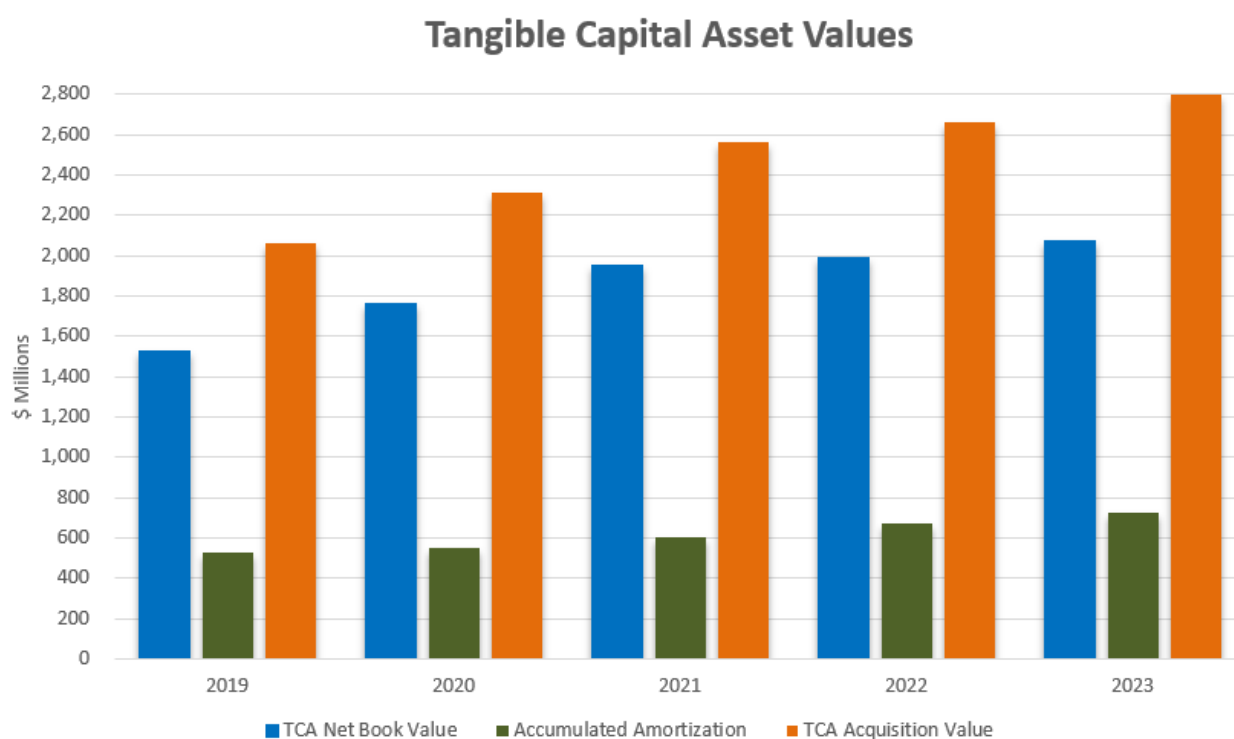
9) Total Debt

The CRD borrows long and short-term debt predominantly through the MFA that pools the borrowing and investment needs of communities to offer better rates through economies of scale. In addition to debt incurred directly, the CRD also incurs long-term debt on behalf of its member municipalities. The additional debt servicing costs are offset by corresponding receivables from municipalities. In 2023, there was a \$39.6 million net increase in debt.



10) Tangible Capital Assets

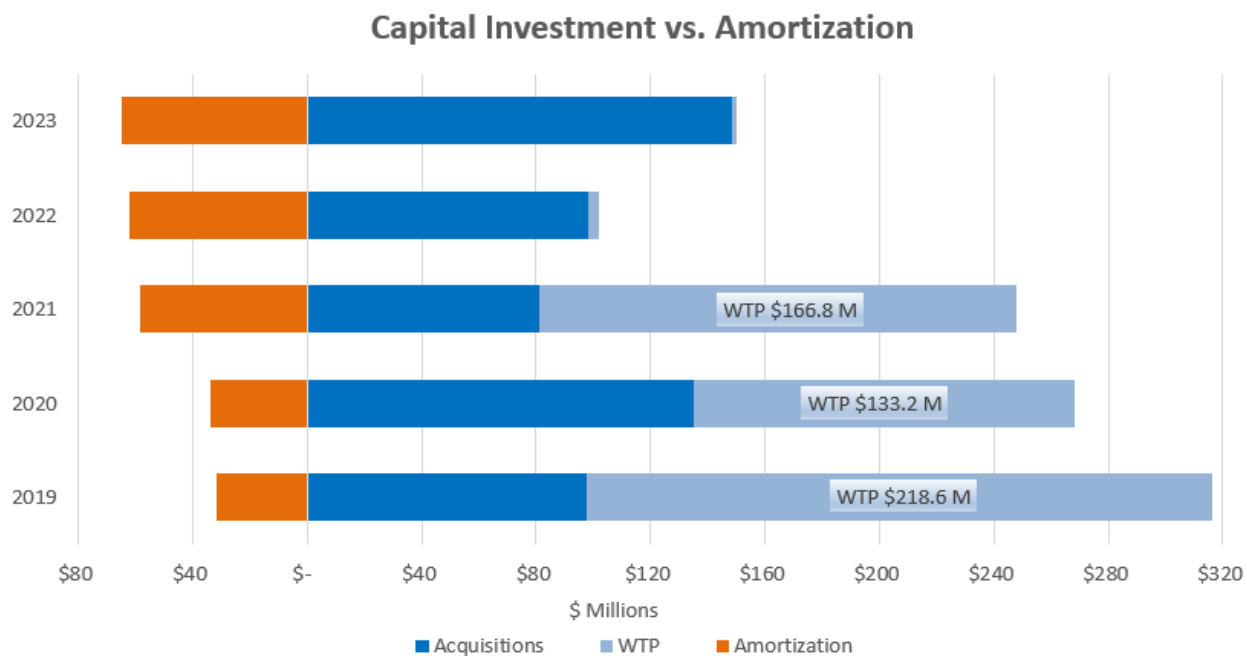
CRD's tangible capital assets include land, engineering structures, buildings, equipment and vehicles. Where assets have an anticipated useful life of more than one year, the practice is to amortize or allocate part of the asset's expense each year through its useful life, instead of expensing the entire cost in the year the asset was purchased. Net book value approximates the remaining value of the assets that CRD uses in the provision of services. At the end of 2023, CRD has acquired a total \$2.80 billion in assets. After accumulated amortization, CRD is left with assets totaling a net book value of \$2.08 billion.



NOTE: Asset values for fiscal years 2021 to 2023 have been restated for ARO adoption impacts

11) Capital Investment versus Amortization

The amount spent on tangible capital assets or capital investment less amortization is net investment. If capital investment is consistently higher than amortization, net investment will be positive, indicating that productive capacity is increasing. Conversely, if capital investment is consistently lower than amortization, net investment will be negative, indicating that productive capacity is decreasing. On an annual basis, the CRD is acquiring assets at a faster rate than assets are amortizing. In 2023, the CRD was acquiring assets 2.32 times faster than amortization (an increase from 1.64 times in 2022), indicating that productive capacity is increasing. The WTP project, which was a significant portion of the District’s total annual asset additions in 2019 to 2021, was substantially lower in 2022 and 2023 as the project was completed and the final costs were incurred.



Capital Regional District Audit Findings Report



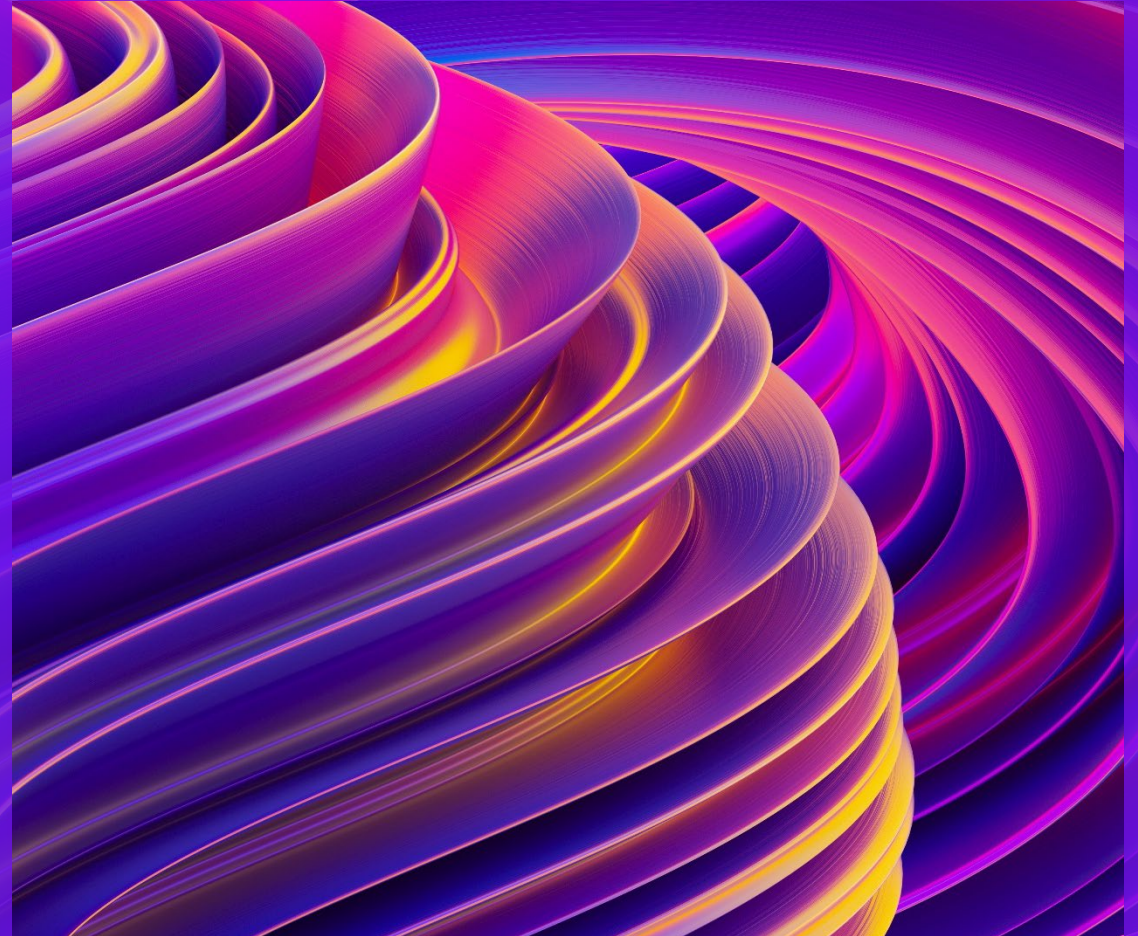
Capital Regional District

**Audit Findings Report
for the year ended
December 31, 2023**

KPMG LLP

Prepared for the Finance Committee meeting on May 1, 2024

kpmg.ca/audit



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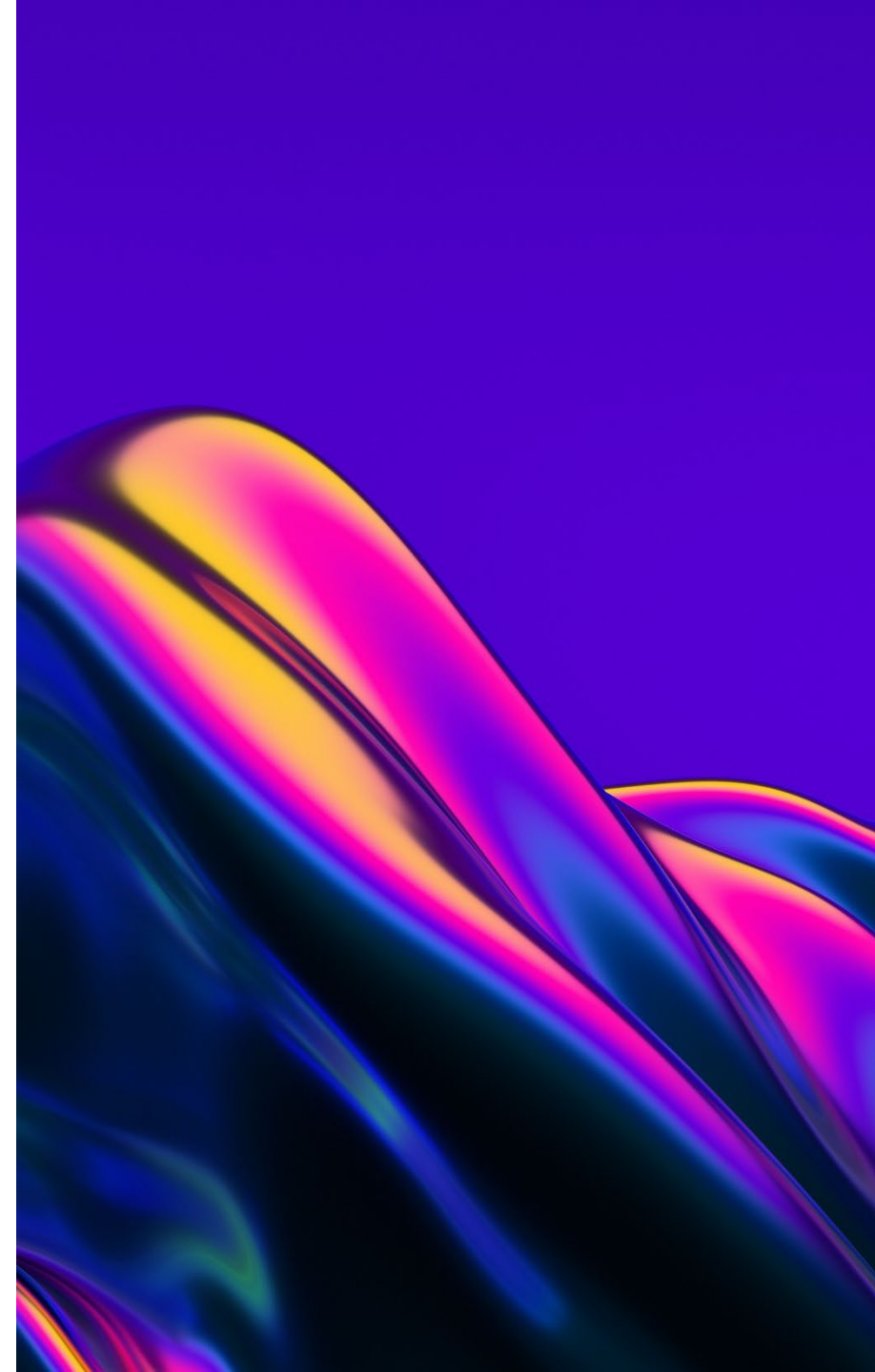


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Digital use information

This Audit Findings Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

4	Highlights	5	Status	6	Risks and results	14	Misstatements
15	Control deficiencies	16	Policies and practices	17	Appendices		

The purpose of this report is to assist you, as a member of the Finance Committee and Board of Directors, in your review of the results of our audit of the financial statements. This report is intended solely for the information and use of Management, the Finance Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.



Audit highlights



No matters to report



Matters to report – see link for details

Scope

Our audit of the consolidated financial statements (“financial statements”) of Capital Regional District (“the entity” or “CRD”) as of and for the year ended December 31, 2023, was performed in accordance with Canadian generally accepted auditing standards.

Status

We have completed the audit of the financial statements (“financial statements”), with the exception of certain remaining outstanding procedures, which are highlighted on the ‘Status’ slide of this report.



Risks assessment and results



Significant risks



No significant risks to report beyond those required by professional standards



Other risks of material misstatement



Other procedures



Going concern matters

Uncorrected misstatements



Uncorrected misstatements

We have no matters to report.

Corrected misstatements



Corrected misstatements

The management representation letter includes all misstatements identified as a result of the audit, communicated to management and subsequently corrected in the financial statements. There were 2 adjustments recorded.



Control observations



Control observations



We did not identify any control deficiencies that we determined to be significant deficiencies in internal control over financial reporting. We have provided an update on prior year control observations.

Policies and practices



Accounting policies and practices



Other financial reporting matters



Status

As of the date of this report, we have completed the audit of the consolidated financial statements, with the exception of certain remaining procedures, which include amongst others:

- Completing our discussions with the Finance Committee
- Obtaining evidence of the Board of Directors' acceptance of the consolidated financial statements
- Obtaining a signed management representation letter
- Completing subsequent event review procedures up to the date of the Board of Directors' acceptance of the financial statements.

We will update the Committee and Board of Directors, and not solely the Chair, on significant matters, if any, arising from the completion of the audit, including the completion of the above procedures.

A draft of our auditor's report is included in the draft financial statements.





Significant risks and results

We highlight our significant findings in respect of **significant risks** as identified in our discussion with you in the Audit Plan, as well as any additional significant risks identified.



Fraud risk from management override of controls

This is a presumed fraud risk. Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities. We have not identified any specific additional risks of management override relating to this audit.

Our response

Our procedures included:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates,
- evaluating the business rationale of significant unusual transactions.

Significant findings

- There were no issues noted in our testing.





Other risks of material misstatement and results



Asset Retirement Obligation

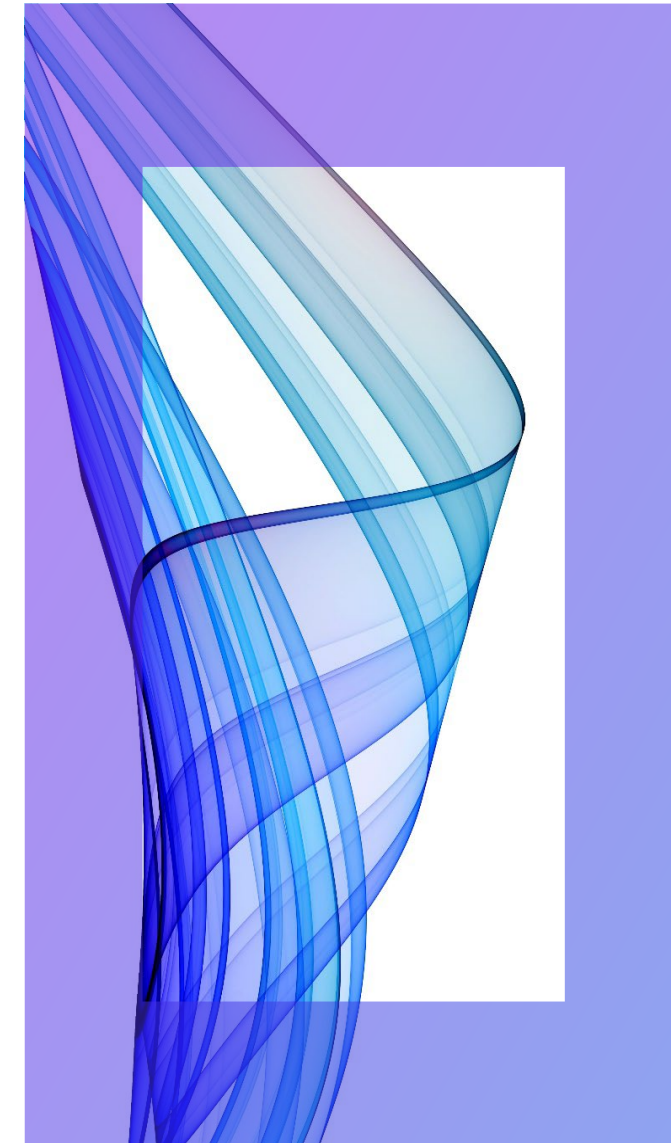
The Entity adopted PS 3280 *Asset Retirement Obligations* (“ARO”) for the fiscal year ended December 31, 2023. This accounting standard addresses the reporting of legal obligations associated with the retirement of certain tangible capital assets. Under the new standard, an entity is required to review its tangible capital assets and identify any legal obligations associated with the retirement of those tangible capital assets (ex: removal of asbestos), estimate the future remediation cost, and record that future obligation as a corresponding depreciable asset and liability in the statement of financial position today.

Management implemented the new standard on a modified retroactive basis which resulted in a liability of \$25,108,211 being recognized on adoption at January 1, 2023. The liability relates to asbestos containing materials in a number of buildings (\$10,568,135) as well as the landfill closure and post-closure liability (\$14,540,076). The majority of the liability related to buildings relates to CRHC. The liability related to the landfill increased from previous years due to the new standard requiring the full liability for all active cells be recognized rather than being based on capacity of the landfill consumed. The change in value between the adoption date and year end was \$2,243,372, with a liability of \$27,351,583 at December 31, 2023.

Our response

Hartland Landfill

- We obtained an updated understanding of management’s process for implementing PS 3280 as it relates to the Hartland Landfill.
- We verified the liability recognized includes an estimate of the total cost related to all active cells in use.
- We inspected the approval of the Solid waste Management Plan by the Province, extending the estimated closure date of the landfill from 2050 to 2075.
- We assessed the inputs used by management to determine the closure and post-closure liabilities and verified the accuracy of liabilities recognized.





Other risks of material misstatement and results



Asset Retirement Obligation (continued)

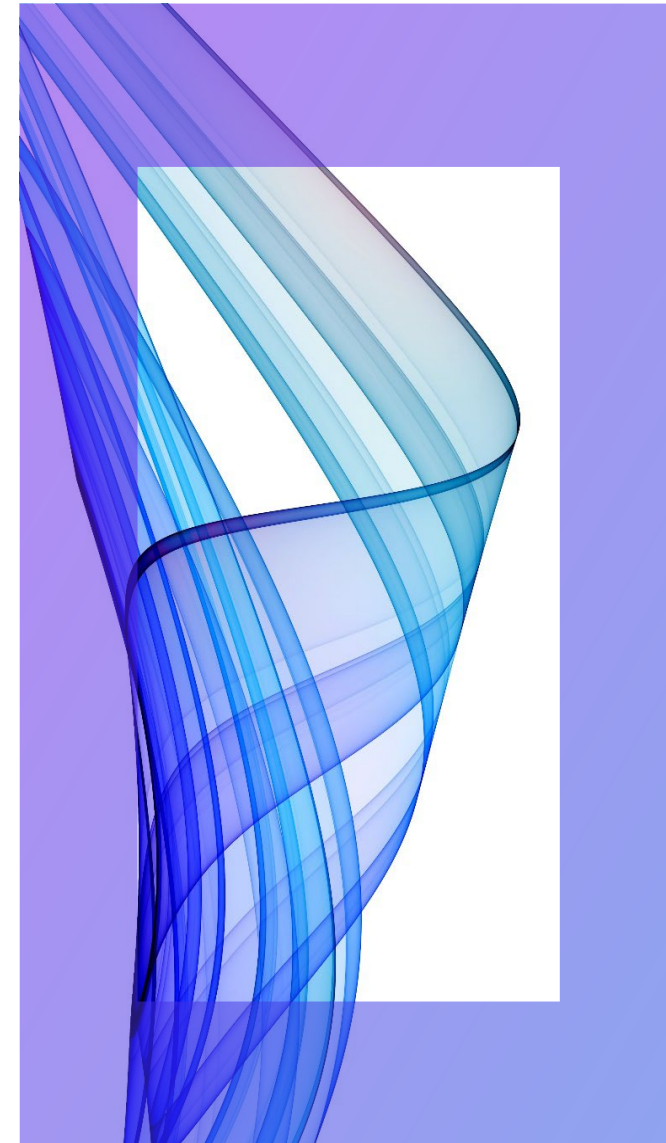
Our response

Other Hazardous Materials

- We obtained an understanding of management's process for adopting the standard through discussion with management and review of their scoping and measurement analysis.
- We tested completeness of in-scope identified assets, through discussions with internal experts, review of external hazardous materials reports (where applicable), and review of other external source documents to validate whether any AROs existed at the financial reporting date.
- We tested the accuracy of the calculations made by management to arrive at the estimated remediation cost, including sampling a number of buildings and validating the appropriateness of inputs and assumptions that feed into the calculations.
- We reviewed the related financial statement disclosures and accounting policies.

Findings

There were no issues noted in our testing. Because the prior year comparative balances were restated, our auditor's report includes emphasis of matter and other matter paragraphs noting the change in the comparative balances and our audit of the restatement.





Other risks of material misstatement and results



Tangible Capital Assets (non-recurring transactions)

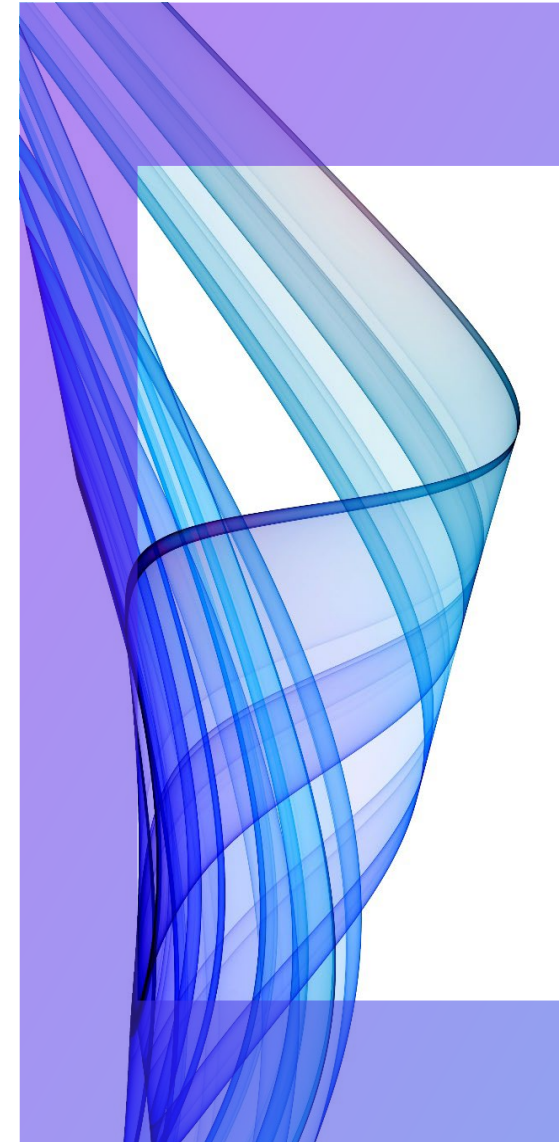
The District has several on-going capital projects, including but not limited to projects under the Regional Housing First Program and the Hartland biogas upgrading facility, among others. The District also adopted PS 3280, *Asset Retirement Obligations* in fiscal 2023 which resulted in an increase in tangible capital assets.

Our response

- We updated our understanding of the process activities and controls over non-routine capital asset transactions.
- We reviewed the Board meeting minutes and related committees for new capital projects, including but not limited to those associated with the Regional Housing First Program (RHFP) and Hartland Biogas Upgrading Facility.
- We obtained and reviewed the relevant contracts and agreements for any new or ongoing material capital projects.
- For material non-cash land transactions during the year, we obtained supporting documentation, including contracts and appraisal documents, to assess the accuracy of transaction values at the acquisition date.

Findings

There were no issues noted in our testing.





Other risks of material misstatement and results



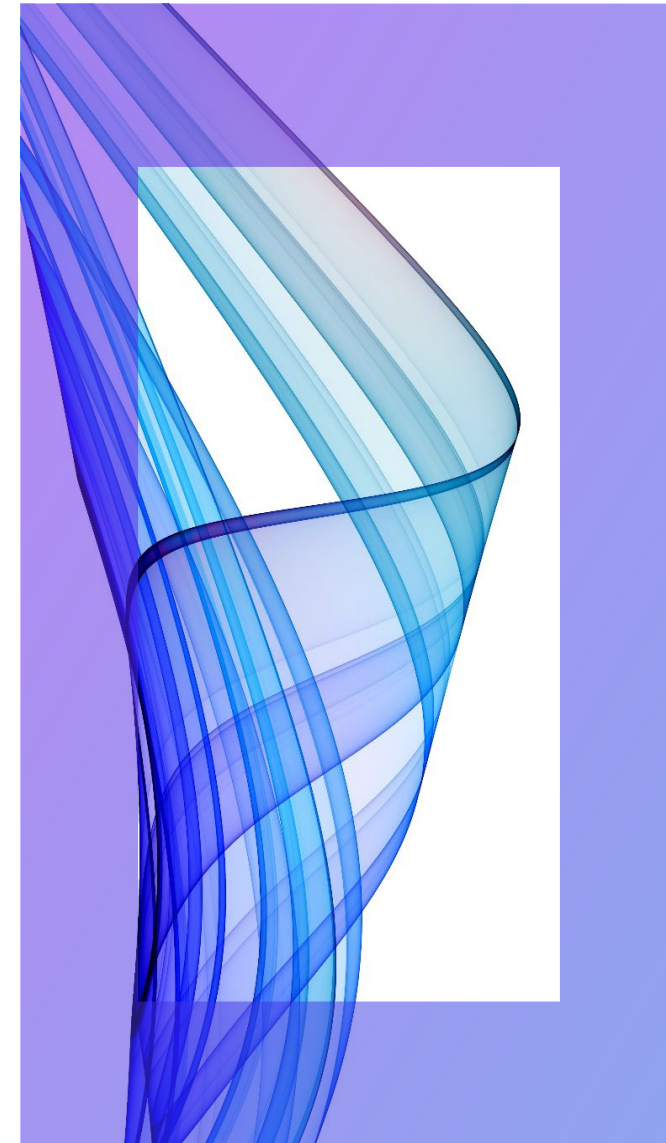
Government transfers and deferred revenue

Our response

- We updated our understanding of the process activities and controls over government transfers and deferred revenue.
- We selected a sample of government transfers received and government transfers recognized as revenue and obtained supporting documentation to validate the appropriateness of accounting treatment either as revenue or as deferred revenue.
- We assessed revenue recognition in accordance with the requirements of public sector accounting standards including government transfers.
- We tested the receipt of the Growing Communities Fund contribution as revenue and assessed the appropriateness of the accounting treatment in accordance with the public sector accounting standards, including government transfers.

Findings

There were no issues noted in our testing.





Other procedures performed

In addition to the areas of focus previously described, we highlight below examples of audit procedures we performed to obtain evidence over the existence, accuracy and completeness of the financial statements, including presentation and disclosure.



Cash, investments and debt

Response and findings

- We confirmed the balances with the respective financial institutions and MFA.
- We verified the expected interest income on investments based on the interest rate and maturity date of investments held during the year.
- We tested subsequent payments to determine if they were recorded in the correct accounting period.

We identified an overstatement of accrued interest and interest revenue of approximately \$370,500 due to methodology applied to calculate interest revenue. The difference represents a timing difference between fiscal years. Over the duration of the investment, the appropriate amount of interest income is recognized. This difference has been corrected in the financial statements.

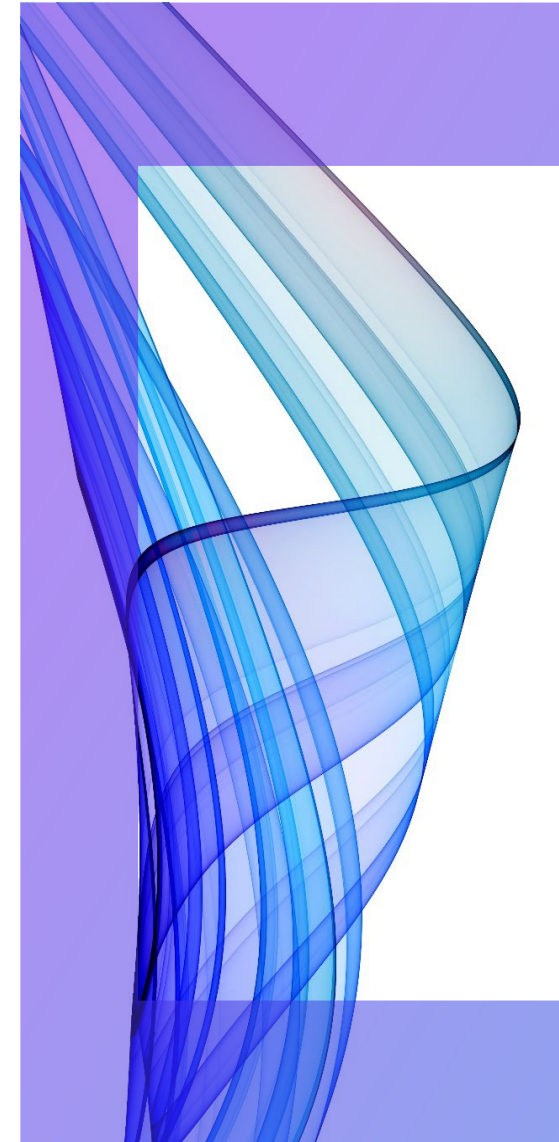


Tangible Capital Assets (routine transactions)

Response and findings

- A sample of capital asset additions, disposals, and WIP transfers were compared to underlying source documents. An estimate of amortization expense was compared to actual.

We identified \$406,000 of major spare parts included in machinery and equipment and work in progress, instead of in its own category as capital spares. This impacts financial statement disclosure only and has been corrected in note 10 of the financial statements.





Other procedures performed

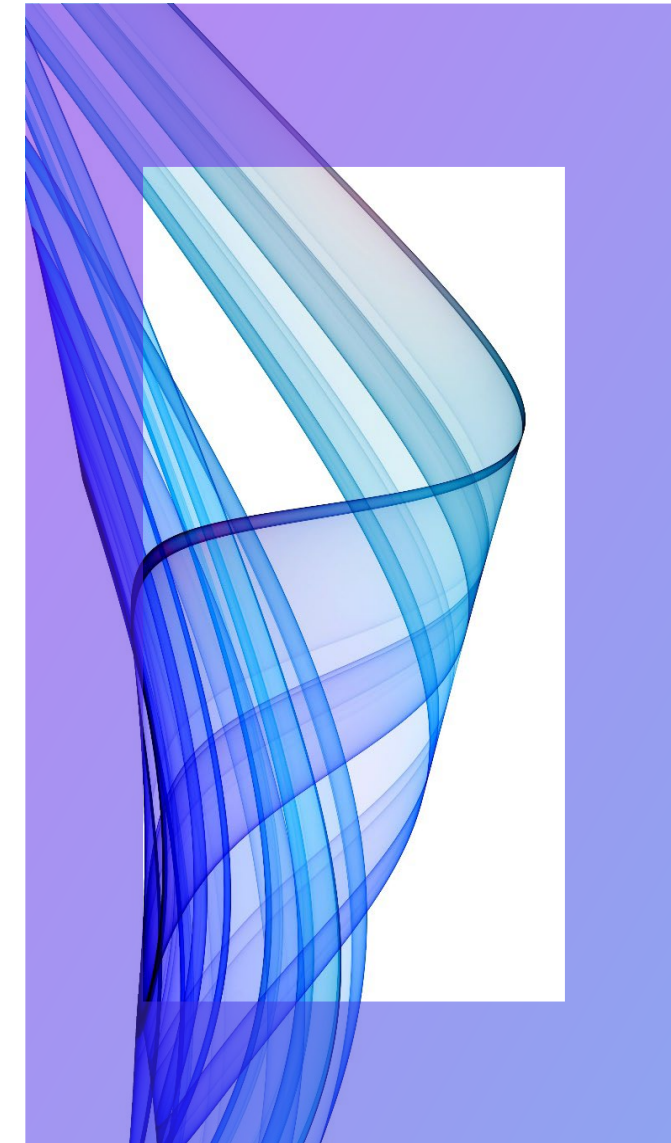
In addition to the areas of focus previously described, we highlight below examples of audit procedures we performed to obtain evidence over the existence, accuracy and completeness of the financial statements, including presentation and disclosure.



Revenue and expenses

Response and findings

- We completed a test of details over other revenue, comparing a sample of revenue recognized to cash receipt and supporting documentation. We performed cut-off testing over other revenue to determine if revenue was recognized in the appropriate period. We performed analytical procedures over sale of service revenue, comparing revenue recognized to prior year.
- We completed a test of details over contract for services and other expenses, comparing a sample of expenses recognized to invoice support. We completed analytical procedures over expenses as a whole by developing an expectation based on prior year and budget and comparing to our expectation to actual.
- Salaries and wage expense included testing internal controls over management review of payroll expense as well as comparing actual to prior year, incorporating changes in expected pay rates based on collective agreements and changes in headcount.
- No issues were noted in our testing.





Other procedures performed

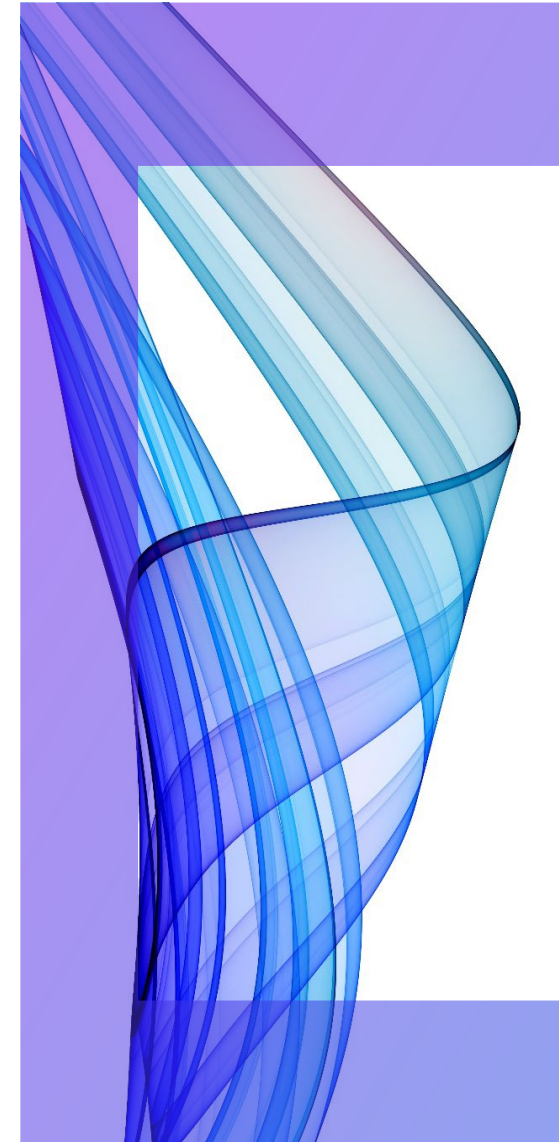


Concluding and reporting

Response and findings

We performed the following procedures as part of the overall conclusion and reporting phases of the audit:

- Evaluated management bias in the preparation of financial statements, based on patterns in the selection and application of accounting policies and principles.
- Financial statement presentation and disclosure was evaluated for compliance with accounting standards and comparability to industry leading practice, for example financial reporting award requirements of Government Finance Officers Association International.
- Legal exposure and estimates of contingency provisions were evaluated against supporting documentation including direct confirmation with external legal counsel.
- Disclosures in the financial statement notes were evaluated for completeness based on our knowledge of the Entity's ability to continue as a going concern, related party transactions, future contractual commitments and events occurring after year end.
- Deficiencies in internal control and other control observations were discussed with management, and if significant, communicated to the Board through a separate communication entitled Management Letter.





Corrected misstatements

Corrected misstatements include financial presentation and disclosure misstatements.



Impact of corrected misstatements

1. We identified a difference in accrued interest and interest income based on the methodology used to calculate interest income. The District uses a straight-line formula to calculate interest over the term of the investment, which results in revenues being recorded evenly across the investment term. The appropriate amount of interest is recognized over the duration of the investment, but timing differences exist at each fiscal year end. The impact of this difference has historically been less than the audit misstatement posting threshold; however due to higher interest rates and longer terms of GICs, we identified an estimated difference of \$370,500. The result is an overstatement of both accrued interest and investment income of approximately \$370,500.
2. We identified \$406,000 of major spare parts included in machinery and equipment and work-in-progress asset categories, instead of in its own category as capital spares. This impacts financial statement disclosure only and has been corrected in 10 note of the financial statements.

Below is a summary of the impact of the corrected misstatements:

Description	Statement of operations	Financial position		
	Annual Surplus (Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Opening accumulated surplus (Decrease) Increase
Overstatement of accrued interest and investment income	(370,500)	(370,500)	-	-
Total misstatements	(370,500)	(370,500)	-	-



Control deficiencies

Consideration of internal control over financial reporting (ICFR)

In planning and performing our audit, we considered ICFR relevant to the Entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR.

Our understanding of internal control over financial reporting was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies. The matters being reported are limited to those deficiencies that we have identified during the audit that we have concluded are of sufficient importance to merit being reported to those charged with governance.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors. Had we performed more extensive procedures on internal control over financial reporting, we might have identified more significant deficiencies to be reported or concluded that some of the reported significant deficiencies need not, in fact, have been reported.

A deficiency in internal control over financial reporting

A deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed, or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

Significant deficiencies in internal control over financial reporting

A deficiency, or a combination of deficiencies, in internal control over financial reporting that, in our judgment, is important enough to merit the attention of those charged with governance.

We did not identify any significant deficiencies in internal control over financial reporting.



Accounting policies and practices

We also highlight the following:



Significant accounting policies



- Management adopted PS 3280 Asset Retirement Obligations during the year using the modified retroactive method. There were no issues noted as a result of adoption.
- There were no significant accounting policies in controversial or emerging areas.
- There were no issues noted with the timing of CRD's transactions in relation to the period in which they were recorded.
- There were no issues noted with the extent to which the financial statements are affected by a significant unusual transactions and extent of disclosure of such transactions.
- There were no issues noted with the extent to which the financial statements are affected by non-recurring amounts recognized during the period and extent of disclosure of such transactions.



Significant accounting estimates



- There were no issues noted with management's identification of accounting estimates.
- There were no issues noted with management's process for making accounting estimates.
- There were no indicators of possible management bias.



Significant qualitative aspects of financial statement presentation and disclosure



- There were no issues noted with the judgments made, in formulating particularly sensitive financial statement disclosures.
- There were no issues noted with the overall neutrality, consistency, and clarity of the disclosures in the financial statements.
- There were no significant potential effects on the financial statements of significant risks, exposures and uncertainties.

Appendices

1

Required
communicated

2

Management
representation letter

3

Audit quality

4

Changes in
accounting standards

5

Insights

6

Environmental, social
and governance (ESG)





Appendix 1: Required communications



Auditor's report

Refer to the draft report attached to the financial statements

Engagement letter

The objectives of the audit, our responsibilities in carrying out our audit, as well as management's responsibilities, are set out in the engagement letter.



Independence

As required by professional standards, we have considered all relationships between KPMG and the Entity that may have a bearing on independence. We confirm that we are independent with respect to the Entity within the meaning of the relevant rules and related interpretations prescribed by the relevant professional bodies in Canada and any other standards or applicable legislation or regulation from January 1, 2023 up until the date of this report.

Management representation letter

We will obtain from management certain representations at the completion of the audit. In accordance with professional standards, a copy of the representation letter is attached.



Appendix 2: Management representation letter

(Letterhead of Client)

KPMG LLP
Chartered Professional Accountants
St. Andrew's Square II
800-730 View Street
Victoria, BC V8W 3Y7

May X, 2024

We are writing at your request to confirm our understanding that your audit was for the purpose of expressing an opinion on the consolidated financial statements (hereinafter referred to as "financial statements") of Capital Regional District ("the Entity") as at and for the period ended December 31, 2023.

General:

We confirm that the representations we make in this letter are in accordance with the definitions as set out in [Attachment I](#) to this letter.

We also confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Responsibilities:

- 1) We have fulfilled our responsibilities, as set out in the terms of the engagement letter dated September 9, 2022, including for:
 - a) the preparation and fair presentation of the financial statements and believe that these financial statements have been prepared and present fairly in accordance with the relevant financial reporting framework.
 - b) providing you with all information of which we are aware that is relevant to the preparation of the financial statements ("relevant information"), such as financial records, documentation and other matters, including:
 - the names of all related parties and information regarding all relationships and transactions with related parties;
 - the complete minutes of meetings, or summaries of actions of recent meetings for which minutes have not yet been prepared, board of directors and committees of the board of directors that may affect the financial statements. All significant actions are included in such summaries.

- c) providing you with unrestricted access to such relevant information.
- d) providing you with complete responses to all enquiries made by you during the engagement.
- e) providing you with additional information that you may request from us for the purpose of the engagement.
- f) providing you with unrestricted access to persons within the Entity from whom you determined it necessary to obtain audit evidence.
- g) such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We also acknowledge and understand that we are responsible for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- h) ensuring that all transactions have been recorded in the accounting records and are reflected in the financial statements.

Internal control over financial reporting:

- 2) We have communicated to you all deficiencies in the design and implementation or maintenance of internal control over financial reporting of which we are aware.

Fraud & non-compliance with laws and regulations:

- 3) We have disclosed to you:
 - a) the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
 - b) all information in relation to fraud or suspected fraud that we are aware of that involves:
 - management;
 - employees who have significant roles in internal control over financial reporting; or
 - otherswhere such fraud or suspected fraud could have a material effect on the financial statements.
 - c) all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements, communicated by employees, former employees, analysts, regulators, or others.
 - d) all known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements or illegal acts, whose effects should be considered when preparing financial statements.

- e) all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Subsequent events:

- 4) All events subsequent to the date of the financial statements and for which the relevant financial reporting framework requires adjustment or disclosure in the financial statements have been adjusted or disclosed.

Related parties:

- 5) We have disclosed to you the identity of the Entity's related parties.
- 6) We have disclosed to you all the related party relationships and transactions/balances of which we are aware.
- 7) All related party relationships and transactions/balances have been appropriately accounted for and disclosed in accordance with the relevant financial reporting framework.

Estimates:

- 8) The methods, the data and the significant assumptions used in making accounting estimates, and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of the applicable financial reporting framework.

Going concern:

- 9) We have provided you with all information relevant to the use of the going concern assumption in the financial statements.
- 10) We confirm that we are not aware of material uncertainties related to events or conditions that may cast significant doubt upon the Entity's ability to continue as a going concern.

Misstatements:

- 11) We approve the corrected misstatements identified by you during the audit described in [Attachment II](#).

Non-SEC registrants or non-reporting issuers:

- 12) We confirm that the Entity is not a Canadian reporting issuer (as defined under any applicable Canadian securities act) and is not a United States Securities and Exchange Commission ("SEC") Issuer (as defined by the Sarbanes-Oxley Act of 2002).
- 13) We also confirm that the financial statements of the Entity will not be included in the group financial statements of a Canadian reporting issuer audited by KPMG or an SEC Issuer audited by any member of the KPMG organization.

Yours very truly,

Ted Robbins, Chief Administrative Officer

Nelson Chan, Chief Financial Officer

Attachment I – Definitions

Materiality

Certain representations in this letter are described as being limited to matters that are material.

Information is material if omitting, misstating or obscuring it could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Judgments about materiality are made in light of surrounding circumstances, and are affected by perception of the needs of, or the characteristics of, the users of the financial statements and, the size or nature of a misstatement, or a combination of both while also considering the entity's own circumstances.

Information is obscured if it is communicated in a way that would have a similar effect for users of financial statements to omitting or misstating that information. The following are examples of circumstances that may result in material information being obscured:

- a) information regarding a material item, transaction or other event is disclosed in the financial statements but the language used is vague or unclear;
- b) information regarding a material item, transaction or other event is scattered throughout the financial statements;
- c) dissimilar items, transactions or other events are inappropriately aggregated;
- d) similar items, transactions or other events are inappropriately disaggregated; and
- e) the understandability of the financial statements is reduced as a result of material information being hidden by immaterial information to the extent that a primary user is unable to determine what information is material.

Fraud & error

Fraudulent financial reporting involves intentional misstatements including omissions of amounts or disclosures in financial statements to deceive financial statement users.

Misappropriation of assets involves the theft of an entity's assets. It is often accompanied by false or misleading records or documents in order to conceal the fact that the assets are missing or have

Attachment II – Summary of Audit Misstatements Schedule

Corrected Misstatements

Presented in dollars	Statement of operations effect	Statement of financial position effect		
Description of individually significant misstatements	(Decrease) Increase	Assets (Decrease) Increase	Liabilities (Decrease) Increase	Accumulated surplus (Decrease) Increase
Overstatement of accrued interest and investment income	(370,500)	(370,500)	-	-
Total misstatements	(370,500)	(370,500)	-	-

Disclosure misstatements

- We identified \$406,000 of major spare parts included in machinery and equipment and work-in-progress asset categories, instead of in its own category as capital spares. This impacts financial statement disclosure only and has been corrected in 10 note of the financial statements.



Appendix 3: Audit quality - How do we deliver audit quality?

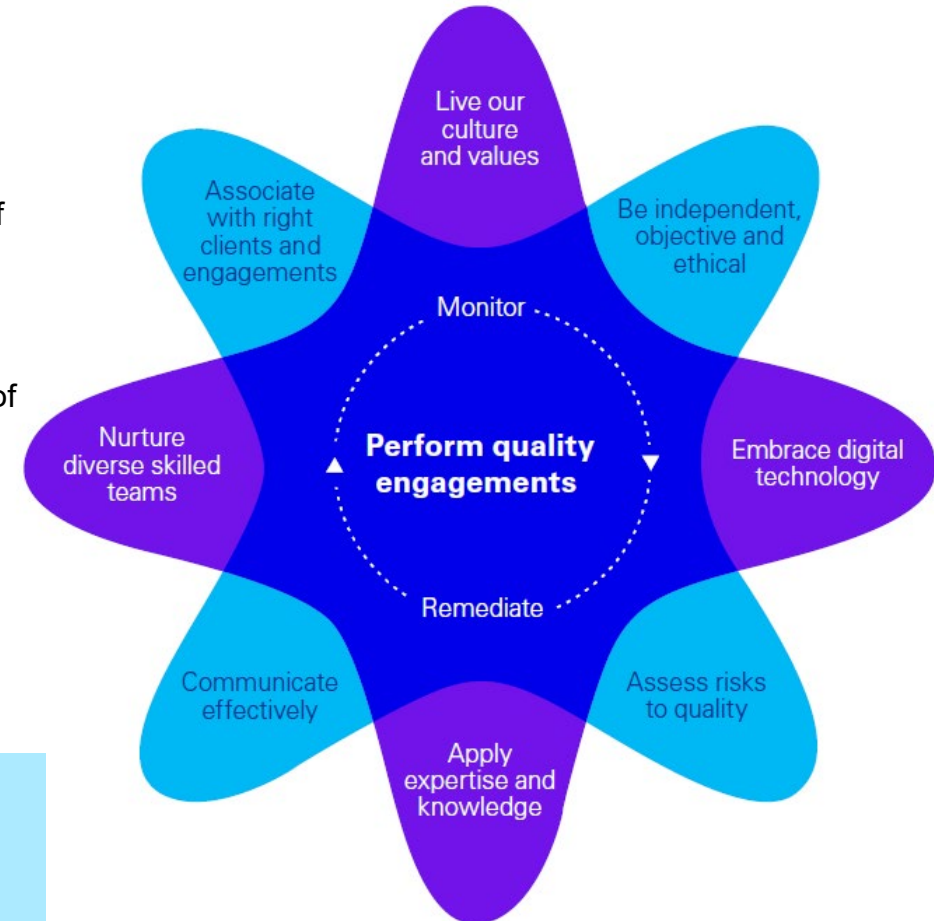
Quality essentially means doing the right thing and remains our highest priority. Our Global Quality Framework outlines how we deliver quality and how every partner and staff member contributes to its delivery.

The drivers outlined in the framework are the ten components of the KPMG System of Quality Management (SoQM). Aligned with ISQM 1/CSQM 1, our SoQM components also meet the requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA) and the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting in Canada, which apply to professional services firms that perform audits of financial statements. Our Transparency Report includes our firm's Statement on the Effectiveness of our SoQM.

 [KPMG 2023 Audit Quality and Transparency Report](#)

We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.



Doing the right thing. Always.



Appendix 4: Changes in accounting standards

Standard	Summary and implications
Revenue <div data-bbox="206 486 443 544" style="border: 1px solid blue; border-radius: 15px; padding: 2px 10px; display: inline-block;">Effective FY2024</div>	<ul style="list-style-type: none"> • The new standard PS 3400 <i>Revenue</i> is effective for fiscal years beginning on or after April 1, 2023. • The new standard establishes a single framework to categorize revenue to enhance the consistency of revenue recognition and its measurement. • The standard notes that in the case of revenue arising from an exchange transaction, a public sector entity must ensure the recognition of revenue aligns with the satisfaction of related performance obligations. • The standard notes that unilateral revenue arises when no performance obligations are present, and recognition occurs when there is authority to record the revenue and an event has happened that gives the public sector entity the right to the revenue.
Purchased Intangibles <div data-bbox="206 736 443 793" style="border: 1px solid blue; border-radius: 15px; padding: 2px 10px; display: inline-block;">Effective FY2024</div>	<ul style="list-style-type: none"> • The new Public Sector Guideline 8 <i>Purchased intangibles</i> is effective for fiscal years beginning on or after April 1, 2023 with earlier adoption permitted. • The guideline allows public sector entities to recognize intangibles purchased through an exchange transaction. The definition of an asset, the general recognition criteria and GAAP hierarchy are used to account for purchased intangibles. • Narrow scope amendments were made to PS 1000 <i>Financial statement concepts</i> to remove the prohibition to recognize purchased intangibles and to PS 1201 <i>Financial statement presentation</i> to remove the requirement to disclose purchased intangibles not recognized. • The guideline can be applied retroactively or prospectively.



Appendix 4: Changes in accounting standards (continued)

Standard	Summary and implications
Employee benefits	<ul style="list-style-type: none"> • The Public Sector Accounting Board has initiated a review of sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. • The intention is to use principles from International Public Sector Accounting Standard 39 <i>Employee benefits</i> as a starting point to develop the Canadian standard. • Given the complexity of issues involved and potential implications of any changes that may arise from the review of the existing guidance, the new standards will be implemented in a multi-release strategy. The first standard will provide foundational guidance. Subsequent standards will provide additional guidance on current and emerging issues. • The proposed section PS 3251 <i>Employee benefits</i> will replace the current sections PS 3250 <i>Retirement benefits</i> and PS 3255 <i>Post-employment benefits, compensated absences and termination benefits</i>. It will apply to fiscal years beginning on or after April 1, 2026. Early adoption will be permitted and guidance applied retroactively. • This proposed section would result in public sector entities recognizing the impact of revaluations of the net defined benefit liability (asset) immediately on the statement of financial position. Organizations would also assess the funding status of their post-employment benefit plans to determine the appropriate rate for discounting post-employment benefit obligations. • The Public Sector Accounting Board is in the process of evaluating comments received from stakeholders on the exposure draft.



Appendix 4: Changes in accounting standards (continued)

Standard	Summary and implications
Concepts Underlying Financial Performance	<ul style="list-style-type: none"> The revised conceptual framework is effective for fiscal years beginning on or after April 1, 2026 with earlier adoption permitted. The framework provides the core concepts and objectives underlying Canadian public sector accounting standards. The ten chapter conceptual framework defines and elaborates on the characteristics of public sector entities and their financial reporting objectives. Additional information is provided about financial statement objectives, qualitative characteristics and elements. General recognition and measurement criteria, and presentation concepts are introduced.
Financial Statement Presentation	<ul style="list-style-type: none"> The proposed section PS 1202 <i>Financial statement presentation</i> will replace the current section PS 1201 <i>Financial statement presentation</i>. PS 1202 <i>Financial statement presentation</i> will apply to fiscal years beginning on or after April 1, 2026 to coincide with the adoption of the revised conceptual framework. Early adoption will be permitted. The proposed section includes the following: <ul style="list-style-type: none"> Relocation of the net debt indicator to its own statement called the statement of net financial assets/liabilities, with the calculation of net debt refined to ensure its original meaning is retained. Separating liabilities into financial liabilities and non-financial liabilities. Restructuring the statement of financial position to present total assets followed by total liabilities. Changes to common terminology used in the financial statements, including re-naming accumulated surplus (deficit) to net assets (liabilities). Removal of the statement of remeasurement gains (losses) with the information instead included on a new statement called the statement of changes in net assets (liabilities). This new statement would present the changes in each component of net assets (liabilities), including a new component called “accumulated other”. A new provision whereby an entity can use an amended budget in certain circumstances. Inclusion of disclosures related to risks and uncertainties that could affect the entity’s financial position. The Public Sector Accounting Board is currently deliberating on feedback received on exposure drafts related to the reporting model.



Appendix 5: Audit and assurance insights

Our latest thinking on the issues that matter most to the Finance and Audit Committee, board of directors and management.

[KPMG Audit & Assurance Insights](#)

Curated research and insights for audit committees and boards.

[Board Leadership Centre](#)

Leading insights to help board members maximize boardroom opportunities

[Current Developments](#)

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

[Audit Committee Guide – Canadian Edition](#)

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

[Accelerate 2023](#)

The key issues driving the audit committee agenda in 2023.

[Momentum](#)

A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

[KPMG Climate Change Financial Reporting Resource Centre](#)

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

[IFRS Breaking News](#)

A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.



Appendix 6: How we can help along your ESG reporting journey

Preparing for ESG reporting in accordance with regulatory standards will take substantial time and resources – it is a journey. The end goal is implementing and sustaining ESG external reporting in compliance with the applicable reporting frameworks in such a way that the ESG information and metrics reported can be verified and assured.

As your financial statement auditor, we are able to support you across a number of activities throughout your ESG reporting journey, prior to undertaking assurance readiness or formal assurance on your reported ESG information and metrics.



Establish

- Findings and observations with respect to **materiality assessment**, governance structure, reporting strategy
- **Gap assessment** to global reporting standards (e.g., IFRS S1 and S2)
- **Peer benchmarking and insights** on industry best practices



Implement / Report

- ESG reporting **training** to Board and Management



Assess

- Feedback on **current state operating model**, including processes, people, technology, service delivery model and data
- Review existing **data and estimation methodologies**



Design

- Provide management with feedback on the **reporting roadmap**
- Findings and observations on draft **external disclosures** based on leading practice





Appendix 6: Why your auditors should be engaged in the reporting journey

We are one-team at KPMG.

With KPMG's one-team approach, you will benefit from the efficiencies gained by having members of your financial statement audit team engaged in your ESG reporting journey along with our ESG subject matter experts.



We know you

It is important to have a general understanding of the entity and its control environment (e.g., IT systems and underlying processes) to best support you in your ESG reporting journey



Coordinated approach

Management meetings are carried out once and leveraged across your financial statement and ESG journey process, wherever possible



Synergies gained

Key messages and reports to management and the audit committee will be consistent and include both financial and ESG information



Connected to financial statements

Increased demand for consistency between ESG reporting and financial reporting puts us in the best position to support you



Single point of contact

Having KPMG as your ESG service provider – your key audit points of contacts will enable you to get clear perspectives on all your reporting needs when you need them



Future efficiencies

Engaging us in the reporting process today will be an investment that will lead to efficiencies when undergoing limited assurance in the future



Appendix 6: IFRS Sustainability disclosure standards

Environmental, social and governance (“ESG”)

First IFRS Sustainability Disclosure Standards

The arrival of the first two IFRS Sustainability Disclosure Standards marks a key milestone in sustainability reporting and is a significant step towards creation of a global baseline for stakeholder-focused sustainability reporting that local jurisdictions can build on. **Although the standards are not required to be adopted by CRD, the new IFRS sustainability standards provide key insights into what the future of sustainability reporting may look like for CRD. The Canadian Sustainability Standards Board released the first proposed Canadian standards for public comments due by June 10, 2024.**

Summary of the recently released standards

The standards build on the four-pillar structure of the **Task Force on Climate-related Financial Disclosures**.

The **general requirements standard (IFRS S1)** defines the scope and objectives of reporting and provides core content, presentation and practical requirements.

It requires disclosure of material information on all sustainability-related risks and opportunities – not just on climate.

The **climate standard (IFRS S2)** replicates the core content requirements and supplements them with climate-specific reporting requirements.



Visit KPMG’s Sustainability Reporting website for more information, including a comprehensive summary of the new requirements and KPMG’s insights and illustrative examples for the new standards.

[Click here](#) to access KPMG’s portal



Appendix 6: ESG: Thought leadership and insights (continued)

Thought leadership – Environmental, social and governance (“ESG”) (continued)

Note: Click on images to visit document link.

How the 'S' in ESG is changing the way we do business

The social component of ESG calls for more heart, empathy and interconnectedness

The "S" in ESG is becoming critical as people and organizations become more conscious about how the social aspect of business will impact their future.

This article touches on the social movements driving business change.

Climate change, human rights and institutional investors

The adverse impacts to people from a changing climate will create risks for institutional investors throughout the value chain

As the severity of climate impacts increase, so do the socio-economic disruptions due to the risk and fall of climate impacted sectors and projects.

This article breaks down the impact on institutional investors.

The numbers that are changing the world

Revealing the growing appetite for responsible investing



This article outlines how ESG is impacting valuation and performance of the underlying companies institutional investors have a stake in.

Market statistics highlight the issues surrounding responsible investment.



Appendix 6: Thought leadership and insights (continued)

Thought leadership – Environmental, social and governance (“ESG”) (continued)

Note: Click on images to visit document link.



Intentional adoption of smart, digital, experience-centric solutions have become indispensable in overcoming today’s challenges and aligning city services to the future needs and well-being of the public. We invite you to explore this report on KPMG’s global research and insights on The future of local government.



The Green City outlines the need of the cities and the buildings in them to reflect climate consciousness.

The link provides guidance on what that looks like and the first steps to meeting those objectives.

KPMG’s Climate Change Financial Reporting Resource Centre

KPMG’s climate change resource centre provides FAQs to help you identify the potential financial statement impacts for your business.

[Click here](#) to access KPMG’s portal.

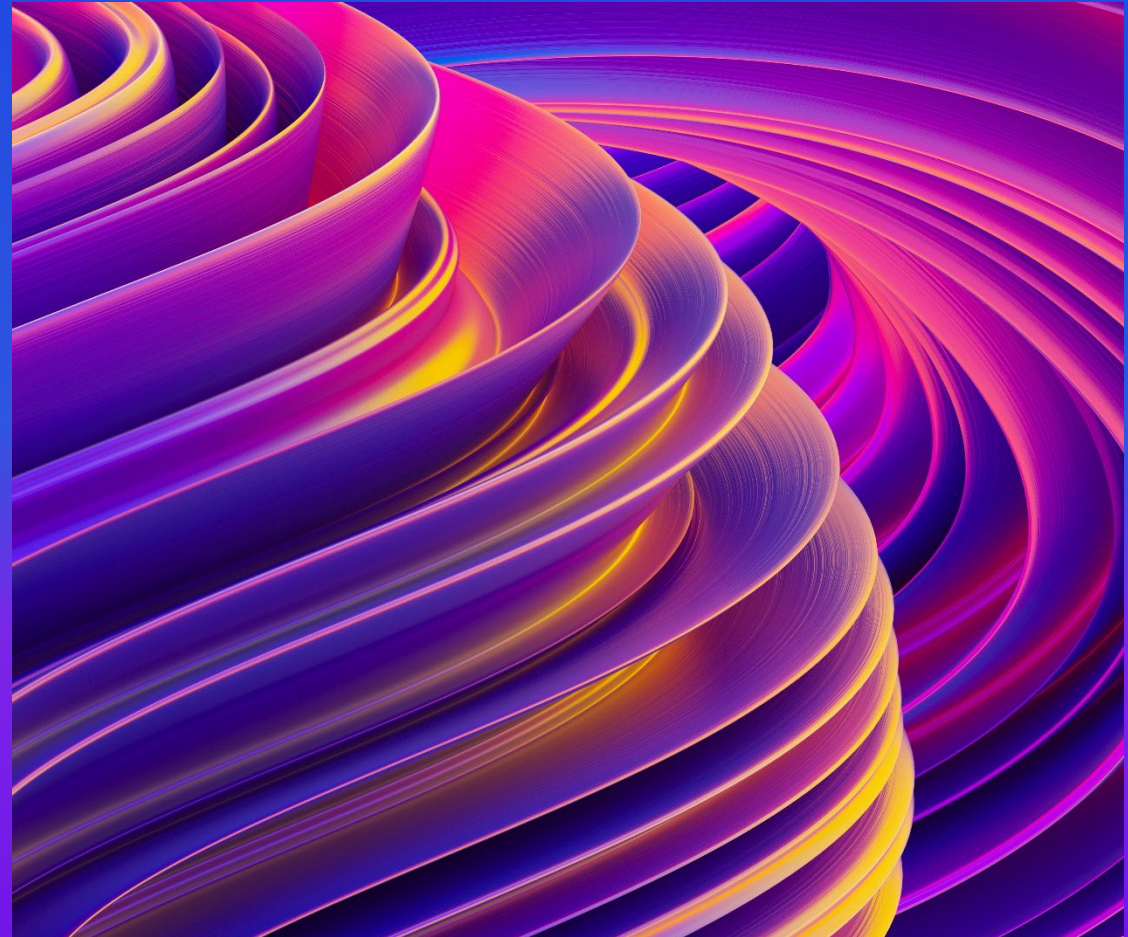
A closer look at the GHG Protocol

Chartered Professional Accountants of Canada (CPA Canada) and the Institute for Sustainable Finance (ISF) produced a 23-page report ([click here](#)) on the GHG Protocol. The report looks to inform potential preparers and users of emissions disclosure; policy makers; standard setters; regulators; and others, and to spur important additional research into key aspects of emissions disclosure and standards that require closer attention.



<https://kpmg.com/ca/en/home.html>

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Capital Regional District Management Letter



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PRIVATE & CONFIDENTIAL

Nelson Chan
Chief Financial Officer
Capital Regional District
625 Fisgard Street
Victoria, BC V8W 2S6

May 1, 2024

Dear Mr. Chan:

Re: Reporting on internal control matters

In planning and performing our audit of the consolidated financial statements of Capital Regional District ("the District") for the period ended December 31, 2023, we obtained an understanding of internal control over financial reporting (ICFR) relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on ICFR. Accordingly, we do not express an opinion on the effectiveness of the District's ICFR.

Our understanding of ICFR was for the limited purpose described above and was not designed to identify all control deficiencies that might be significant deficiencies and therefore, there can be no assurance that all significant deficiencies and other control deficiencies have been identified. As a result, any matters reported below are limited to those deficiencies in ICFR that we identified during the audit.

Our awareness of control deficiencies varies with each audit and is influenced by the nature, timing, and extent of audit procedures performed, as well as other factors.

IDENTIFICATION

We did not identify any significant deficiencies in internal control.

Refer to the Appendix C for the definitions of various control deficiencies.



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OTHER CONTROL MATTERS

We identified certain control matters that have not been communicated to management by other parties and that, in our professional judgment, are of sufficient importance to merit management's attention. Refer to Appendix A and Appendix B.

MANAGEMENT'S RESPONSES

Management's responses have not been subjected to the audit procedures applied in the audit, and accordingly, we express no opinion on them.

USE OF LETTER

This letter is for the use of management and those charged with governance in carrying out and discharging their responsibilities and should not be used for any other purpose or anyone other than management and those charged with governance. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this letter has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.

Yours very truly,

KPMG LLP

Chartered Professional Accountants



Appendix A – Current Year Other Control Matters

1. IT Control Environment

Observation and implication:

As the entity continues to grow, enhances its use of technology through modernization of its systems and processes and cyber breach attempts become more prevalent for all organizations, there is increased risk that gaps in the IT control environment can lead to business interruption and reputation risk.

We understand that management has performed an internal assessment of general IT controls, which has identified opportunities to strengthen the IT control environment, for example consistent access controls for all systems and continuous education to keep team members up to date on their role in cybersecurity across the organization. Management is working to address the recommendations identified from that assessment, with a number of improvements actioned since the date of this assessment.

Recommendation:

We recommend that management continue its work to implement recommendations noted from its general IT control environment review.

Management response:

Management has been actively working on opportunities for improving the IT control environment and enhancing protection from cybersecurity attacks. Some major milestones towards these improvements are:

- Established the IT Governance Committee and the IT Advisory Committee in 2023. These two committees are responsible for advisory, approvals, and endorsement of IT project investments, changes, and modernization activities.
- Mapped out future IT improvements through the IT planning roadmap. The roadmap identifies and prioritizes IT improvement opportunities.
- Implemented a cybersecurity monitoring program that employs a variety of security monitoring tools including 24/7 cybersecurity monitoring service.
- Implemented improved security and access through the phased rollout of a Virtual Private Network (VPN), single sign-on and multi-factor authentication for application services.

Management has an improved governance and decision-making structure to facilitate the improvement opportunities that are planned over the next few years. The IT environment will continue to be enhanced as progress is made on the roadmap.



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2. Investment Policy

Observation and implication:

We noted that based on the historical size of the investment portfolio and relative stability in interest rates, management calculates accrued interest on fixed-income investments using a straight-line formula over the investment term. This results in the same dollar amount of interest income being recognized over the duration of the investment. Accounting standards require interest be measured using the effective interest method, which results in a constant rate of return taking into consideration compound interest earned during the term. Due to quickly and frequently rising interest rates in 2023, a larger difference was noted between management's interest income calculation and requirements of accounting standards. The same amount of interest is recognized over the entire term of the investment, but using CRD's current method, there is an overstatement of interest in the early years of the investment term, and understatement in the later years. As a percentage of the overall investment portfolio of \$369M, we noted a 0.1% difference in portfolio value and a 2.3% difference in interest income in 2023 (\$15.2M total interest income recognized). Although the existing calculation method does not lead to a material difference in accrued interest, it could lead to a material difference as the investment balance continues to grow over time and if larger value, longer term, fixed-income investments continue to be purchased. We also note that management's investment policy is currently silent on the method for calculating interest income.

Recommendation:

We recommend management consider including an investment income methodology in the investment policy. We also recommend periodic evaluation of the current practice against the effective interest method to determine if a significant difference in interest income exists that should be adjusted in the financial statements, or if there are merits to evaluating the current methodology.

Management response:

Management has reviewed and considered the implications of straight line and effective interest rate methods for recording investment income. Management is also in the process of reviewing accounting practices as the Capital Regional District (CRD) continues to grow and operate in an increasingly complex financial environment to ensure adherence to accounting standards. While the straight-line method has historically resulted in an accurate estimate of investment revenue, there is a need to update the approach to ensure accurate reporting with changes to macro-economic conditions, composition of investment portfolio, and growth in investment balances.



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3. Tangible Capital Asset Process

Observation and implication:

Our testing performed over the tangible capital asset process highlighted the manual nature of the process (capitalization, amortization, revaluation, classification) and resulting potential risk of error. We identified an opportunity to mitigate risks by leveraging technology enhancements and evaluating if existing monitoring controls continue to be sufficient for the growing size of the capital asset portfolio. In addition, after the initial adoption of accounting standards for asset retirement obligations in 2023, in future years, management will need to implement new processes and controls to maintain the accuracy of these estimates in its financial reporting.

Management is placing enhanced efforts on its review controls to monitor capital additions as they arise to reduce the amount of adjustments required subsequent to their recognition.

Recommendation:

We encourage management's efforts to evaluate the nature, communication and sufficiency of its internal controls related to reviewing the accuracy, classification and useful life of tangible capital asset additions as they occur and throughout their useful life.

Management response:

Management agrees that there is a need to leverage automation to reduce the risks associated with manual processes. The CRD's accounting practices are evolving as the organization grows and the financial environment becomes more complex.

Work is already underway with the SAP S4/HANA upgrade project. Within scope of the project is addressing the complexity of the tangible capital asset process and aligning it with our reporting needs. This upgrade will simplify the process and number of adjustments required.

Work is planned in 2024 to upgrade Capital Region Housing Corporation's amortization practices to reduce manual calculations currently utilized.



Appendix B — Update on Previous Year’s Continuing Other Control Matters

1. Adoption of New Accounting Standards

Observation and implication:

The District will be required to adopt new accounting standards in fiscal 2023 and 2024, PS 3280 *Asset retirement obligations* in 2023, and PS 3400 *Revenue* in 2024. As part of the adoption process, management will need to evaluate and attest to the completeness of liabilities, commitments and revenue in the financial statements under these new accounting standards. This will be a significant amount of effort and requires Finance to have knowledge of the material contracts, strategic partnerships, and unique multi-party, multi-year contracts entered into by the District’s various departments to enable it to make the required representations regarding accuracy and completeness.

Update from 2022 audit:

The Finance team is increasingly dependent on information from and expertise of other departments within the District in order to prepare accurate financial statements. Examples of such information include contract commitments, legal negotiations, landfill fill rates, tangible capital asset transactions and related retirement obligations.

Management’s awareness of transactions outside of the Finance team and analysis of the financial impact is limited to information provided by other departments. In 2022, through early work performed by the Finance team to prepare for adoption of PS 3280 *Asset retirement obligations*, Finance noted that approximately \$1.9M of tangible capital assets had been sold or should have been recognized as an expense when incurred in previous years.

Update from 2023 audit:

Progress has been made to improve transparency of information between departments, which is in part due to the requirements of new accounting standards such as PS 3280 *Asset retirement obligations* and PS 3400 *Revenue*. In 2023, through continued work performed by the Finance team to adopt PS 3280 *Asset retirement obligations*, Finance noted approximately \$0.3M of tangible capital assets that should have been recognized as an expense when incurred in previous years. As noted in the prior year, management is undergoing development of a centralized SharePoint corporate contract management system, which will enhance internal controls related to certification or attestation of internal information by other departments.

Recommendation:

We recommend Finance continue internal education related to adoption of these standards and the Executive Leadership Team hold departments accountable for evaluating completeness of contractual obligations and reporting relevant information in alignment with these standards. A comprehensive understanding of contracts and commitments will support management in its efforts to gain assurance over the completeness of liabilities, commitments and revenue in its budgeting and financial reporting activities.

We recommend Finance consider options to enhance internal controls related to certification or attestation of internal information by other departments that has a material impact on financial reporting, including documentation of data sources, valuation methodologies, significant assumptions and other details to



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support the accuracy of information provided to Finance.

Management Response:

The CRD adopted PS 3280 Asset Retirement Obligations accounting standard in 2023. This required assessing assets, contracts, and legislative requirements across all services to determine where legal obligations to retire assets exist at the CRD. Financial Services worked with staff across departments to obtain the necessary information for the initial adoption of the standard. An annual attestation process was implemented to ensure the estimate is being updated with complete and accurate information.

CRD Evolves introduces changes to the organizational structure and will see procurement and inventory management move into the Finance and Technology Services department. This will be the first step towards centralized procurement and will enhance the access and understanding of contracts and commitments within Financial Services.

Management continued to work on the development of a centralized SharePoint corporate contract management system. This design work includes consideration for activities that would support completeness and accuracy of information provided for financial reporting purposes.



2. Recurring financial reporting adjusting entries

Observation and implication:

During our audit, we noted that many manual adjusting entries required for financial reporting are not recorded in SAP but are recorded each year end as “PSAB” entries. These entries are tracked in excel and are the trail to reconciling balances in SAP to the final audited financial statements. Tracking these entries in excel rather than directly in SAP increases the risk entries are incorrect, incomplete or knowledge of their source is lost during unexpected employee turnover or extended leave.

Update from 2022 audit:

We note that management has performed significant analysis over how these entries would be input directly into SAP. Certain entries were migrated to SAP in 2020 and are no longer adjusted manually. For the remaining entries not migrated to SAP, based on the current general ledger structure, there are significant complexities to being able to record these in SAP.

In 2022, management started work on S/4HANA and general ledger structure projects, including evaluating a new chart of account structure to support recording all transactions directly in SAP. Management has identified a need for business transformation beyond financial reporting requirements to reduce manual processes related to core finance activities, enhance access to real time performance insights using financial data and leverage technology to serve the needs of the business in a more efficient and effective manner, to support alignment with the District’s strategic objectives.

Until the migration takes place, management has maintained its process of recording manual “PSAB” entries, but has significantly enhanced the control environment around such entries, including more detailed documentation regarding the rationale for each entry and the calculation of the amount, as well as the audit trail to support each entry. Additional training has and will continue to be provided to finance team members on public sector accounting standards to further enhance and embed knowledge of these entries in preparation for the integration with SAP.

Update from 2023 audit:

No further updates in the current year. Management is continuing its work on S/4HANA and general ledger structure projects, including evaluating a new chart of account structure, and business process review to reduce manual processes related to finance activities.

Recommendation:

The manual “PSAB” entries continue to pose a high risk on the accuracy of financial reporting due to their complexities and we recommend management continue to enhance the controls around these entries and work towards integration of the entries when migrating to S/4HANA. We acknowledge the progress that has been made to date on enhancing controls around these entries and support management’s longer term plan to integrate the entries when migrating to S/4HANA.

Management Response:

Management has continued to enhance working papers to improve, simplify and reconcile the year-end adjustments. This work continues to reduce the risk of error as documentation and reconciliations improve.



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The SAP S4/HANA upgrade project team formed in 2023. The consolidation of any year-end adjustments into SAP is within of the scope of the project and the team has completed preliminary work to determine solutions to migrate these adjustments. There may be limitations on historical information relating to the entries and a full assessment of adjustments is required to complete the migration.



Appendix C – Definitions

Terminology	Definition
DEFICIENCY IN INTERNAL CONTROL	A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing; or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or the person performing the control does not possess the necessary authority or competence to perform the control effectively.
SIGNIFICANT DEFICIENCY IN INTERNAL CONTROL	A significant deficiency in internal control is a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.



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REPORT TO FINANCE COMMITTEE MEETING OF WEDNESDAY, MAY 01, 2024

SUBJECT **Capital Regional District External Grants Update**

ISSUE SUMMARY

To provide the Finance Committee and the Capital Regional District (CRD) Board a bimonthly update on external grants activity for the period between February 20, 2024 and April 15, 2024.

BACKGROUND

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

IMPLICATIONS

Financial Implications

Grants/Contributions Awarded

1. \$500,000 through the Province of British Columbia's (BC's) Active Transportation Infrastructure Grants to fund the Schooner Way-School Trail on Pender Island, this has an estimated total project cost of \$1,430,000
2. \$500,000 through the Province of BC's Active Transportation Infrastructure Grants to fund the first phase of the Regional Trestles Renewal, Trails Widening and Lighting Project, this has an estimated total project cost of \$1,782,000
3. \$495,000 through the Province of BC's Rural Economic Diversification and Infrastructure Program to fund the capital costs of infrastructure development for Southern Gulf Islands internet connectivity project, the project will bring an internet transport landing site and last mile connectivity to residents of Galiano and Saturna Islands
4. \$112,000 through Province of BC's Active Transportation Infrastructure Grants to fund the Merchant Mews Pathway Project on Salt Spring Island, this has an estimated total project cost of \$160,000
5. \$30,000 through the Province of BC's Active Transportation Infrastructure Grants to support an active transportation network plan for the Juan de Fuca Electoral Area, this has an estimated total project cost of \$60,000
6. \$30,000 through the Union of BC Municipalities' Community Emergency Preparedness Fund to purchase radio systems for emergency center operations
7. \$16,000 through BC Hydro's Sustainable Communities Program to create a registry of corporately owned covered buildings
8. \$4,600 through BC Hydro's Community ReGreening Program to support the beautification of the Dinner Bay Park Fitness Circuit on Mayne Island - estimated total project cost \$7,000

There are three grants under news embargo.

Applications Submitted

Five CRD applications were submitted:

1. \$500,000 through the Paul G. Allen Foundation’s Natural Climate Solutions to fund a tree planting campaign across the CRD
2. \$180,000 through the Union of BC Municipalities’ Community Emergency Preparedness Fund to perform a consolidated climate risk assessment and vulnerability study for the CRD and vulnerability signage in the Electoral Areas
3. \$25,000 through Employment and Social Development Canada’s New Horizons for Seniors Program to fund equipment, upgrades and programming at the Dinner Bay Park on Mayne Island
4. \$10,000 through Salt Spring Island Foundation’s Community Grants Fund to support a new well and water storage at Portlock Park to minimize field closures due to a lack of irrigation. - estimated total project cost \$7,000
5. \$5,000 through Salt Spring Island Foundation’s Community Grants Fund to purchase dance studio mirrors and barre for Salt Spring Island Multi-Space

Service Delivery Implications

New Grant Opportunities

Ten grant calls (including programs with multiple streams) were issued during the reporting period and are summarized in Table 1. Appendix B details relevant active grants (as of April 15, 2024) and lists recently closed grants for 2024. Appendix B also references CRD grant applications approved, pending and declined/withdrawn.

Table 1: Grant Calls Issued

Grant	Deadline	Information
Community Wellness Grant Program – Island Health	12-Apr-24	For community led wellness projects that reduce barriers and increase supports
Energy Innovation Program – Natural Resources Canada	17-Apr-24	Funding for methane measurement, reporting, verification and emissions mitigation
Foam Recycling Coalition Grant Program – Foodservice Packaging Institute	22-Apr-24	Improve the collection and recycling of polystyrene foam
Heritage Legacy Fund – HeritageBC	26-Apr-24	Supports community initiatives that conserve and increase appreciation of heritage resources
Biodiversity Conservation Grant – Fraser Basin Council	30-Apr-24	Opportunities for conservation tools and incentives on private lands

Grant	Deadline	Information
Outdoor Recreation Fund – Outdoor Recreation Council of BC	30-Apr-24	Funding for trail enhancement, stewardship and education, and inclusive participation measures
Build and Mobilize Foundational Wildland Fire Knowledge Program – Natural Resources Canada	14-May-24	Funding for wildfire risk assessment, risk mitigation, and adaptation forestry practices
Go Election Public Charger Program – CleanBC	17-May-24	To increase the numbers of public DC fast charger stations
Infrastructure Planning Grant Program – Ministry of Municipal Affairs	12-Jun-24	Funding for infrastructure and asset planning
2024 Living Cities Fund – Green Communities Canada	Continuous (Limited Funds)	For small-scale green infrastructure projects

CONCLUSION

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

RECOMMENDATION

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

Submitted by:	Lia Xu, MSc., CPA, CGA, Finance Manager, Local Services and Corporate Grants
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer




ATTACHMENTS

- Appendix A: 2024 External Grants Dashboard
- Appendix B: 2024 Grant Alerts

APPENDIX A

2024 EXTERNAL GRANTS DASHBOARD

(updated 15-Apr-24)

 Approved	 Pending	 Declined
13	23	1
\$11,896,293	\$77,629,263	\$5,485

2024 Approved Grants

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

APPENDIX A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Executive Services	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program *New	Merchant Mews Pathway Project	112,000	2023
Parks & Environmental Services	CleanBC – BC Hydro Custom Incentive Program	Panorama Recreation Arena Dehumidifier Electrification	7,514	2023
	Energy Audit Program – BC Hydro	Saanich Peninsula Wastewater Treatment System Energy Study	25,000	2023
	Family Day Grant Program – BC Recreation and Parks Association	SEAPARC Family Day Activities	1,000	2024
	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program *New	Regional Trestles Renewal, Trails Widening and Lighting Project	500,000	2023
	Sustainable Communities Program – BC Hydro *New	Capital Region Covered Buildings List	16,000	N/A
Planning & Protective Services	Rapid Housing Initiative – Canada Mortgage and Housing Corporation	1502 Admirals Road Housing Project	9,922,687	2022
	Local Government Housing Initiative – Province of BC	For projects such as: Official Development Plan updates, Housing Needs Reports and other activities	252,492	2023
	Active Transportation Network Planning Stream – BC Active Transportation Infrastructure Grants Program *New	Juan de Fuca Electoral Area - Active Transportation Network Plan	30,000	2023
	Community Emergency Preparedness Fund – UBCM *New	Emergency Support Services Equipment and Training	30,000	2024
Total			11,896,293	

APPENDIX A

2024 Pending Grants

Department	Grant Program	Project	Amount (\$)	Year Submitted
Corporate Services	Capital and Innovation Program – Island Coastal Economic Trust	Schooner Way-School Trail-Pender Island	100,000	2024
	New Horizons For Seniors Program – Employment and Social Development Canada <i>*New</i>	Dinner Bay Seniors Fitness Circuit	25,000	2024
	Community Emergency Preparedness Fund – UBCM <i>*New</i>	Climate Risk Assessment & Water Conservation Signage	180,000	2024
Executive Services	Community Grants Fund – Salt Spring Island Foundation	Portlock Park Bleachers	9,000	2023
	Community Grants Fund – Salt Spring Island Foundation	Inclusive Recreation Gym & Swim	10,000	2023
	Community Grants Fund – Salt Spring Island Foundation	Rollerskating for Youth Drop-in	4,900	2023
	Bloom Fund – Salt Spring Island Foundation	Mount Maxwell Community Park Preservation and Improvement	100,000	2023
	Economic Diversification Stream – Rural Economic Diversification and Infrastructure Program	Ganges Harbourwalk Revitalization Project - Detailed Designs	100,000	2023

APPENDIX A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Executive Services (Con't)	Community Grants Fund – Salt Spring Island Foundation *New	Portlock Park Well Revitalization Project	10,000	2024
	Community Grants Fund – Salt Spring Island Foundation *New	Dance Studio Mirrors & Barres	5,000	2024
Integrated Water Services	Disaster Mitigation and Adaptation Fund – Infrastructure Canada	Capital Regional District – Regional Water System Upgrades – Disaster Mitigation and Adaptation Improvement Project.	63,150,000	2023
Parks & Environmental Services	CleanBC Communities Fund – Climate Change Mitigation – Green Infrastructure Stream – Investing in Canada Infrastructure Program	Capital Regional District Public Electric Vehicle Charging Network Project	6,403,671	2022
	Active Transportation Fund – Infrastructure Canada	Galloping Goose Regional Trail and Selkirk Trestle Enhancement Project (Submitted by Ministry of Transportation and Infrastructure, in partnership with Regional Parks)	5,848,328	2022
	CleanBC – BC Hydro Commercial Custom Program	Panorama Energy Recovery Project	200,000	2020
	Community Grant Program – Tire Stewardship BC	Greenglade Community Centre Playground	18,472	2023

APPENDIX A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks & Environmental Services (Con't)	Grant Program for Specialized Equipment and Training for Police and Related Agencies – Civil Forfeiture Office	Park Ranger Equipment	4,462	2023
	Active Community Grant Program – BC Alliance For Healthy Living	Serve’s Up! Tennis for Saanich Peninsula Schools – Panorama Programming	32,200	2024
	Active Community Grant Program – BC Alliance For Healthy Living	Moving on With Your Life (after brain injury) and Beyond Breast Cancer – SEAPARC Programming	50,000	2024
	Natural Climate Solutions Grant – Paul G. Allen Foundation *New	Building Climate Resilience and Community Connections through Tree Planting in the Capital Region	500,000	2024
Planning & Protective Services	Community Resiliency Initiative Grant – 2023 FireSmart Community Funding & Supports – UBCM	Capital Regional District FireSmart Project – 2023	348,790	2022
	Sustainable Affordable Housing Study Grant – Green Municipal Fund – Federation of Canadian Municipalities	Campus View Redevelopment Project	175,000	2023
	Community Emergency Preparedness Fund – UBCM	Capital Regional District Fire Department Training & Equipment Project 2024	179,440	2023

APPENDIX A

Department	Grant Program	Project	Amount (\$)	Year Submitted
Planning & Protective Services (Con't)	Sustainable Affordable Housing Study Grant – Green Municipal Fund – Federation of Canadian Municipalities	Village on the Green Affordable Housing Redevelopment Study	175,000	2023
Total			77,629,263	




APPENDIX A

X 2024 Declined Grants




Department	Grant Program	Project	Amount (\$)	Year Submitted
Parks & Environmental Services	Community Development Grants – Canadian Tire Jumpstart	Serve’s Up! Tennis for Saanich Peninsula Schools – Panorama Programming	5,485	2024
Total			5,485	

2024 GRANT ALERTS




Open Grants as of Apr-15-24 (Including CRD Applications Approved, Pending and Declined)

Approved 			Pending 			Declined 		
DEADLINE	PROGRAM	DESCRIPTION						
17-Apr-24	Energy Innovation Program – Natural Resources Canada [LINK]	Funding for methane measurement, reporting, verification, and emissions mitigation						
22-Apr-24	Foam Recycling Coalition Grant Program – Foodservice Packaging Institute [LINK]	Improve the collection and recycling of polystyrene foam						
26-Apr-24	Heritage Legacy Fund – HeritageBC [LINK]	Supports community initiatives that conserve and increase appreciation of heritage resources						
26-Apr-24	Public Notification and Evacuation Route Planning – UBCM [LINK]	Funding programs to enhance the resiliency of local governments, First Nations, and communities in responding to emergencies						
30-Apr-24	Biodiversity Conservation Grant – Fraser Basin Council [LINK]	Opportunities for conservation tools and incentives on private lands						




APPENDIX B

Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
30-Apr-24 31-Aug-24 31-Dec-24	Community Development Grants – Canadian Tire Jumpstart	Two funding streams: 1. Programming Support – develop or sustain the delivery of sport or physical-based activities 2. Operational Support – to build inclusive, equitable, safe sport participation experiences <ul style="list-style-type: none"> <i>Parks and Environment Services, Serve’s Up! Tennis for Saanich Peninsula schools – Panorama Programming</i>
30-Apr-24	Community Anniversaries- Building Communities through Arts and Heritage – Heritage Canada [LINK]	Funding for one-time events/capital projects that celebrate the 100th (or 125th/150th /175th, etc.) anniversary of a significant historical event/personality
30-Apr-24	Outdoor Recreation Fund – Outdoor Recreation Council of BC [LINK]	Funding for trail enhancement, stewardship and education, and inclusive participation measures
24-May-24	Capital and Innovation Program – Island Coastal Trust [LINK]	Funding to support regional and community-based infrastructure including strategic tourism infrastructure and destination trails
30-Apr-24	Indigenous Housing Fund – Request for Proposals – BC Housing [LINK]	Funds for non-profit housing providers who wish to partner with indigenous housing providers providing housing on and off reserve for Indigenous people in our province
10-May-24 27-Sep-24	Asset Management Planning – UBCM [LINK]	To support planning grants, training subsidies, and the development of asset management resources




APPENDIX B

Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
14-May-24	Build and Mobilize Foundational Wildland Fire Knowledge Program – Natural Resources Canada [LINK]	Funding for wildfire risk assessment, risk mitigation, and adaptation forestry practices
17-May-24	Go Election Public Charger Program – CleanBC [LINK]	To increase the numbers of public DC fast charger stations
12-Jun-24	Infrastructure Planning Grant Program – Ministry of Municipal Affairs [LINK]	Funding for infrastructure and asset planning
15-Jul-24	Friends of the Environment Foundation Grant – TD Bank [LINK]	Funds to support environmental initiatives including green space programs such as park revitalization, community gardens and park programming
06-Sep-24 06-Dec-24	Community to Community Program (C2C) – UBCM [LINK]	To support C2C forums and expanding to include First Nation-local government reconciliation and relationship building through agreements, joint plans and/or strategies for reviewing by-laws and/or policies
30-Sep-24	FireSmart Community Funding and Supports – UBCM [LINK]	Funding to increase community resiliency by undertaking community-based planning and activities that reduce the community’s risk from wildfire
04-Oct-24 28-Mar-25	2024/25 Disaster Risk Reduction-Climate Adaption – UBCM [LINK]	Funding to reduce risks from future disasters due to natural hazards and climate-related risks through three streams: 1. Foundational activities including risk mapping, risk assessments and planning. 2. Non-structural projects including land use planning and education and temporary mitigation equipment 3. Small Scale Structural Projects




APPENDIX B

Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
15-Oct-24	Canada Arts Presentation Fund – Heritage Canada [LINK]	Funds for organizations that offer support to arts presenters
15-Oct-24	Community Salmon Program – Pacific Salmon Foundation [LINK]	To provide resources to enable the public to participate in Fisheries and Oceans Canada’s Salmon Enhancement Program
18-Oct-24	2024 Volunteer and Composite Fire Departments Equipment and Training– UBCM [LINK]	Funding to fire departments for preparation and response to emergencies
18-Oct-24	Capital and Innovation Program – Island Coastal Trust [LINK]	Funding to support regional and community-based infrastructure including strategic tourism infrastructure and destination trails
01-Nov-24	2024 Indigenous Cultural Safety and Cultural Humility Training – UBCM [LINK]	To enhance cultural safety and humility in the delivery of local emergency management programs and services
02-Dec-24	Plastics Action Fund – Alacrity Canada [LINK]	To support new projects and project financing in the Regional Plastics Innovation Category in communities with a population of less than 25,000
31-Dec-24	2024 Fire Smart Community Funding and Supports Program – UBCM [LINK]	Funding to increase community resiliency to reduce wildfire risk
31-Jan-25	Emergency Support Services Equipment and Training – UBCM [LINK]	Funding to support eligible applicants to build local capacity to provide emergency support services through volunteer recruitment, retention and training
28-Feb-25	2025 Emergency Operations Centres Equipment and Training – UBCM [LINK]	Funding to support the purchase of equipment and supplies required to maintain or improve Emergency Operations Centres (EOC) and to enhance EOC capacity through training and exercises




APPENDIX B

Approved 		Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION	
31-Mar-27	Codes Acceleration Fund – Natural Resources Canada [LINK]	To accelerate the adoption of the highest feasible energy performance such as net-zero emissions codes, promote compliance and build capacity in two streams: <ol style="list-style-type: none"> 1. Regional and municipal governments that have the authority to adopt energy by-laws and codes 2. Regional and municipal governments that do not have authority to adopt building energy by-laws and codes 	
Continuous (limited funds)	2024 Living Cities Fund – Green Communities Canada [LINK]	For small-scale green infrastructure projects	
Continuous (limited funds)	GO ELECTRIC – CleanBC [LINK]	Funding to support fleet transition to electric vehicles	
Continuous (limited fund)	Rural Transit Solutions Fund Planning and Design Stream – Infrastructure Canada [LINK]	Planning and design project funding to support the development and expansion of locally driven transit solutions	
Continuous through 2025	Next Generation 911 – UBCM [LINK]	Funding to eligible recipients to support the transition and operational readiness of existing 911 services to NG911	
Continuous through Mar 26	Local Community Accessibility Grants Program – SPARC BC [LINK]	Funding to identify and remove barriers to improve accessibility and inclusion	
Continuous	CleanBC Custom Program – BC Hydro [LINK]	Energy study funding and capital incentives for fuel switching and electrification measures <ul style="list-style-type: none"> • <i>Parks and Environmental Services, Panorama Recreation Arena Dehumidifier Electrification</i> 	




APPENDIX B

Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
Continuous	Integrated Energy Audit – BC Hydro [LINK]	An integrated energy audit to Improve efficiency and managing energy costs <ul style="list-style-type: none"> <i>Parks and Environmental Services, Saanich Peninsula Wastewater Treatment System Energy Study</i>
Continuous	Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding for constructing sustainable municipal buildings, community energy systems, waste-to-energy projects, fleet electrification and net-zero transformation
Continuous	Legacy Fund – Building Communities through Arts and Heritage – Canadian Heritage [LINK]	Funds to celebrate community, increase opportunities for local artists, artisans, heritage performers or specialists and First Nations, Inuit and Metis cultural carriers to be involved in their community with citizen involvement and local partners
Continuous (limited funds)	Community Building Retrofit Initiative – Green Municipal Fund [LINK]	Retrofit existing community buildings to lower GHG emissions and extend their life cycle
Continuous	Clean Energy for Rural and Remote Communities Program – Natural Resources Canada [LINK]	Provides funding for renewable energy and capacity building projects in rural and remote communities. Accepting application for only two steams: <ol style="list-style-type: none"> Biomass heating, district heating, combined heat and power systems research, development, and demonstration projects
Continuous	Multiculturalism and Anti-Racism Program – Events Component – Heritage Canada [LINK]	Funding for community-based events that promote intercultural or interfaith understanding or celebrate a community’s history and culture
Continuous	Connecting British Columbia Program – Phase Two: Connectivity Infrastructure Strategy [LINK]	To support the development of regional connectivity infrastructure strategies that ensure that infrastructure strategies achieve objectives for the region
Continuous	Compensation for Employers of Reservists Program – Employment and Social Development Canada [LINK]	Employers are compensated for operational losses when reservists take time away from work to serve on military operations




APPENDIX B

Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
Continuous	Community Economic Development and Diversification in British Columbia – Pacific Economic Development Canada [LINK]	Funds to respond to economic development opportunities or adjust to changing and challenging economic circumstances
Continuous	Rental Protection Fund – Ministry of Housing [LINK]	Provides funding for affordable housing projects
Continuous	NIDMAR Disability Management Program Assessment – National Institute of Disability Management and Research – BC Workforce Development Agreement [LINK]	Provides BC workplaces with two levels of opportunity: <ol style="list-style-type: none"> 1. Free assessment of current Disability Management and Return to Work workplace structures 2. Potential subsidy of up to \$7,500 to address issues identified in the assessment
Continuous	Supporting Rural Destinations – Discover West Tourism [LINK]	Funding for tourism events in rural communities
Continuous	Community Building Recommissioning Grant – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding to identify opportunities to reduce whole-building energy use by more than 5%, extend equipment life and reduce maintenance costs. Two types of projects are eligible for this grant: building recommissioning and building retro-commissioning
Continuous	Homelessness Community Action Grant – Social Planning and Research Council of BC [LINK]	One-time funding for local planning and collaborative initiatives to respond to the needs of those who are homeless or at risk of becoming homeless
Continuous	Canada Cultural Spaces – Canadian Heritage [LINK]	Funding for improvement of physical conditions for heritage, culture and creative innovation including renovation and construction projects

APPENDIX B




Approved 			Pending 			Declined 		
DEADLINE	PROGRAM	DESCRIPTION						
Continuous	New Construction and Retrofits for Affordable Housing – Federation of Canadian Municipalities [LINK]	Funding to evaluate solutions for integrating deep energy efficiency measures and onsite renewable energy generation in existing affordable housing retrofit and new build projects						
Continuous	Wastewater Systems – Federation of Canadian Municipalities [LINK]	Funding for wastewater treatment systems through two streams: 1. Capital 2. Study						
Continuous	GHG Impact Retrofits – Federation of Canadian Municipalities [LINK]	Funding to retrofit a local recreational or cultural facility to reduce GHG emissions						
Continuous	Commemorate Canada – Canadian Heritage [LINK]	Funding for initiatives that commemorate and celebrate historical figures, places, events and accomplishments of national significance						
Continuous	GHG Reduction Pathway Feasibility – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	Funding to assess feasibility for projects that reduce energy and GHGs for recreational and cultural facilities						
Continuous	McConnell Foundation Fund [LINK]	Funding to support projects through three streams: 1. Climate 2. Reconciliation 3. Communities						
Continuous	Medium and Heavy Duty Zero Emission Vehicles Program – Transport Canada [LINK]	Funding to encourage adoption of medium and heavy-duty zero emissions vehicles						

APPENDIX B




Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
Continuous	Planning Stream: Early Support for Sustainable Affordable Housing – Green Municipal Fund – Federation of Canadian Municipalities [LINK]	<p>Funds for deliverables required in applications for additional funding of energy efficient affordable housing</p> <ul style="list-style-type: none"> • <i>Planning & Protective Services</i>, Campus View Redevelopment Project • <i>Planning & Protective Services</i>, Village on the Green Affordable Housing Redevelopment Study
Continuous	Reduce Fossil Fuel Use in Fleets – Federation of Canadian Municipalities [LINK]	Funding for feasibility studies for projects that reduce or avoid fossil fuel use in any vehicle that delivers municipal services
Continuous	Regional Innovation Ecosystems – Pacific Economic Development Canada [LINK]	Funding to create, grow and nurture inclusive ecosystems that support business needs
Continuous	Smart Renewables and Electrification Pathways Program – Natural Resources Canada [LINK]	<p>Four funding streams:</p> <ol style="list-style-type: none"> 1. Established Renewables 2. Emerging Technologies 3. Grid Modernization (the only eligible Applicants are Utilities and System Operators) 4. Strategic Dialogue Linked Projects
Continuous	Zero Emission Transit Fund – Infrastructure Canada [LINK]	<p>Funding through two components to support public transit and school bus operators to electrify their fleets:</p> <ol style="list-style-type: none"> 1. Planning projects 2. Capital projects
Continuous	Environmental Jobs Growth Program – Environmental Careers Organization of Canada [LINK]	Funding for training and employment to support job seekers looking to enter or advance their careers in the clean economy.

APPENDIX B




Closed Grants

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




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Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
15-Feb-24	Community Salmon Program – Pacific Salmon Foundation [LINK]	To provide resources to enable the public to participate in Fisheries and Oceans Canada’s Salmon Enhancement Program
24-Jan-24	Search and Rescue (SAR) New Initiatives Fund – Public Safety Canada [LINK]	Annual funding for projects that improve search and rescue in Canada, enhance SAR responses and promote sharing and prevention best practices
26-Jan-24	Community Emergency Preparedness Fund – UBCM [LINK]	Funding to support eligible applicants to build local capacity to provide emergency support services through volunteer recruitment, retention, and training
		<ul style="list-style-type: none"> • <i>Planning and Protective Services</i>, Emergency Support Services Equipment and Training • <i>Corporate Services</i>, Climate Risk Assessment & Water Conservation Signage
26-Jan-24	Energy Innovation Program – National Energy Systems Modelling Call – Public Health Agency of Canada [LINK]	Projects that quantitatively model innovative emissions reduction technologies for the energy sector and its role in achieving a net-zero emissions economy
31-Jan-24	Community ReGreening Program – BC Hydro [LINK]	Funding to support community planting projects and vegetation that enhance ecological networks and ensure the right trees are planted around power lines <ul style="list-style-type: none"> • <i>Parks and Environmental Services</i>, Dinner Bay Park Fitness Circuit Beautification




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Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
31-Jan-24	WildFire Community Preparedness Day Award – FireSmart Canada [LINK]	Funding to support community events that raise awareness of wildfire risk and increase community resilience
01-Feb-24	Fighting and Managing Wildfires in a Changing Climate Program: Training Fund – FireSmart Canada [LINK]	Funds to support wildfire training projects that increase firefighting capacity and build community capacity to respond to wildfires
01-Feb-24	2024 Family Day Event Grant – BC Recreation and Parks Association [LINK]	<p>Funds to support community recreational and cultural activities that will be free of charge over the Family Day weekend</p> <ul style="list-style-type: none"> • <i>Parks and Environmental Services</i>, Family Day Event at SEAPARK Recreation
05-Feb-24	Active Communities Grant Program – BC Alliance for Healthy Living [LINK]	<p>Create or expand accessible physical activity opportunities by reducing financial and transportation barriers</p> <ul style="list-style-type: none"> • <i>Parks and Environmental Services</i>, Serve’s Up! Tennis for Saanich Peninsula Schools – Panorama Programming • <i>Parks and Environmental Services</i>, Moving on With Your Life (after brain injury) and Beyond Breast Cancer – SEAPARC Recreation
05-Feb-24	Active Communities Grant Program – BC Alliance for Healthy Living [LINK]	Funding for community level changes to increase and support physical activity planning, infrastructure and participation
07-Feb-24	Our Priorities Fund – Real Estate Foundation of BC [LINK]	Funds to support law and policy reform around land use, fresh water, built environments, food sovereignty, and the real estate profession




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




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Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
16-Feb-24	Green Jobs Initiative – Canadian Parks and Recreation Association – [LINK]	Provide learning experiences for youth to become successful in the workplace and potentially pursue careers in the green jobs sector
16-Feb-24	Capital and Innovation Program – Island Coastal Trust [LINK]	<p>Funding to support regional and community-based infrastructure including strategic tourism infrastructure and destination trails</p> <ul style="list-style-type: none"> • <i>Corporate Services, Schooner Way- School Trail, Pender Island</i>
20-Feb-24	Canadian Tourism and Growth Program – Pacific Economic Development Canada [LINK]	Funding for local communities to grow and develop tourism products and experiences
22-Feb-24	Multiculturalism and Anti-Racism Program – Organizational Capacity Building Component – Heritage Canada [LINK]	Provide funding to build an organization’s internal capacity to meet the objectives of the Multiculturalism and Anti-Racism Program
22-Feb-24	Canada’s Charged for Change Program – Aviva [LINK]	Funding for electric vehicle charging stations and electric vehicle infrastructure in public places, workplaces and multi-unit residential buildings in underserved communities of less than 100,000




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




APPENDIX B

Approved 			Pending 			Declined 		
DEADLINE	PROGRAM	DESCRIPTION						
08-Mar-24	Local Government Development Approvals Program – UBCM [LINK]	To improve development approval processes while meeting local government planning and policy objectives						
14-Mar-24	Connecting Communities – Government of B.C. [LINK]	Funds for Broadband Infrastructure for underserved households in areas that lack internet service						
31-Mar-24	Community Grants Fund – Salt Spring Island Foundation [LINK]	Provides funding to a wide range of community projects on Salt Spring Island <ul style="list-style-type: none"> • <i>Executive Services</i>, Portlock Park Well Revitalization Project • <i>Executive Services</i>, Dance Studio Mirrors & Barres 						
31-Mar-24	Community Safety Support Fund – Fierste Canada Pride (FCP) [LINK]	Provides funding to both FCP members and non-members for Pride Festivals and Events between June 1, 2023 and March 31, 2024						

APPENDIX B

Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
31-Mar-24	Jobs and Growth Fund In British Columbia – Pacific Economic Development Canada [LINK]	Funding for four streams: <ol style="list-style-type: none"> 1. Activities that support the transition to a green economy 2. Activities that foster an inclusive recovery 3. Activities that advance Canada’s competitiveness and grow small and medium-sized enterprises through digital adoption 4. Activities that strengthen capacity in sectors critical to Canada’s recovery
31-Mar-24	B.C. Employer Training Grant – Work BC [LINK]	To support skills training for new hires to increase job security or a move into better jobs for employees
31-Mar-24	Rapid Housing Initiative – Canada Mortgage and Housing Corporation (CMHC) [LINK]	Funds for 4,500 new units of permanent affordable housing for vulnerable and targeted populations with 25% towards women-focused projects <ul style="list-style-type: none"> • <i>Planning and Protective Services, 1502 Admirals Road Housing Project</i>
02-Apr-24	Arts Impact Grant – British Columbia Arts Council – [LINK]	Funding for arts and cultural organization’s foundational, community, or artistic and cultural impact

APPENDIX B

Approved 	Pending 	Declined 
DEADLINE	PROGRAM	DESCRIPTION
12-Apr-24	Community Wellness Grant Program – Island Health [LINK]	For community led wellness projects that reduce barriers and increase supports
12-Apr-24	Natural Climate Solutions Grant – Paul G. Allen Foundation [LINK]	<p>Funding to support rigorous, place-based and inclusive natural climate solutions.</p> <ul style="list-style-type: none"> <i>Parks and Environment Services</i>, Building Climate Resilience and Community Connections through tree planting in the Capital Region



Making a difference...together

REPORT TO FINANCE COMMITTEE MEETING OF WEDNESDAY, MAY 01, 2024

SUBJECT **Capital Regional District External Grants 2023 Annual Report**

ISSUE SUMMARY

This report provides a summary of the Capital Regional District (CRD) external grants activity for the period of January 1, 2023 through December 31, 2023.

BACKGROUND

The CRD Grants team provides support to divisions across the organization as they pursue external grant opportunities with funders. Services apply for projects in alignment with their capital and service plans, adjusting and requesting amendments when opportunities unpredictably arise. The CRD Grants team informs divisions of upcoming opportunities, reviews applications, conducts research and engagement with external programs, advises on grant inquiries and regularly reports to the CRD Board through the Finance Committee on activity.

Appendix A details external grants activity and application status for the period ended December 31, 2023. Any embargoed grant activity will be listed as pending until such grants can be publicly disclosed. This report also provides an update on the Growing Communities Fund (GCF) (Appendix B), Safe Restart COVID-19 Funding (Appendix C) and an update on the status of grant-funded projects (Appendix D).

The CRD has been reporting annually on grants since 2019. Staff track key performance indicators including application activity and amounts awarded. The availability of grant programs, a lengthy review process, the competitive nature of grants and the unpredictable receipt of large non-application and direct allocation grants such as GCF, can make it challenging to compare grant success on a year-by-year basis.

IMPLICATIONS

Financial Implications

2023 Activity

1. 52 grant alerts circulated
2. Grant application activity
 - 45 grant applications submitted
 - 8 non-application-based grants received
 - 27 application-based grants awarded
 - 21 grant applications pending results
 - 20 grant applications declined

3. Grant coordination and reporting
 - 6 Bi-monthly external grants reports to the CRD Board through Finance Committee
 - 4 annual reports; external grants, Grants-in-Aid and 2 Community Works Fund (internal and external) reports
 - 2 reports regarding the GCF and an internal program intake
 - 1 other information report relating to basis of apportionment for grants and services
4. Financial administration
5. Internal and External Stakeholder Engagement

Table 1 provides a summary of external grants activity with a comparison to 2022.

Table 1: Grants Approved for 2023

	2023	2022
Non-Application, Direct Allocation Based External Grants Received	\$12.4M	\$0.1M
Application Based External Grants Awarded	\$11.0M	\$12.8M
Total	\$23.4M	\$12.9M
Rate of Return	26.7x	13.5x

Growing Communities Fund

The GCF provided \$1 billion across the province to support local governments with infrastructure projects necessary to enable community growth. The CRD received a one-time non-application direct allocation of \$11.5 million in 2023. The CRD Grants team developed an internal program intake with guidelines, eligibility framework and weighting matrix to select eligible projects from interested CRD services. The CRD Board approved the allocation to eight qualifying projects out of seventeen projects applied. The funded projects will commence starting in 2024 authorized through 2024-2028 Five-Year Financial Plan. The funding must be fully expended by March 2028 and the reporting is required until fully spent. Appendix B provides a summary of funded projects.

Safe Restart

The COVID-19 Safe Restart Grants provided \$425 million across the province to assist local governments impacted by COVID-19. The CRD received nearly \$2 million in 2020 and 2021. The CRD Board approved the allocation to projects based on grant program criteria. The CRD is required to report on funds until fully spent. Appendix C provides an update on expenses from 2020 to 2023 and remaining funds committed for 2024 completion.

Service Delivery Implications

Applying for grants is often time-sensitive where programs launch unexpectedly, disrupting service and work plans. Staff endeavor to seek funding for projects identified in capital plans aligned with community needs (Appendix E); however, when opportunities arise adjustments and implications are brought forward for approval.

CONCLUSION

Staff continue to monitor and track key performance indicators, which are driven by the variability of external grant program availability. The CRD Grants team works with and across services to maximize funding opportunities. Staff proactively manage various processes for optimal financial management and adjust work plans when funding programs become available and where capacity and resources permit.

RECOMMENDATION

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

Submitted by:	Lia Xu, MSc., CPA, CGA, Finance Manager, Local Services and Corporate Grants
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: Capital Regional District External Grants Activity 2023
- Appendix B: Growing Communities Fund – Regional and Electoral Area Projects
- Appendix C: Safe Restart Funding for Local Governments – Regional and Local Services Projects
- Appendix D: Update on the Status of Grant-Funded Projects
- Appendix E: Grant Alignment with Community Needs

Appendix A Capital Regional District External Grants Activity 2023

Approved

No.	Grant Program	Project	Amount Approved (\$)	Year Submitted
Non-Application, Direct Allocation Based Grants				
1	Growing Communities Fund – Ministry of Municipal Affairs – Province of BC	Growing Communities Fund	11,559,000	N/A
2	Island Rail Corridor Funding Grant – Ministry of Transportation and Infrastructure – Province of BC	Island Rail Corridor Consultation	600,000	N/A
3	Regional District Basic Grant– Ministry of Municipal Affairs – Province of BC	Regional District Basic Grant	65,000	N/A
4	Inclusive Governance Study Grant – Ministry of Municipal Affairs – Province of BC	Inclusive Regional Governance	60,000	N/A
5	Regional Emergency Management Planning Grant – Ministry of Emergency Management and Climate Readiness – Province of BC	Regional Emergency Planning 2023	50,000	N/A
6	Base Funding – Next Generation 911 – UBCM	Support Local Preparedness for Implementation of NG911	45,000	N/A
7	Restructure Planning Grant – Ministry of Municipal Affairs – Province of BC	Community Issues Assessment for Magic Lake Estates	15,000	N/A
8	Restructure Implementation Grant – Ministry of Municipal Affairs – Province of BC	Conversion and Transfer of Seagirt Waterworks to the CRD	5,000	N/A
Subtotal Non-Application, Direct Allocation Based Grants			12,399,000	
Application Based Grants				
9	Strategic Priorities Fund – Canada Community-Building Fund	Regional Water Supply Main No. 4 Mt. Newton to Highway 17 Section Replacement	6,000,000	2022
10	Reaching Home: Canada's Homelessness Strategy – Infrastructure Canada	Designated Communities Stream (2023-24)	3,194,540	2023
11	2022/23 Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	Mayne Island Regional Trail	500,000	2022
12	Priority Places Program – Environment and Climate Change Canada	Species at Risk Assessment, Planning, and Habitat Restoration at Mill Hill Regional Park 2023-2026	180,000	2022
13	2022 Volunteer & Composite Fire Departments Equipment and Training – Community Emergency Preparedness Fund – UBCM	Capital Regional District Fire Department Training & Equipment Project	178,599	2022
14	CleanBC Organic Infrastructure and Collection Program – Organic Processing Infrastructure	Salt Spring Island Composting Project	168,462	2021
15	2023/24 Complete Communities Grant Program – UBCM	Capital Region Growth and Mobility Study	150,000	2023
16	Local Government Climate Action Program -Ministry of Environment and Climate Change Strategy	2023 Local Government Climate Action Program	126,082	2023
17	Bloom Fund – Salt Spring Island Foundation	SSI: Mount Maxwell Park Land Acquisition	100,000	2022
18	Community Energy Manager Program - BC Hydro	CRD Community Energy Manager	100,000	2023
19	Sustainable Communities and Industry Partnerships Project Implementation Offer – BC Hydro	Neighbourhood Energy Navigator Project	60,000	2023
20	Commercial Energy Manager Program – BC Hydro	CRD Energy Manager	60,000	2023
21	Capital and Innovation Program – Island Coastal Economic Trust	SGI: Miners Bay Dock Revitalization Project, Mayne Island	30,000	2023
22	2023 Emergency Operations & Training – Community Emergency Preparedness Fund – UBCM	CRD DOC/EOC Capacity Development Project	30,000	2023
23	Road Improvement Program – ICBC *New	SSI Speed Reader Boards	19,100	2023
24	2023 Emergency Operations & Training – Community Emergency Preparedness Fund – UBCM	CRD Evacuee Registration and Assistance (ERA) Team Project	18,000	2023
25	2023 Canada Summer Jobs – Employment and Social Development Canada	Salt Spring Island Parks	13,154	2023
26	Pacific Institute for Climate Solutions Internship Program – University of Victoria	Regional Climate Projections: Understanding Current Use, Gaps, and Opportunities	12,000	2023
27	Custom Efficiency Program Implementation Incentive – Fortis BC	Energy Conservation Measures at CRD HQ	11,700	2023
28	Healthy Public Policy Stream – Healthy Communities Grant – PlanH	Decolonizing Health Policy, Planning and Programming in the Capital Region	10,000	2023
29	Community Grants Fund – Salt Spring Island Foundation	Salt Spring Island Multi-Space Dance Project	9,000	2022
30	Infrastructure Planning Grant Program – Province of BC	SSI: Mount Erskine Water System Infrastructure Condition Assessment	7,500	2022
31	Community Grants Fund – Salt Spring Island Foundation	New Audio System for SIMS Gymnasium	7,500	2023
32	TD Friends of the Environment Foundation – TD Bank	SGI: Pender Island Parks and Recreation Commission Youth Native Tree Planting Program Project	6,000	2023
33	Community Grants Fund – Salt Spring Island Foundation	Uniforms and Safety Gear for Martial Arts and Wrestling Programs	6,000	2023

34	Custom Incentive Program – CleanBC	Saanich Peninsula Wastewater Treatment System Energy Study	4,925	2023
35	Community Sport Program Development – ViaSport	SEAPARC's Learn to Play Lacrosse Program	3,000	2023
Subtotal Application Based Grants			11,005,562	
Total			23,404,562	

Pending

No.	Grant Program	Project	Grant Request (\$)	Year Submitted
1	Disaster Mitigation and Adaptation Fund – Infrastructure Canada	Capital Regional District – Regional Water System Upgrades – Disaster Mitigation and Adaptation Improvement Project.	63,150,000	2023
2	Rapid Housing Initiative – Canada Mortgage and Housing Corporation	1502 Admirals Road Housing Project	9,922,687	2022
3	CleanBC Communities Fund – Climate Change Mitigation – Green Infrastructure Stream – Investing in Canada Infrastructure Program	Capital Regional District Public Electric Vehicle Charging Network Project	6,403,671	2022
4	Active Transportation Fund – Infrastructure Canada	Galloping Goose Regional Trail and Selkirk Trestle Enhancement Project	5,848,328	2022
5	Economic Diversification Stream – Rural Economic Diversification and Infrastructure Program	Last-mile Connectivity and Economic Diversification for the Southern Gulf Islands	576,816	2023
6	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	Schooner Way-School Trail-Pender Island	500,000	2023
7	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program *New	Regional Trestles Renewal, Trails Widening and Lighting Project	500,000	2023
8	Community Resiliency Initiative Grant – 2023 FireSmart Community Funding & Supports – UBCM	Capital Regional District FireSmart Project – 2023	348,790	2022
9	CleanBC – BC Hydro Commercial Custom Program	Panorama Energy Recovery Project	200,000	2020
10	Community Emergency Preparedness Fund – UBCM *New	Capital Regional District Fire Department Training & Equipment Project 2024	179,440	2023
11	Sustainable Affordable Housing Study Grant – Green Municipal Fund – Federation of Canadian Municipalities	Campus View Redevelopment Project	175,000	2023
12	Sustainable Affordable Housing Study Grant – Green Municipal Fund – Federation of Canadian Municipalities *New	Village on the Green Affordable Housing Redevelopment	175,000	2023
13	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	Merchant Mews Pathway Project	112,000	2023
14	Bloom Fund – Salt Spring Island Foundation	Mount Maxwell Community Park Preservation and Improvement	100,000	2023
15	Economic Diversification Stream – Rural Economic Diversification and Infrastructure Program	Ganges Harbourwalk Revitalization Project - Detailed Designs	100,000	2023
16	Active Transportation Network Planning Stream – BC Active Transportation Infrastructure Grants Program *New	Juan de Fuca Electoral Area - Active Transportation Network Plan	30,000	2023
17	Community Grant Program – Tire Stewardship BC	Greenglade Community Centre Playground	18,472	2023
18	Community Grants Fund – Salt Spring Island Foundation	Inclusive Recreation Gym & Swim	10,000	2023
19	Community Grants Fund – Salt Spring Island Foundation	Portlock Park Bleachers	9,000	2023
20	Community Grants Fund – Salt Spring Island Foundation	Rollerskating for Youth Drop-in	4,900	2023
21	Grant Program for Specialized Equipment and Training for Police and Related Agencies - Civil Forfeiture Office *New	Park Ranger Equipment	4,462	2023
Total			88,368,566	

*Any embargoed grant activity will be listed as pending until such grants can be publicly disclosed.

Declined

No.	Grant Program	Project	Grant Request (\$)	Year Submitted
1	Strategic Priorities Fund – Canada Community Building Fund	Lochside Regional Trail and Swan Lake Trestle Enhancement Project, Capital Region, Victoria, BC	5,999,999	2022
2	Strategic Priorities Fund – Canada Community Building Fund	Lochside Regional Trail and Brett Avenue Trestle Enhancement Project, Capital Region, Victoria, BC	4,376,354	2022
3	Environmental Quality – Green Infrastructure Stream – Investing in Canada Infrastructure Program	JDF: Anderson Cove Water Main Extension Project	1,766,905	2022
4	For Delivery Organizations – Zero Emission Vehicle Infrastructure Program – Natural Resources Canada	Capital Region EV Charger Assistance Program	1,581,250	2023
5	Environmental Quality – Green Infrastructure Stream – Investing in Canada Infrastructure Program	SSI: Cedars of Tuam – New Well and Water Treatment Plant	1,143,948	2022
6	Economic Diversification Stream – Rural Economic Diversification and Infrastructure Program	Last-mile Connectivity and Economic Development Project for the Southern Gulf Islands	576,725	2023
7	Environmental Quality – Green Infrastructure Stream – Investing in Canada Infrastructure Program	SGI: Skana Water System Storage Tank Replacement	535,272	2022
8	Active Transportation Infrastructure Stream – BC Active Transportation Infrastructure Grants Program	SSI: Merchant Mews Pathway Project	81,900	2022
9	New Spaces Fund – ChildCareBC	Owl's Nest Program Expansion	76,304	2023
10	2023 Canada Summer Jobs – Employment and Social Development Canada *New	Panorama Summer Jobs	51,365	2023
11	Reaching Each and Everyone: A Community Sport Intervention Program – Canadian Parks and Recreation Association	SSI: Inclusive Recreation Project	50,000	2022

12	2023 Canada Summer Jobs – Employment and Social Development Canada *New	SEAPARC Summer Jobs	42,908	2023
13	New Horizons for Seniors Program – Employment and Social Development Canada	Community Garden Improvements at the Greenglade Community Centre	25,000	2020
14	New Horizons for Seniors Program – Employment and Social Development Canada	SGI: Dinner Bay Seniors Fitness Circuit Project	25,000	2022
15	Community Grants Program – ICBC	Salt Spring Island Speed Reader Boards	21,200	2022
16	2023 Youth Employment Experience – Canadian Parks and Recreation Association	Youth Program Leader Position, Salt Spring Island	14,768	2023
17	Community Wellness Grant – Island Health	Village on the Green Redevelopment Project	11,820	2023
18	2023 Youth Employment Experience – Canadian Parks and Recreation Association	Assistant Cultural Programmer for Regional Parks	8,000	2023
19	Community Connectedness Stream – Healthy Communities Grant – PlanH	Building Community Connection – Regional Parks Inclusive and Adaptive Hiking with Power to Be	4,200	2023
20	Community Sport Program Development – ViaSport	SGI: Mayne Island Parks and Recreation Commission BCSP Community Sports Program	3,000	2023
		Total	16,395,918	

Appendix B Growing Communities Fund – Regional and Electoral Area Projects

No.	Service	Project	Grant Allocation (\$)
	Regional		
1	1.310 Land Banking and Housing/CRHC	Village on the Green Affordable Housing Redevelopment	4,200,000
2	1.280 Regional Parks	Regional Trails Widening and Lighting Project	1,932,485
	Subtotal Regional		6,132,485
	JDF		
3	1.523 Port Renfrew Refuse Disposal	Port Renfrew Garbage and Recycling Depot Upgrade	262,500
4	2.650 Port Renfrew Water & 3.850 Port Renfrew Sewer	Port Renfrew Sewer and Water Master Plan Study	262,500
5	1.350 Willis Point Fire Protection	Willis Point Water Supply for Fire Fighting	108,000
	Subtotal JDF		633,000
	SSI		
6	3.810 Ganges Sewer Utility	Ganges Sewer System Infrastructure Upgrades	1,556,015
7	1.459 Pool & Parkland Combined Service	SSI Parks Maintenance Facility	487,500
	Subtotal SSI		2,043,515
	SGI		
8	1.310 Land Banking and Housing/CRHC	Acquisition of Galiano Green - SGI Affordable Housing Project	2,750,000
		Total	11,559,000

Appendix C Safe Restart Funding for Local Governments – Regional and Local Services Projects

Regional

No.	Service Area	Project	Grant Allocation (\$)	Funds Spent 2020-2023 (\$)	Funds Committed 2024 (\$)
1	Corporate Emergency	Emergency Operations Centre (EOC)	515,105	515,105	-
2	Capital Regional Housing Corporation	Capital Regional Housing Corporation – Revenue Shortfalls	295,000	295,000	-
3	Regional Parks	Regional Parks COVID-19 Response	200,000	200,000	-
4	Information Technology	Equipment and Staff Request for AV Support during COVID-19	167,605	167,605	-
6	Corporate Emergency	Regional Emergency Planning Response	136,000	118,706	17,294
5	Human Resources and Corporate Safety	Appointment of Safety Manager – COVID-19 Funding	131,505	131,505	-
9	Corporate Communications	Virtual Public Consultation Capacity during COVID-19	49,110	49,110	-
10	Corporate Services	Legislative Services COVID-19 Business Continuity Management Planning	1,675	1,675	-
Total			1,496,000	1,478,706	17,294

Juan de Fuca

No.	Service Area	Project	Grant Allocation (\$)	Funds Spent 2020-2023 (\$)	Funds Remaining(\$)
1	JDF Grants-in-Aid	One Time Supplementary GIA Safe Restart	61,078	61,078	-
2	Port Renfrew Fire Department	Port Renfrew Fire Department PPE and Cleaning Supplies	8,260	8,260	-
3	JDF Planning	JDF Meeting Room Electronic Meeting Equipment	8,750	8,750	-
4	Otter Point Fire Department	Otter Point Fire Department PPE and Cleaning Supplies	7,480	7,480	-
5	Willis Point Fire Protection	Willis Point Fire Protection PPE and Cleaning Supplies	7,220	7,220	-
6	Shirley Fire Department	Shirley Fire Department PPE and Cleaning Supplies	7,200	7,200	-
7	East Sooke Fire Department	East Sooke Fire Department PPE and Cleaning Supplies	7,200	7,200	-
8	JDF Parks	JDF Parks Toilets Rental in the Parks	7,140	7,140	-
9	JDF Community Recreation	Port Renfrew Community Hall Revenue Shortfall	3,982	3,982	-
10	East Sooke Fire Department	East Sooke Community Hall Revenue Shortfall	3,690	3,690	-
11	SEAPARC	SEAPARC COVID-19 Relief Support	1,000	1,000	-
Total			123,000	123,000	-

Salt Spring Island

No.	Service Area	Project	Grant Allocation (\$)	Funds Spent 2020-2023 (\$)	Funds Remaining(\$)
1	SSI Community Parks	Revenue Shortfalls for Saturday Market in 2020	125,937	125,937	-
2	SSI Parks and Recreation	Revenue Shortfalls for Recreation Programs 2020	40,000	40,000	-
3	SSI Park Land and Pool	Revenue Shortfalls for Pool Capacity and Program Cancellations 2021	39,928	39,928	-
4	SSI Grants-in-Aid	One Time Supplementary GIA Safe Restart	35,000	35,000	-
5	SSI Administration	Electronic Virtual Meeting Improvements	11,800	11,800	-
6	SSI Economic Development	Economic Development Coordinator	10,000	10,000	-
7	SSI Parks and Recreation	Revenue Shortfalls for Recreation Programs in 2020	1,335	1,335	-
Total			264,000	264,000	-

Southern Gulf Islands

No.	Service Area	Project	Grant Allocation (\$)	Funds Spent 2020-2023 (\$)	Funds Remaining(\$)
1	SGI Grants-in-Aid	One Time Supplementary GIA Safe Restart	113,000	113,000	-
Total			113,000	113,000	-

Appendix D Update on the Status of Grant-funded Projects

Projects in Progress

No.	Grant Program	Project	Grant Awarded (\$)
1	Affordable Rental Innovation – Canada Mortgage and Housing Corporation	Regional Housing First Program*	80,000,000
2	Environmental Quality – Green Infrastructure Stream – Investing in Canada Infrastructure Program	Magic Lake Estates Wastewater System Renewal	5,653,266
3	Reaching Home Agreements – Employment and Social Development Canada	Designated Communités	3,227,512
4	Community, Culture, Recreation – Investing in Canada Infrastructure Program – British Columbia	Mayne Island Regional Trail - Phase One Development	2,778,393
5	COVID-19 Safe Restart for Local Governments – Province of BC	COVID-19 Funding for Local Governments	1,996,000
6	Rural and Northern Communities – Investing in Canada Infrastructure Program	SSI: Maliview Wastewater Treatment Plant Upgrade	1,989,000
7	Victoria Housing Reserve Fund – City of Victoria	Caledonia Housing Project	1,065,000
8	Community, Culture and Recreation Stream – Investing in Canada Infrastructure Program – British Columbia	Elk/Beaver Lake Oxygenation System project	750,000
9	Victoria Housing Reserve Fund – City of Victoria	Michigan Housing Project	620,000
10	Canada Community Revitalization Fund – Innovation, Science and Economic Development Canada	Revitalize Centennial Park Plaza	561,748
11	Zero Emissions Vehicle Incentive Program – Natural Resources Canada	Capital Region Vehicle Charging Initiative	315,000
12	Canada Nature Fund – Species at Risk Priority Places – Environment and Climate Change Canada Program	Species at Risk Assessment, Planning and Habitat Restoration at Mill Hill Regional Park	180,000
13	Community Energy Financing – Federation of Canadian Municipalities	Capital Regional Residential Energy Retrofit Program	175,000
14	2022 Extreme Heat Risk Mapping, Assessment, and Planning – Community Emergency Preparedness Fund – UBCM	Capital Region Extreme Heat Vulnerability Mapping Dashboard	150,000
15	Community Buildings Greenhouse Gas Reduction Pathway Feasibility Study – Green Municipal Fund Grant – Federation of Canadian Municipalities	Developing a GHG Reduction Pathway for Capital Regional District Recreation Centres	148,400
16	Local Government Climate Action Program – Ministry of Environment and Climate Change Strategy	2022 Local Government Climate Action Program	126,082
17	BC Hydro Community Energy Manager Program - BC Hydro	CRD's Community Energy Specialist from September 2021 – September 2023	100,000
18	Small Projects – Enabling Accessibility Fund – Employment and Social Development Canada	Improving Accessibility - Panorama Recreation & SEAPARC	100,000
19	Salt Spring Island Foundation	Salt Spring Island MultiSpace Dance Project	9,000
20	2022 Community Connectedness Stream - Plan H Healthy Communities Grant	Building Community Connections with Equity Seeking Groups Currently Underrepresented in Active Transportation project	5,000

*RHFP includes funding from the CRD, BC Housing (contribution), and CMHC (grant). In 2020, each partner committed \$40M towards affordable housing, for a total of \$120M. \$80M was contributed by BC Housing and CMHC.

Projects Completed

No.	Grant Program	Project	Grant Awarded (\$)
1	Major Cities Stream – Rapid Housing Initiative Round 1 – Canada Mortgage and Housing Corporation	Partnership with BC Housing to build supportive housing at 2933 & 2949 Albina St and 1909 Prosser Rd	13,056,502
2	Major Cities Stream – Rapid Housing Initiative Round 2 – Canada Mortgage and Housing Corporation	865 Catherine Street Supportive Housing Project, 45 units	11,290,921
3	Investing in Housing Innovation Grant and Deepening Affordability Grant – BC Housing	51-Unit Project at 7612 East Saanich Rd	4,186,013
4	Zero Emission Vehicle Program – Natural Resources Canada	110 Level Two Electric Vehicle Chargers	460,000
5	FireSmart Community Funding & Supports – Community Resiliency Investment Program 2022 – UBCM	Capital Region FireSmart Program Establishment Project	282,444
6	Zero Emission Vehicle Awareness Initiative – Natural Resources Canada	Capital Region E-Mobility Awareness Initiative	224,000
7	Canada Community Revitalization Fund – Economic Development Canada	Elk Lake Fishing Dock Replacement and Enhancement of Sustainability (Partnership project)	109,000
8	Salt Spring Island Foundation	Mount Maxwell Park Land Acquisition	100,000
9	2022 Regional District Basic Grant – Ministry of Municipal Affairs	Regional District Grant	76,000
10	Safe Restart and Recovery – Province of BC	Salt Spring Island Paratransit System	70,514
11	Early Learning and Child Care Program – Enabling Accessibility Fund – Employment and Social Development Canada	Owl's Nest Preschool Inclusive Outdoor Project	70,000
12	Seed Grant Funding – Canada Mortgage and Housing Corporation	Campus View Redevelopment Project	63,100
13	BC Rural Dividend – Rural Community Development Grants – Ministry of Forests, Lands, Resource Operations and Rural Development	SGL Broadband Connectivity - Planning Project	50,000
14	Zero Emission Vehicle Infrastructure Program, MURBS, Workplaces and LDV Fleets – Natural Resources Canada	Eight Level Two Electric Vehicle Chargers, up to 40K	40,000
15	Implementation Off Program – BC Hydro	Supporting Private Sector Investment in Public EV Charging: Guidelines and Resources	35,000
16	BC Active Transportation Network Planning Grant Program	Update of the Pedestrian and Cycling Master Plan – SSI edition with a focus on a master transportation plan for Ganges Village	30,000

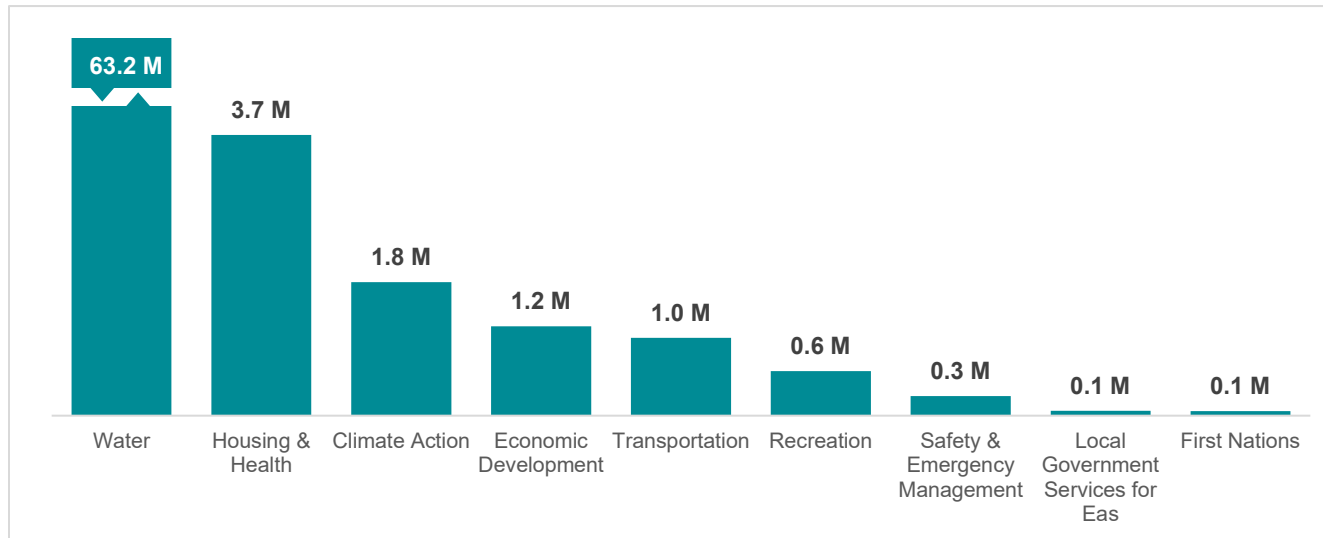
17	2021 Evacuation Route Planning Stream – Community Emergency Preparedness Fund – UBCM	Capital Regional District Evacuation Route Planning Project	25,000
18	Sustainable Affordable Housing – Green Municipal Fund – Federation of Canadian Municipalities	CRHC's Targeting a Net Zero Energy Ready in 104 Unit Affordable Housing Redevelopment in Saanich	25,000
19	2022 Emergency Operations Centre and Training Grant Stream – Community Emergency Preparedness Fund – UBCM	CRD EOC Upgrade Project	24,665
20	2022 Emergency Support Services –Community Emergency Preparedness Fund – UBCM	ESS Modernization Project	22,502
21	Canada Summer Jobs – Employment and Social Development Canada	Panorama Recreation - Aquatics	15,660
22	Canada Summer Jobs – Employment and Social Development Canada	Salt Spring Island Recreation	10,962
23	Grant Program for Specialized Equipment and Training for Police and Related Agencies – BC Civil Forfeiture Office	CRD Regional Parks Compliance and Enforcement Program	8,080
24	Asset Management Planning Program – UBCM	SEAPARC Leisure Complex Facility Condition Assessment	6,450
25	Restructure Implementation Grant – Ministry of Municipal Affairs	Conversion for Florence Lake Improvement District	5,000

*This Appendix provides an update on grant-funded projects as of December 31, 2023. It includes grant-funded projects that were approved prior to 2023.

Appendix E Grant Alignment with Community Needs

Community Needs Aligned with Grant Request (\$71.8 M Applied for 2023 Activity)

The following graph highlights services' pursuit of grant applications in relation to the CRD's identified community needs.



This graph's scale is capped at \$5M to allow comparison between Community Needs. The grant request for "water" greatly exceeds other categories due to a 63.2 M application to the Disaster Mitigation and Adaptation Fund.

**REPORT TO FINANCE COMMITTEE
MEETING OF WEDNESDAY, MAY 01, 2024**

SUBJECT **Royal & McPherson Theatres Services Committee Terms of Reference**

ISSUE SUMMARY

This report is to provide the 2024 Royal & McPherson Theatres Services Advisory Committee (RMTSAC) Terms of Reference (ToR) for the Committee’s review.

BACKGROUND

Under the Capital Regional District (CRD) Board Procedures Bylaw, the CRD Board has the authority to establish advisory committees and appoint members to provide advice and recommendations to Standing Committees and the Board. The ToR serve to clarify the mandate, responsibilities, term lengths and procedures of advisory committees and provide a point of reference and guidance for the committee and its members.

The ToR for the Finance Committee includes reference to the RMTSAC. The RMTSAC reports to the Finance Committee.

This year there is one proposed change to the RMTSAC’s ToR, extending term lengths from one year to two years (see Appendix A). This better aligns to the current practice of RMTSAC members participating for multiple years, while lowering the administrative burden on both municipal and CRD staff to confirm appointed members each year.

CONCLUSION

The ToR serve to clarify the mandate, responsibilities and procedures of committees and provide a point of reference and guidance for the Committee and its members.

RECOMMENDATION

The Finance Committee recommends to the Capital Regional District Board:
That the 2024 Royal & McPherson Theatres Services Advisory Committee Terms of Reference attached at Appendix A be approved.

Submitted by:	Chris Gilpin, MPA, Manager Arts & Culture
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: 2024 Royal & McPherson Theatres Services Advisory Committee Terms of Reference, redline version

APPENDIX A

ROYAL & MCPHERSON THEATRES SERVICES ADVISORY COMMITTEE

PREAMBLE

The Capital Regional District (CRD) Advisory Committee for the Royal and McPherson Theatre Services is established by the CRD Finance Committee to advise and make recommendations to the Finance Committee on matters related to the two sub-regional services operated by the Royal & McPherson Theatres Society (the Society).

The Society manages the theatres on behalf of their respective owners who provide capital and operating support through the services by way of annual grants as specified in the establishment bylaws.

The participants of the Royal Theatre Service, Bylaw 2587, are the City of Victoria, the District of Saanich, and the District of Oak Bay. The participants of the McPherson Playhouse Service, Bylaw 2685, is the City of Victoria.

The Advisory Committee's official name is to be:

Royal & McPherson Theatres Services Advisory Committee

1.0 PURPOSE

The mandate of the Advisory Committee includes:

- serving as the advisory committee to the Finance Committee on CRD funding of the Royal Theatre and McPherson Playhouse services.

2.0 ESTABLISHMENT AND AUTHORITY

- a) The Advisory Committee will provide advice and make recommendations to the Finance Committee for consideration.
- b) The Finance Committee Chair will appoint the Advisory Committee Chair and other members of the Advisory Committee as outlined in section 3.0, upon receiving nominations from each participating municipality.

3.0 COMPOSITION

- a) The Advisory Committee shall consist of the following members:
 - 2 – members (Victoria)
 - 2 – members (Saanich)
 - 1 – members (Oak Bay)

- b) Advisory Committee members will include at least one member of the Finance Committee, and may include elected councillors from participating municipalities who are not CRD Directors.

4.0 TERM

- The term of members of the Advisory Committee shall be ~~one~~ two years.

5.0 PROCEDURES

- a) The Advisory Committee will meet at the call of the Chair
 - in accordance with the annual budget process as set out by the Finance & Technology Department, and
 - have special meetings as required.
- b) The agenda will be finalized in consultation between staff and the Advisory Committee Chair and any Advisory Committee member may make a request to the Chair to place a matter on the agenda.
- c) A quorum is a majority of the Advisory Committee membership and is required to conduct Committee business.

6.0 RESOURCES AND SUPPORT

- a) The Manager of the Arts Development Service will provide administrative support.
- b) Minutes and agendas are prepared and distributed by the Finance & Technology Department.

Approved by the Capital Regional District Board on _____
Date



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REPORT TO FIRST NATIONS RELATIONS COMMITTEE MEETING OF WEDNESDAY, APRIL 24, 2024

SUBJECT **First Nations Relations Operational Update**

ISSUE SUMMARY

To provide an update on recent initiatives supporting the Board's priority of advancing respectful relationships with First Nations.

BACKGROUND

Recent initiatives to support the Board Priority of respectful relationships with First Nations include the following.

Archaeology / Heritage Conservation

Staff are working closely with involved First Nations to collaborate on heritage management and protection as related to archaeological sites across all CRD works, to support projects such as the planning and construction of water main upgrades throughout the region and ecological restoration, planning, infrastructure improvements and routine maintenance in Regional Parks and Electoral Area Community Parks.

External Presentations

CRD staff are being asked to present externally regarding the CRD's approach to reconciliation and related learnings. On April 12, 2024 the General Manager, Corporate Services presented to Metro Vancouver's Indigenous Relations Committee. On April 25, 2024 the Manager, First Nations Relations will present to the Indigenous Zero Waste Technical Advisory Group (IZWTAG) Conference. On June 11, 2024 the Manager, First Nations Relations will deliver a workshop at the Local Government Management Association of British Columbia's Communication & Engagement Professionals Forum.

First Nations Implications in CRD Staff Reports

A new First Nations Implications Guidance Document has been drafted and shared with the Board, that is intended to assist staff in identifying and addressing First Nations implications related to project planning, implementation and staff reports. It provides overarching principles to promote positive relations with First Nations, provides guidance for incorporating a First Nations lens, offers examples of how First Nations' implications can be addressed in staff reports, and provides relevant resources. Training will be provided to staff to support use of this guidance document.

Forum of All Councils

Planning is underway for a 2024 Forum of All Councils, in the fall, to bring together elected leadership from local governments and First Nations in the region. An invitation will be circulated once the date and venue is confirmed.

Government-to-Government Relationship Building Initiative

Government-to-Government leadership-level meetings are ongoing with multiple Nations. The CRD signed a Memorandum of Understanding (MOU) with the Pacheedaht First Nation in

January 2024, and continues to negotiate MOUs with other interested First Nations.

Inclusive Regional Governance

An extension has been granted by the province to all recipients of the Inclusive Regional Governance Study Grant, with a final report now due December 31, 2024. The purpose of the grant is to gather feedback from Nations on potential challenges and opportunities of joining regional district boards, with a focus on working towards legislative changes that would enable this for Nations without a modern treaty. CRD staff are collaborating with local First Nations to facilitate the gathering of feedback on this topic.

Island Rail Corridor

Ongoing engagement with First Nations, the province, and other regional districts regarding the future of the Island Rail Corridor.

Parks & Protected Areas

Recent activities include a site visit with the T'Sou-ke Nation to discuss protected areas management and collaboration opportunities, facilitating ongoing discussions with First Nations regarding interim management guidelines and future uses of the Royal Oak property, and supporting ongoing discussions with First Nations regarding updates to the Regional Parks Land Acquisition Strategy. Staff are beginning to explore the logistics of collaborative training and patrol opportunities between CRD Regional Parks Rangers and Indigenous Guardians.

Solid Waste Management

Staff are continuing to negotiate with the W̱SÁNEĆ Leadership Council to identify collaborative opportunities for economic, employment and environmental protection initiatives associated with the operations and future build out of the Hartland Landfill. Discussions are underway with the paaʔčiidʔatx (Pacheedaht) First Nation regarding solid waste management in Port Renfrew.

South Island Indigenous Business Directory

Continuing to partner with the Greater Victoria Harbour Authority, City of Victoria, the South Island Prosperity Partnership and the Greater Victoria Chamber of Commerce to update the South Island Indigenous Business Directory, a resource to support enhanced procurement from Indigenous businesses. Over 90 businesses are now included, and the website is being updated to enable more efficient searching of the directory.

Supporting CRD Projects & Initiatives

The First Nations Relations Division provides support, guidance and advice to other CRD Divisions regarding First Nations engagement and considerations for project delivery. Projects recently supported include the Bowker Creek Blueprint, Water Supply Area Master Plan, environmental monitoring in the Watershed, Canada Goose Regional Working Group, Mount Work Regional Park Management Plan, HWMET'UTSUM Community Park Interim Management Approach, Healthy Waters Initiative, Transportation Governance Initiative, Long-term Management of Biosolids, Juan de Fuca Land Use Planning, Port Renfrew water and wastewater infrastructure feasibility study, Regional Housing initiatives, and considerations related to the Regional Growth Strategy.

Training & Educational Opportunities

Indigenous Cultural Perspectives training is offered as a foundational training for all new staff, delivered by Indigenous Perspectives Society and First Nations Relations Division staff.

Archaeology Policy and Process, Heritage Site Conservation, and Archaeological Chance Find Management training are offered to staff involved in land altering works, by the Manager of Archaeology. Heritage Site Conservation and Chance Find Management trainings have also been offered to CRD contractors, volunteer CRD Commissioners and volunteers doing invasive species removal and maintaining mountain bike trails in Regional Parks.

Indigenous Relations Coaching was offered to CRD Board Directors in 2023 and into 2024, through Porttris Consulting Group. So far one Director has participated. Two Board Directors and many Commissioners participated in a November 2023 gathering on Pender Island to learn from W̱SANEĆ elders and cultural workers.

IMPLICATIONS

Alignment with Board & Corporate Priorities, Existing Plans & Strategies

Recent initiatives to build strong relationships with First Nations across CRD governance, planning and operations initiatives help implement the Board priorities of hearing more from First Nations, collaborating to build and strengthen new processes for decision-making and service delivery, inviting and incorporating Indigenous leadership and knowledge into CRD works, and supporting shared prosperity through economic opportunities. The work of the First Nations Relations Division supports the ability of the CRD across all divisions to engage with First Nations on existing and emerging plans and strategies and to implement the CRD's Statement of Reconciliation.

First Nations Reconciliation

First Nations are seeking a more respectful, reciprocal government-to-government relationship with the CRD and a role in decision-making related to CRD service delivery in their traditional territories. Through the initiatives summarized above, CRD staff are exploring new approaches to working collaboratively with First Nations.

CONCLUSION

The recent initiatives highlighted in this report illustrate the variety of ways in which the CRD is operationalizing Board commitments to reconciliation. The work of the First Nations Relations Division, in collaboration with other CRD Divisions, supports the Board priority of advancing strong relationships with First Nations.

RECOMMENDATION

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

Submitted by:	Caitlyn Vernon, MES, Manager, First Nations Relations
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer



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REPORT TO FIRST NATIONS RELATIONS COMMITTEE MEETING OF WEDNESDAY, APRIL 24, 2024

SUBJECT **Government-to-Government Relationship Building Initiative Summary Report**

ISSUE SUMMARY

To share the Capital Regional District Government-to-Government Relationship Building Initiative Summary Report with the Board, and to highlight the key themes and recommendations in the Report.

BACKGROUND

As part of 2023 service planning, the CRD Board approved a one-year Government-to-Government Relationship Building Initiative to strengthen relationships with First Nations in the region; understand how each Nation would like to collaborate with the CRD; co-create mechanisms that support respectful, reciprocal engagement; and, identify priority topics to inform the development of a CRD Reconciliation Action Plan. The initiative included capacity funding for nine First Nations. Jemma Scoble Consulting was retained to support staff with implementing this initiative.

In April 2023 a letter from the Board Chair to First Nations outlined the initiative, offered capacity funding, and invited each First Nation to meet with the CRD at the leadership level. Over the past year, CRD has met and engaged with all nine First Nations on the topic of government-to-government relations.

The Government-to-Government Relationship Building Initiative Summary Report (Appendix A), produced by Jemma Scoble Consulting, summarizes the engagement process undertaken and feedback captured from these discussions along with additional input captured from earlier pertinent discussions with First Nations. It includes the work CRD has advanced to date with First Nations and shares an overview of similar work in other jurisdictions.

The report identifies the key themes heard in the feedback from First Nations and makes recommendations to inform the CRD's next steps in pursuing a Reconciliation Action Plan.

Key themes heard included:

- A desire for a new relationship;
- An interest in formalizing the relationship;
- Implementation of UNDRIP;
- The need for a flexible approach;
- A challenge with capacity and a need for resources;
- The importance of Nation-to-Nation dialogue; and
- The need to build the relationship around CRD core services.

The recommendations in the Summary Report are to:

- Prioritize reconciliation with an intentional approach to funding;
- Prioritize reconciliation with resources and time;
- Develop and implement protocol agreements and MOUs with First Nations;
- Move forward with collaborative development of a Reconciliation Action Plan; and
- Continue to build on a principled approach to engagement with all First Nations within CRD's jurisdiction.

The summary of what we heard has not been reviewed by First Nations and will be shared in upcoming meetings. Ongoing dialogue will continue to build on what was heard to further inform and support relationship-building and collaboration on the Nations' priorities.

In recognition that the work of government-to-government relationship building continues past the one-year timeframe of this initiative, and that funding is critical to support this work, the CRD Board has already extended the capacity funding for government-to-government relationship building with nine First Nations. In 2024 service planning, this funding was added to the annual budget on an ongoing basis, subject to annual Board approval. The Board also approved the addition of one new staff member to the CRD's First Nations Relations Division, to be hired in 2024.

Funding to support the development of a Reconciliation Action Plan was approved in the 2022 annual budget, and then postponed to first strengthen the relationships with First Nations and better understand what they would like to see incorporated into a Reconciliation Action Plan. The next step to developing a Reconciliation Action Plan will be to engage in further collaboration with First Nations, Board Directors, and CRD Divisions on the key recommendations of the consultant's report, to co-create a guiding document for the organization.

ALTERNATIVES

Alternative 1

The First Nations Relations Committee recommends to the Capital Regional District Board: That staff incorporate the Government-to-Government Relationship Building Summary Report themes and recommendations into the development of a Reconciliation Action Plan.

Alternative 2

That this report be referred back to staff for additional information.

IMPLICATIONS

First Nations Reconciliation

One way to demonstrate respect for First Nation governments is to integrate and action their feedback and avoid repeatedly asking for input on similar topics. Where non-Indigenous governments focus more on 'ticking the box' of an engagement process and less on putting what was heard into action, this can understandably be frustrating for First Nations and contributes to a lack of trust in non-Indigenous governments.

In this Government-to-Government Relationship Building Initiative, CRD staff and consultants tried to avoid asking questions where input had already been provided, by gathering related input from Nations via previous discussions, current engagement on other topics, and what is happening in other jurisdictions, as well as engagement on this initiative.

Incorporating what was heard into the development of a Reconciliation Action Plan can demonstrate not only that the CRD is listening, but also that the CRD is prepared to implement tangible actions in support of strengthening respectful government-to-government relationships with First Nations.

Through this initiative, First Nations clearly identified that tangible, operational actions are the way the CRD can demonstrate a commitment to reconciliation. Alignment with the United Nations Declaration on the Rights of Indigenous Peoples remains a foundational expectation of all First Nations.

First Nations expressed appreciation to the CRD for offering capacity funding to support the relationship, for the renewed approach to government-to-government relationships, and for the commitment of leadership and staff time and effort towards developing MOUs.

The outcomes of this engagement initiative demonstrate that there is no ‘one size fits all’ approach to government-to-government relationships, and that a sincere, considered, and flexible approach can lead to productive and forward-facing conversations.

Financial Implications

There are no financial implications. The development of a Reconciliation Action Plan can be undertaken within the existing First Nations Relations budget.

Alignment with Board & Corporate Priorities

The Government-to-Government Relationship Building Initiative is directly linked to the implementation of Board Priorities 4a and 4b, to hear more from First Nations as to how they would like the CRD to approach reconciliation, and to collaborate with First Nations to build and strengthen new processes for government-to-government decision-making and service delivery. The Summary Report also supports Corporate Plan initiative 15a-3 by providing key themes and recommendations to inform the development of an organization-wide Reconciliation Action Plan.

CONCLUSION

The Government-to-Government Relationship-Building Initiative Summary Report summarizes the First Nations engagement process undertaken and feedback from First Nations on how the CRD can strengthen government-to-government relationships with the Nations. It also includes an overview of work CRD has advanced to date with local First Nations and shares a scan of similar work in other jurisdictions. The report identifies the key themes heard in the feedback from First Nations and makes recommendations to inform the CRD’s next steps in pursuing a Reconciliation Action Plan.

RECOMMENDATION

The First Nations Relations Committee recommends to the Capital Regional District Board:
That staff incorporate the Government-to-Government Relationship Building Summary Report themes and recommendations into the development of a Reconciliation Action Plan.

Submitted by:	Caitlyn Vernon, MES, Manager, First Nations Relations
Concurrence:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: Capital Regional District Government-to-Government Relationship Building Initiative Summary Report

***Capital Regional District
Government-to-Government Relationship
Building Initiative:
Summary Report***

Prepared by Jemma Scoble Consulting and Kitts Consulting
Prepared for Capital Regional District, Victoria, BC

April 16, 2024

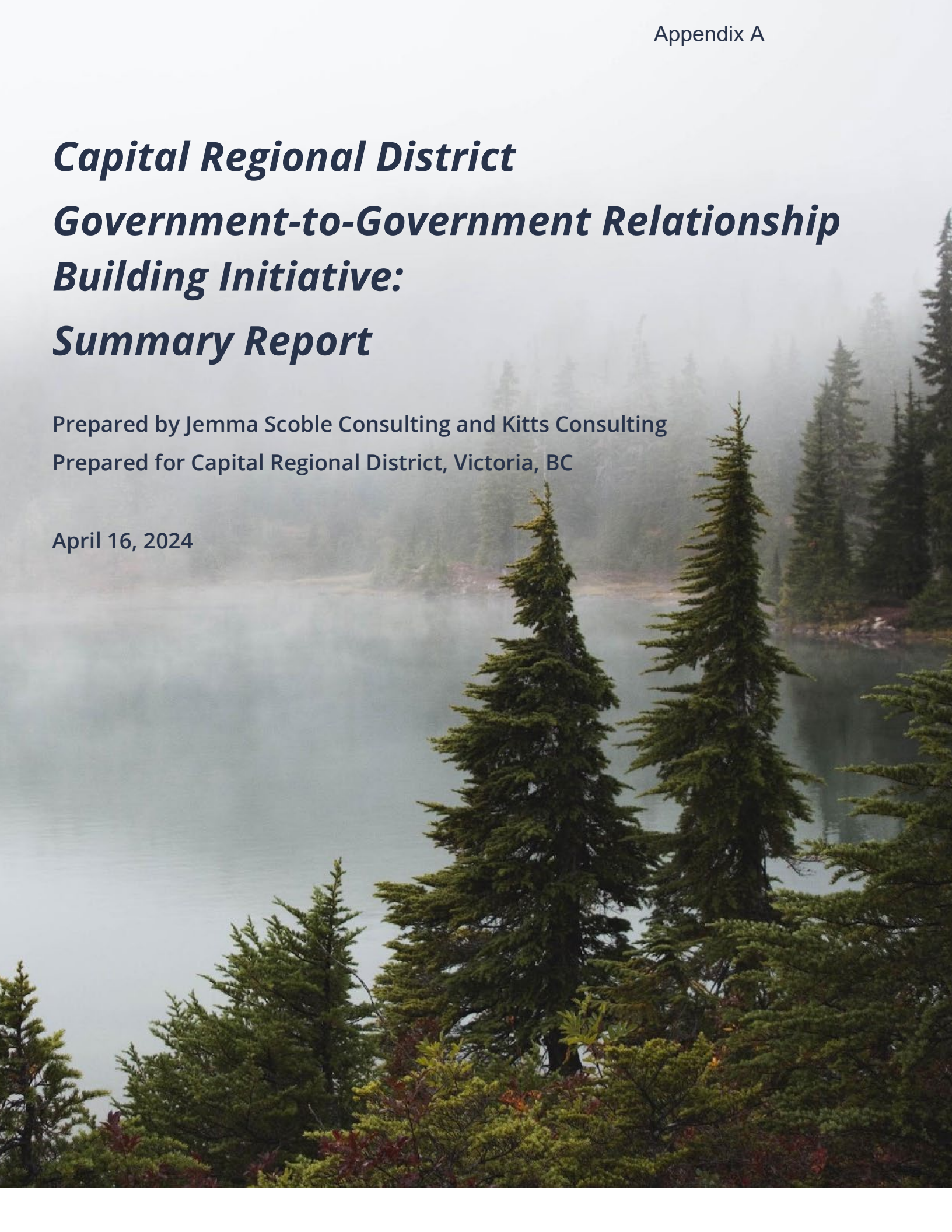


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Executive Summary

The Capital Regional District (CRD) is working towards greater input and involvement from First Nations in the implementation of CRD's core areas of business.

Building on the recommendations of the Special Task force on First Nations Relations (2015 to 2018), the CRD has been pursuing more inclusive approaches to governance and decision-making with First Nations.

The CRD Board approved funding for staff to undertake a one-year engagement initiative with nine First Nations to identify Nation-specific principles, interests, and mechanisms to strengthen relationships, support regular and ongoing dialogue regarding CRD's business areas and inform a broader CRD Reconciliation Action Plan.

To help inform the plan, from April 2023 to March 2024, the Jemma Scoble Consulting Team along with staff from the CRD reached out to nine First Nations who have current population settlements in the capital region as part of the government-to-government engagement initiative.

This report summarizes the engagement process undertaken and feedback from these discussions with additional input captured from earlier pertinent discussions with First Nations. It includes the work CRD has advanced to date with First Nations and shares an overview of similar work in other jurisdictions. Together these learnings will inform the CRD's next steps in developing a reconciliation action plan.

Through meetings, emails, and calls, during the engagement initiative, CRD met and engaged with all nine First Nations on the topic of government-to-government relations. Key themes heard included:

- A desire for a new relationship;
- An interest in formalizing the relationship;
- Implementation of UNDRIP;
- The need for a flexible approach;
- A challenge with capacity and a need for resources;
- The importance of Nation-to-Nation dialogue; and
- The need to build the relationship around CRD core services.

Given the timeframe for the engagement, and the numerous requests of First Nations for project engagement on various CRD initiatives over the same time, the input heard is not exhaustive and additional interests may be raised over the coming years as the CRD continues to build its relationship with First Nation leaders in the region.

The report concludes with key recommendations for consideration in continuing this engagement and in support of a reconciliation action plan, including:

- Prioritize reconciliation with an intentional approach to funding;
- Prioritize reconciliation with resources & time;
- Develop and implement protocol agreements and MOUs with First Nations;
- Move forward with collaborative development of a Reconciliation Action Plan; and
- Continue to build on a principled approach to engagement with all First Nations within CRD's jurisdiction.

In summary, all nine First Nations have responded to the CRD's Government-to-Government Relationship Building Initiative as a positive first step toward improving relationships. Through the discussions, the CRD has begun to develop Memorandums of Understanding (MOUs) with some First Nations, and is learning about the preferences, priorities, and expectations of others when it comes to ongoing engagement with the CRD. CRD staff have recognized the critical need for funding to support ongoing engagement with First Nations, the need for a flexible approach that reflects the unique needs of each community, and the need for greater internal staff resources at the CRD to meet these objectives and support ongoing and meaningful engagement. First Nations desire concrete action that responds directly to their feedback as a demonstration of reconciliation in action, and a clear path toward alignment with UNDRIP, including free, prior, and informed consent, and the right to self-determination.

1. Introduction

The Capital Regional District is working towards greater input and involvement from First Nations in the implementation of CRD's core areas of business.

Building on the recommendations of the Special Task force on First Nations Relations (2015 to 2018), the CRD has been pursuing more inclusive approaches to governance and decision-making with First Nations. Recent consultation on the updated Regional Parks Strategic Plan has reinforced the desire of First Nations to have a more productive and holistic relationship with the CRD and confirmed that some of the constraints to improved relations identified during the Special Task force consultation remain barriers to greater collaboration between CRD and First Nations.

The CRD Board approved funding for staff to undertake a one-year engagement initiative with nine First Nations to identify Nation-specific principles, interests, and mechanisms to strengthen relationships, support regular and ongoing dialogue regarding CRD's business areas and inform a broader CRD reconciliation action plan.

This work is consistent with the CRD's Corporate Plan goal¹ to strengthen relationships with First Nations, and its Board priorities² to collaborate with First Nations to build and strengthen new processes for respectful, reciprocal government-to-government decision making and service delivery that uplift Indigenous self-determination.

The engagement initiative builds on all CRD's recent efforts to engage and consult First Nations on their interests and priorities as they relate to CRD's business areas. The feedback received, together with learnings from all business areas and from other similar organizations and jurisdictions, will inform the approach to the reconciliation action plan.

This report summarizes CRD's First Nations relations efforts to date, a scan of other similar jurisdictions and their approach to reconciliation, and the engagement process undertaken, and feedback received from April 2023 to March 2024 within the government-to-government engagement initiative. Direct input into government-to-government relationships captured from earlier pertinent discussions with First Nations has also been included. The report identifies key themes heard in the feedback from First Nations and makes recommendations to inform the CRD's next steps in pursuing a reconciliation action plan.

1.1 Project Overview

The CRD operates on the territories of 19 First Nations whose ancestors have been taking care of the land since time immemorial. CRD is working towards greater input and involvement from First Nations in the implementation of CRD's core areas of business. In 2023 and 2024, the CRD engaged with nine First Nations, who have current population settlements within the region and several service agreements with the CRD, to seek guidance on how the CRD may strengthen its government-to-government relationships. The CRD proposed to work together with individual First Nation governments to strengthen relationships and co-create mechanisms that support long-term, respectful, reciprocal engagement at both the leadership and operational levels.

1.2 Scope of Work

Jemma Scoble Consulting was contracted to support the CRD's First Nations engagement on the government-to-government initiative. This included supporting CRD engagement efforts to:

¹ CRD Corporate Plan First Nations Goal #3a

² CRD 2023-2026 Board Priority #4

- Strengthen government-government relationships with First Nations on matters pertaining to CRD business to identify areas of shared, mutual interest and potential areas of conflicting interests.
- Understand the preferred forums and frequency for government-to-government conversations.
- Understand the preferred topics and mechanisms for ongoing staff-to-staff operational discussions and how the government-to-government relationship-building initiative can support these conversations and the work at hand.
- Understand the high-level principles, processes, and meeting schedules that could support ongoing engagement with First Nations.
- Understand a model of ongoing funding that could address the administrative and financial resources required to engage with CRD on an ongoing basis.
- Understand possible next steps to continue to build strong relationships and inform a recommendation to the CRD Board to support on-going reconciliation work and inform a CRD Reconciliation Action Plan and alignment with UNDRIP.
- Seek input regarding future paths to participation on the Regional District Board per a request from the Ministry of Municipal Affairs.
- Consider feedback provided by First Nations through CRD's concurrent engagement processes including other meetings, forums, and mechanisms during this time.

Due to the nature of this initiative, CRD leadership and staff have the best understanding of the goals and desires of First Nations in relation to CRD's business activities. The Jemma Scoble Team have deep experience on First Nations engagement but are outside of the everyday operations of the CRD and are not privy to all meetings and discussions with First Nations.

As such, a more considered and collaborative approach was taken that captured both the leadership, knowledge, and influence of the CRD executive team and the expertise and resources of the Jemma Scoble Team.

This report summarizes feedback provided by the nine First Nations between April 2023 to March 2024. This includes feedback provided through the CRD's concurrent consultation processes on other topics, including meetings, forums, and other activities during this time.

1.3 Limitations of the Work

While CRD's government-to-government Initiative took place over ten months and is ongoing, competing interests and resource constraints continue to limit the level and depth of First Nations engagement on CRD projects and initiatives. As such, participation from all

nine First Nations at both the staff and leadership level within the desired timeframe on the government-to-government initiative remained a challenge.

During this time, the CRD was also engaging with various First Nations on the Regional Parks Land Acquisition Strategy, the Mount Work Regional Park Management Plan, Solid Waste Management Plan, the Royal Oak Golf Course Land Acquisition, Inclusive Governance, land altering works/ heritage conservation, numerous regulatory referrals, Liquid Waste Management Plan updates, water and wastewater servicing agreement, land use planning, and the Forum of All Councils. This report has not been reviewed by First Nations.

2. Background: CRD + Reconciliation

The CRD's work in reconciliation began almost ten years ago with the development of the Special Task Force on First Nations Relations in 2015. The work completed by the Task Force demonstrated the CRD's commitment to working with neighbouring First Nations and established government-to-government relationship-building as a priority focus of the Board.

The Task Force delivered its Final Report in 2018, which provided a summary of activities and lessons learned over the course of the Task Force's four-year term. It also presented 8 recommendations for the Board's consideration.

Below are the 8 recommendations and the status of work to date:

1. That the CRD Board commit to hosting an annual Forum of All Councils with political representation from all levels of government.
 - The CRD hosted a Forum of All Councils in 2016, 2019 and 2023. In 2020, 2021 and 2022, Forums were impacted by the COVID-19 pandemic.
 - The Forum of All Councils brings together elected representatives to network, share information and learn. Planning is underway for the 2024 Forum of All Councils.

2. That the CRD Board support the establishment of and participation in an Inter-governmental Working Group with the Province to foster stronger relationships between First Nations and Local Government.
 - Since 2019, the CRD meets quarterly with the province (Ministry of Municipal Affairs and Ministry of Indigenous Relations and Reconciliation) as a forum to raise requests coming from Nations where implementation will require provincial involvement.

3. That the Board adopt the proposed Statement of Reconciliation.
 - The Board adopted the proposed Statement of Reconciliation in 2018.
 - The Statement continues to guide the overall CRD approach to First Nations relations and inform the Board strategic priorities and corporate plan.

4. That the Board pursue a proposed First Nations Remuneration Policy, and direct staff to provide recommendations, for consideration by the incoming Board.
 - CRD adopted amendments to its Board Remuneration and Travel Expense Reimbursement Policy in November 2020, to remunerate First Nation representatives participating in CRD Standing Committees.
 - CRD adopted a First Nations Cultural Honorarium Policy and Guidelines in 2021, to establish consistency in how First Nations are recognized for voluntary work such as blessings, welcomes, and cultural ceremonies, in support of CRD projects and activities.

5. That the Board direct staff to provide recommendations on eliminating barriers and systemic discrimination to ensure a corporate environment that promotes equity and diversity in the workplace, for consideration by the incoming Board.
 - An Equity, Diversity, and Inclusion (EDI) Steering Committee was established in 2020 and meets regularly.
 - Training sessions for staff offered since 2020 have included How to Be an Ally, Unconscious Bias, Unconscious Bias in Recruitment, Active Bystander, Inclusion Literacy and Allyship. EDI training is now foundational for all employees.
 - An EDI training seminar on Inclusion Literacy and Board Readiness was delivered to CRD Board members January 2024, with a follow-up scheduled.
 - Other actions include EDI vision statement drafted; EDI lens incorporated into Employee Experience Survey and action planning in response to feedback; Awareness, Observances and Celebrations calendar broadened; participation in the Pride Parade; and a project to phase-in inclusive washrooms is underway.
 - In 2024, a new Manager of Equity, Diversity, Inclusion and Accessibility was hired.

6. That the Board direct staff to draft a program of future concrete actions to support the CRD's commitment to Reconciliation, for consideration by the incoming Board.

- CRD staff anticipate that the development of a Reconciliation Action Plan will be the focus of its next round of engagement with First Nations.
 - The government-to-government initiative was undertaken as a step towards this goal, to build relationships and hear from Nations about their priority topics for a Reconciliation Action Plan.
7. That the Board direct staff to undertake a feasibility study for an Indigenous economic development partnership model to be considered by the incoming Board.
- In 2020, the CRD undertook a feasibility study for an Indigenous Economic Partnership Model. This feasibility study, led by the Indigenomics Institute, involved engagements with CRD staff and the nine First Nations with populated reserve lands in the capital region and included several goals and recommended actions related to CRD Indigenous employment initiatives, including increased opportunities for First Nations employment across the CRD.
 - The report recommendations have informed recent initiatives related to the Indigenous employment scoping project, cultural perspectives training for CRD staff, the development of a First Nations Communications Framework, inclusive governance at CRD Standing Committees, updating of water and wastewater service agreements, amendments to the procurement policy to encourage Indigenous procurement, development of the South Island Indigenous Business Directory, and incorporating Indigenous-led programming into Regional Park interpretive programs.
8. That the Board recommend to the incoming Chair the establishment of a First Nations Relations Committee as a Standing Committee of the Board.
- The First Nations Relations Committee was established in December 2018.

Since the Task Force, the CRD has pursued several additional reconciliation priorities and First Nation initiatives including:

First Nation involvement in CRD Standing Committees

- In January 2021, the CRD Board approved several bylaw changes to provide for the inclusion of First Nations elected representatives on CRD standing committees. The approved bylaw changes created a flexible model of inclusion where First Nations elected representatives can formally participate and vote on items of interest at CRD standing committees.

Liaison positions

- Through the Wastewater Treatment Project, agreements were signed with the Songhees Nation, Esquimalt Nation, and with the Tsawout, Tsartlip and Tseycum First Nations via the WSANEC Leadership Council, that provided funding for liaison positions for the duration of the project and regular meetings with CRD staff.

Watershed Access Agreement

- In 2018, the *T'Sou-ke Leech Watershed Traditional Use Access Agreement* was signed to support the safe access of T'Sou-ke Nation to the Leech water supply area for traditional use purposes.

Inclusive Regional Governance Initiative

- In 2023, the CRD received a study grant from the Ministry of Municipal Affairs to explore, with First Nations in the region, how First Nations could join the board table as voting members. These discussions were raised as part of the government-to-government initiative and are underway.

Heritage Conservation

- Long identified as a priority by First Nations, the CRD adopted a Conservation and Protection of Heritage Sites policy in 2020, hired an in-house archaeologist in 2022 and has been working across CRD operations to build collaborative relationships with First Nations regarding archaeological and cultural heritage conservation. CRD staff and managers are provided with heritage conservation training and work closely with Indigenous cultural monitors, Guardians, and technicians during land altering works. This works aims to ensure that CRD is respecting First Nations' heritage stewardship policies and perspectives and meeting regulatory obligations. Depending on the nature of the work CRD staff share project information with involved First Nations for input and to collaborate on methodological approaches prior to undertaking land altering works.

Regional Parks

- The *T'Sou-ke Sea to Sea Traditional Use Agreement*, signed in 2018, established the safe and sustainable use of the Sea-to-Sea Regional Park for T'Sou-ke Nation traditional use activities.
- Regional Parks hired an Indigenous Cultural Programmer to develop and offer *Exploring Indigenous Perspectives* programming, which has been offered in the past year to over 2,000 park visitors.

- The Regional Parks and Trails Strategic Plan, updated in 2023, includes several reconciliation-related priorities, such as the inclusion of a new land use designation – a conservancy area – to facilitate the protection of natural or cultural features, primarily for their intrinsic value to First Nations. The Strategic Plan was informed by input from First Nations as summarized in the Strategic Plan Engagement Summary. Regional Parks staff are collaborating with First Nations on the development of management plans, approaches to heritage conservation, traditional use agreements, ecological restoration, and other priorities identified by Nations.
- In April 2023, CRD began engaging with First Nations on the development of a new Regional Parks Land Acquisition Strategy. Substantive feedback has been received and this work is still in progress.

Community Parks

- CRD community parks are located within the Salt Spring Island, Southern Gulf Islands and Juan de Fuca Electoral Areas, and are governed differently than Regional Parks, with few staff or volunteers and limited budgets. A recent focus has been on heritage conservation within community parks, collaborating on heritage management and relationship-building with First Nations.

Indigenous Employment:

- In 2023, an Indigenous Employment Scoping Project sought to learn how First Nations and Indigenous organizations in the capital region would like to be engaged on employment initiatives, assess CRD readiness to collaborate on employment partnerships and initiatives with Indigenous partners, and research wise practices related to Indigenous employment and workplace cultural safety. Recommendations are outlined in the [2023 Indigenous Employment Project Summary Report](#), [Capital Regional District Indigenous Employment Project Findings and Recommendations Report](#), and [Report on Wise Practices: Indigenous Employment and Culturally Safe and Supportive Workplaces](#). The next step is the development of an Indigenous Employment Strategy for the organization.

Solid Waste Partnership Agreement:

- Since 2022, negotiations are underway with First Nations to identify collaboration opportunities for priority economic, employment and environmental protection initiatives associated with the operations and future build out of the Hartland Landfill.

Indigenous Procurement:

- In May 2022, the CRD Board amended the Procurement Policy to better enable procurement from Indigenous businesses. This included language to encourage Indigenous procurement opportunities in a way that supports regional economic capacity building.
- In June 2023, the CRD, in partnership with the Greater Victoria Harbour Authority, the South Island Prosperity Partnership, the City of Victoria, and the Greater Victoria Chamber of Commerce, launched the [South Island Indigenous Business Directory](#). The Directory is a listing of self-identified Indigenous businesses and was developed to learn more about Indigenous businesses in the southern region of Vancouver Island, to find opportunities to procure more goods and services from Indigenous businesses, and to support the greater goal of Indigenous economic reconciliation.
- Direct procurement from First Nations includes silviculture operations in the Watershed, operation of the Spring Salmon Place Campground (Sooke Potholes), standing offer contracts for cultural workers, archaeological inventory contract(s), and a trucking company working with the Residual Treatment Facility at the Hartland Landfill.

Water & Wastewater Service Agreements:

- The CRD is in discussion with First Nations to update water and wastewater service agreements that address the Nations' needs and priorities.

Juan de Fuca Local Area Services:

- The CRD is collaborating with First Nations regarding infrastructure feasibility studies, official community plans, heritage conservation and land use referrals.

Recent Education and Training for Board Directors:

- In February 2022, the CRD Board of Directors were offered a 3-hour online Introduction to Cultural Perspectives Training, delivered by Indigenous Perspectives Society. Twenty-six Directors and alternate Directors participated, along with the Executive Leadership Team.
- In May 2023, the CRD Board was offered a 3-hour in-person Indigenous Intercultural Skills Training, delivered by Indigenous Perspectives Society. Twenty-four Directors and alternate Directors participated, along with the Executive Leadership Team.
- The 2023 Forum of All Councils provided an opportunity to learn from guest speakers and hear from the Nations directly, as outlined in the [Summary Report](#).
- In 2023 and 2024, the CRD Board of Directors were offered individual one-on-one Indigenous Relations Coaching with Porttris Consulting Group.

- Two Board Directors and many Commissioners participated in a 2023 gathering on Pender Island to learn from WSANEC elders and cultural workers.

Recent Education and Training for CRD Staff:

- In 2022, 664 CRD staff participated in a 2-hour Cultural Perspectives training, offered by Indigenous Perspectives Society. This training is now foundational for all employees.
- In 2022, 134 staff who work directly with members from the local First Nations, including CRD executive leadership, attended a 3-hour in-person Building Local Relationships Workshop, delivered by Indigenous Perspectives Society.
- Archaeology Policy and Process, Heritage Site Conservation, and Archaeological Chance Find Management training are offered to staff involved in land altering works. Heritage Site Conservation and Chance Find Management trainings have also been offered to CRD contractors, volunteer CRD Commissioners and volunteers doing invasive species removal and maintaining mountain bike trails in regional parks.
- The First Nations Relations Division supports and facilitates opportunities for staff to learn directly from First Nations in community and on the land, wherever possible, including site visits and gatherings involving staff and First Nations representatives related to archaeological and cultural heritage conservation, the role of cultural workers, ecosystem restoration, park management planning, and more.

Resources for CRD staff and Board Directors

- In addition to trainings and the procurement policy, cultural honoraria policy, Conservation and Protection of Heritage Sites policy, Indigenous employment reports, and South Island Indigenous Business Directory, several resources have been provided to support CRD staff and Board in their work with First Nations, including:
 - Guide to offering Territorial Acknowledgements (2019)
 - First Nations Communications Framework (2022)
 - Working with Indigenous Elders Guidance Document (2023)
 - First Nations Implications: Guidance for Writing CRD Staff Reports (2024)

Enhanced Level of Engagement:

- In many cases, the CRD is engaging with First Nations on plans and projects even where not legally obligated to do so under the *Local Government Act*. This is being done in response to requests from First Nations, to facilitate operational

requirements (e.g. obtain Crown permits, co-develop project plans, avoid delays), and to support the CRD's goal of relationship building.

Resource Sharing

- The CRD shares resources with First Nations as resources are made available through CRD works, including logs for firewood, logs for art and ceremonial purposes, gravel for Nation-led infrastructure projects, and deceased eagles for ceremonial purposes.

3. Learnings from Other Jurisdictions

On November 28, 2019, British Columbia enacted the *Declaration of Rights of Indigenous Peoples Act (DRIPA)*, establishing the United Nations' Declaration on the Rights of Indigenous Peoples (UNDRIP) as the province's framework for reconciliation and mandating the provincial government to bring all its laws into alignment with UNDRIP. On March 30, 2022, the Province released the DRIPA Action Plan, developed in consultation and cooperation with Indigenous peoples as required by section 4 of DRIPA.

The DRIPA Action Plan identifies goals and outcomes that form the long-term vision for implementation of UNDRIP in British Columbia.

As part of the DRIPA Action Plan the Province is requiring the Ministry of Municipal Affairs to support inclusive regional governance by advancing First Nation participation in regional district boards. The DRIPA Action Plan also requires the Ministry of Municipal Affairs to review the principles and processes that guide the naming of municipalities and regional districts and evolve practices to foster reconciliation in local processes.

Several local governments in British Columbia have already acknowledged UNDRIP's applicability to their operations by explicitly adopting UNDRIP, or by stating their intention to do so. Others are looking for ways to adopt UNDRIP but are unclear on the implications. Given the important role local governments play in land-use planning, environmental protection, emergency planning, services provision, and economic development, it is imperative for local and regional governments to understand their obligations to First Nations and to ensure those obligations are met, and that the inherent rights expressed and recognized in UNDRIP are upheld.

To support this report and its recommendations, a regional scan of reconciliation initiatives across the 28 regional districts in BC was completed. Additionally, a few key municipalities leading the way in reconciliation were also examined.

Overall, the regional scan indicated that the CRD is on the right path and taking steps aligned with other regional districts to advance reconciliation. And while the regional scan

demonstrates that this work has taken many different shapes, key themes emerged. Many of these are identified in Strategic Plans and include the following objectives, goals, and priorities:

- Develop a Reconciliation Action Plan
- Create principles of reconciliation or a statement of reconciliation to guide this work
- Develop Protocol Agreements with interested First Nations
- Support the Province's work around inclusive governance
- Find opportunities to increase greater understanding of staff and board around UNDRIP and reconciliation in the region
- Create a committee of the Board to guide First Nations relations and reconciliation goals; and
- Consult in a meaningful way on regional plans and projects.

Appendix A includes a summary of some of the work being led by local and regional governments in BC, and while it is not exhaustive, it demonstrates strong alignment across regional governments and the various efforts being taken to support the implementation of DRIPA. This scan informed the recommendations section of this report.

4. Government-to-Government Initiative 2023

4.1 Engagement Approach

The Jemma Scoble Consulting team approaches engagement and consultation with First Nations in a manner that is grounded in respect for the lived experiences, knowledge, priorities, available time, interests, and perspectives of each Indigenous group. Our team understands that a Nation's priorities are often not those of another organization or project proponent. We work to ensure that consultation timelines and requirements are communicated respectfully and meaningfully. We understand that engagement activities may need to be flexible and that plans can be affected by factors that disproportionately impact Indigenous communities such as the COVID 19 pandemic. Recently we have witnessed the trauma and pain associated with finding children's remains at former residential schools. Awareness and consideration of this trauma and of the effects of colonization must inform any work with Indigenous communities.

The CRD's Government-to-Government Engagement Initiative was intended to follow two concurrent streams of work:

1. Outreach to First Nations leadership, coordinated by CRD staff with support from the Jemma Scoble Team, and
2. Outreach to First Nations staff, coordinated by the Jemma Scoble team with involvement of CRD staff as needed.

However, in practice, due to the Nations' preferences, desire to focus the discussions, and limited resources, the CRD and the Jemma Scoble Team collaborated to implement one approach. In some instances, meetings on the government-to-government initiative were held at the leadership level with key staff present, and in some instances, meetings were held at the staff level.

CRD and its leadership were the key representatives to support relationship building and government-to-government dialogue.

This work focused on the following nine First Nations:

1. X^wsepsəm (Esquimalt) Nation
2. Songhees Nation
3. P'a:chi:da?əht (Pacheedaht) First Nation
4. Sc'ianew (Beecher Bay) First Nation
5. T'Sou-ke Nation
6. BOŶÉĆEN (Pauquachin) First Nation
7. SŶÁUTW_ (Tsawout) First Nation
8. WJOŁEŁP (Tsartlip) First Nation represented by the WŶÁNEĆ Leadership Council
9. WŶIKEM (Tseycum) First Nation represented by the WŶÁNEĆ Leadership Council

4.2 Engagement Methods

For the government-to-government initiative, various methods of engagement took place led by both the CRD First Nations Relations Division and the Jemma Scoble Team. This included:

- Introductory Letters
 - All identified First Nations were sent a letter from the CRD Board Chair on April 21, 2023, regarding the government-to-government initiative.
 - The following information was included:
 - Background on the government-to-government initiative
 - Intended goals and desired outcomes of the initiative
 - Offer of funding
 - A request to meet

- Engagement Letter
 - Following the initial letters, CRD and the Jemma Scoble Team followed up with First Nations with a draft Engagement Letter detailing the funding offered and proposing how the funds can be used to support the initiative.
- Inclusive Governance Update
 - In October, First Nations were provided with information on a Ministry of Municipal Affairs initiative on inclusive governance. A backgrounder was provided, and additional funding was offered for their participation and feedback.
- Emails and Phone Calls
 - All First Nations were contacted by both phone and email with follow-up information, meeting requests, and other details as requested.
- Meetings and Follow-ups
 - Meetings took place with First Nations, in-person or virtually, as requested.
 - Follow up after meetings occurred to ensure feedback shared was properly captured and additional thoughts could be shared, as appropriate.
- Feedback
 - Feedback was provided through meetings, phone calls, emails, and written submissions, according to the preferences of each First Nation.

The engagement methods varied Nation to Nation depending on how communication unfolded. In some cases, CRD was organizing additional meetings with First Nations on other topics and for reasons of synergies, and creating one point of contact, the CRD took the lead. In other cases, where the Jemma Scoble Team had direct relationships with staff and where their work on other CRD initiatives aligned, the Jemma Scoble Team took the lead. The flexible engagement approach allowed the CRD and the Jemma Scoble Team to respond to First Nations on an individual basis.

4.3 Engagement Outcomes

In summary, all nine First Nations have responded to the CRD's Government-to-Government Initiative. The CRD has met with some First Nations, has upcoming meetings scheduled with other First Nations, and has established regular meetings for 2024 with two First Nations. The CRD has had discussions with First Nation staff, leadership, and legal counsel depending on their preference, capacity, and priorities. The CRD has signed one Memorandum of Understanding (MOU) and is working on additional MOUs with four other First Nations that outline key priorities, communication methods, and a new path forward for meaningful government-to-government relationship building.

Key outcomes of the initiative overall when compared with objectives are as follows:

- Outreach from the CRD and a renewed approach to government-government relationships with First Nations was received as a positive first step to more productive relationships.
- CRD learned from many First Nations their priorities for engagement frequency, expectations around process, preferences for communications and key topics, and in some cases principles to guide longer-term relationships.
- Overall, there is no “one size fits all” approach to government-to-government relationships. A sincere, considered, and flexible approach to the engagement process led to productive and forward-facing conversations.
- All levels of government remain in a “trust deficit” with many First Nations who are repeatedly asked to engage and share perspectives, which has rarely resulted in lasting change compared with the level of effort invested to try and achieve it.
- Funding the ongoing government-to-government relationship in a substantive way was well-received as it signaled respect for the First Nation’s time, and their lack of resources compared with the volume of government requests they receive.
- Funding remains a critical element of ongoing engagement and must be flexible to accommodate differing demands on First Nations from the CRD.
- Development of a reconciliation action plan with concrete implementation steps was also well-received as part of CRD’s next steps with First Nations.
- Alignment with UNDRIP, including free, prior, and informed consent, and the right to self-determination incorporated in CRD’s actions remain a foundational expectation of all First Nations.
- First Nations continue to provide consistent and important feedback through all engagement processes led by the CRD and it remains critical to build on this input, rather than request its repetition across various independent CRD initiatives.
- Many First Nations are interested in discussing further the request for input by the Ministry of Municipal Affairs regarding representation on regional district boards. CRD’s role in assisting Nations to gather to discuss this further with one another was a topic of discussion.

5. Key Themes

5.1 A Desire for a New Relationship

In discussions with First Nations and through the Forum of All Councils held on October 14, 2023, all First Nations expressed a desire for stronger working relationships with the CRD.

Overall, it was felt that a stronger relationship at the governance level is needed to support better relations.

- There was a **desire for a less transactional approach** and a more open and collaborative model for working together. First Nations referenced frequent and regular meetings at both the leadership and staff level.
- Some First Nations **stressed the need for action** and were frustrated with the slow progress despite some recent positive meetings. There was a desire to see more reconciliation in action, and begin real discussions on a Reconciliation Action Plan, Memorandum of Understandings, and other agreements.
- First Nations shared that a relationship is two-way and that the CRD must **understand and appreciate Indigenous ways of being** more fully.
- The call for a new relationship **stressed the need for a meaningful commitment by the CRD to reconciliation, including greater capacity and resource support for First Nations**, regular interactions, and mutually beneficial relationships.

5.2 An Interest in Formalizing the Relationship

As referenced above, First Nations expressed an interest in developing formal agreements with the CRD that outline the relationship, objectives, and priority topics and interests. The current informal approach has not been producing meaningful relationships at the leadership level, and the importance of having a document to guide discussions and lead work efforts was noted.

- Generally, First Nations identified that having **an agreement that identifies priority topics, roles and responsibilities, communication principles**, and an associated workplan and budget would help to support the development of a new relationship.
- There was also an understanding that the relationship would evolve over time and a desire to see **progress over perfection**.
- Several First Nations noted **the importance of formal agreements to guide future discussions** between the organizations when current leadership individuals have moved on.
- First Nations were **interested in co-developing draft agreements**, and some First Nations were open to have the CRD share a first draft for consideration.
- Many **First Nations have prioritized these discussions** and are actively resourcing the development of an agreement with the CRD.

5.3 Implementation of UNDRIP

All meetings with First Nations on the government-to-government initiative led back to UNDRIP and the need to actively implement the BC government's *Declaration on the Rights of Indigenous Peoples Act* (DRIPA). Articles 26³ and 32⁴ of UNDRIP were specifically referenced, which speak to Indigenous Peoples rights to the land.

- Discussions around **early involvement, consent, and decision-making** were referenced repeatedly. First Nations raised **the importance of developing a Reconciliation Action Plan** that identifies priority areas, lists concrete actions, and lays out a timeline.
- To this end, First Nations repeatedly referenced **the need to be part of the decision-making process and the limitations of the *Local Government Act***. This aligns with the current initiative the CRD is leading on behalf of the Ministry of Municipal Affairs on inclusive governance and possible considerations for greater participation of non-Treaty First Nations in regional district boards. This work is ongoing, but First Nations have stressed the importance of **having a seat at the table and recognition of Indigenous self-determination**. They expressed concern that First Nations are often regulated to advisory positions that have little to no power, and that feedback is requested, but the outcome often feels pre-determined.

5.4 The Need for a Flexible Approach

While First Nations are interested in working with the CRD in a new way, there was a desire for flexibility in approaches and a movement away from a 'one-size-fits-all' perspective.

- **Some First Nations prioritized leadership discussions** and wanted to see a formal government-to-government relationship established, where **others prioritized staff interactions and movement and progress on current projects** and initiatives.
- In terms of scheduling, some First Nations have established Chief and Council schedules a year in advance, while others, particularly the smaller communities, do not have established council calendars. **The need to adapt to changes and arrange meetings at the last minute is necessary**. In the same vein, the limited

³ Indigenous peoples have the right to own, use, develop and control the lands, territories, and resources that they possess by reason of traditional ownership or other traditional occupation or use, as well as those which they have otherwise acquired.

⁴ Indigenous peoples have the right to determine and develop priorities and strategies for the development or use of their lands or territories and other resources.

capacity of First Nations requires an adaptive approach. **First Nations are under resourced, and many staff perform multiple roles.**

- Generally, the **CRD will want to follow the lead of each First Nation in determining the best way forward.** No two First Nations will work with the CRD in the same way and **being open to different approaches will help the CRD be successful** in its work with First Nations.

5.5 A Challenge with Capacity/A Need for Resources

A significant limitation facing First Nations is the lack of time and resources. There is a continued need for core funding to support and resources government-to-government relationship building.

- For example, the Tsawout First Nation Referrals Coordinator referenced that **they receive over 600 referrals a year.** These requests from external agencies, industry groups, and the business community demand their time and resources often requiring immediate responses, meetings with Chief and Council, technical expertise, and cultural knowledge.
- **In 2023, the CRD alone was engaging with many of these First Nations on more than 10 initiatives during the time of this initiative** - Regional Parks Land Acquisition Strategy, the Mount Work Regional Management Plan, Solid Waste Management Plan, the Royal Oak Golf Course Land Acquisition, Inclusive Governance, heritage conservation, Liquid Waste Management Plan, water and wastewater servicing agreement, land use planning, the Forum of All Councils, and multiple regulatory referrals. These areas of work represent the many facets of the CRD - and a staff base of 746 regular and 480 auxiliary employees - who are interacting with Nations whose staff may number less than 10.

5.6 The Importance of Nation-to-Nation Dialogue

During many discussions with First Nations the importance of ongoing dialogue between First Nations on shared issues and interests was stressed.

- CRD received positive feedback regarding the acknowledgement that First Nations want to caucus first before further advancing discussions with the CRD regarding the Royal Oak property.
- **Acknowledging this important step, when desired by First Nations** regarding issues and interests that require or would benefit from shared decision making and/or discussion and input **demonstrates respect for Indigenous ways of working and improves relationships overall.**

5.7 The Need to Build the Relationship around CRD Core Services

During many discussions with First Nations, operational issues were at the forefront of the conversation, with some First Nations agreeing to advance government-to-government discussions through the lens of operational topics only.

- With respect to topic matters, **many discussions turned to operational matters quickly, highlighting the importance of a working relationship with First Nations around CRD's core business areas.** Topics such as water rates and park management often took precedence to broader high-level topics. **For many First Nations these are urgent issues** that must be addressed with the CRD before other matters can be discussed.
- For First Nations, **developing relationships with multiple levels of government takes time and resources.** There is a **need to focus the relationship on the core services that CRD provides** as well as the role CRD plays in the region on other topics.
- For the CRD and First Nations, CRD's role as a service provider will shape much of the discussion and **there will always be a need to operationalize the feedback shared between parties** to result in an overall positive, productive, and long-term relationship.

6. Recommendations & Proposed Next Steps

6.1 Prioritize Reconciliation with an Intentional Approach to Funding

The success of the government-to-government Initiative was partly due to the funding support the CRD provided to First Nations. Nine First Nations were offered \$25,000 to:

- facilitate leadership and staff meetings between the CRD and the Nation,
- provide verbal or written input and guidance on strengthening our government-to-Government relationship, as desired.
- provide verbal or written input regarding the principles, protocols, and meeting schedules that could support ongoing engagement, and
- identify and share Nation priority topics for developing a CRD Reconciliation Action Plan.

Given First Nations' competing interests, the approach to provide significant funding contributed to the high response rate with all 9 First Nations signing the Engagement Letters and arranging meetings with the CRD. Staff time is significantly limited due to

competing priorities and demands from other levels of government and industry as well as the needs of their members and community.

Generally, a piecemeal project-by-project approach with limited funding is not well received. Nations feel like no one is considering the broader effects and impacts on their community and the fragmented funding means that they are continually submitting invoices, tracking funding, and piecing together staff to review, meet and comment on projects. There is generally little to no warning of an increase in project demand year to year.

While it is difficult to avoid project funding in this way, it is recommended that if project funding is made available to support CRD's operational work that the funding is tracked Nation by Nation to demonstrate the ask and work requested of each First Nations. At the beginning of the year, a project list and funding offers could be presented to allow First Nations to consider their staffing and resource requirements.

Generally, given the CRD's requests for First Nations input and involvement, and the overall relationship-based dialogue, it is recommended that funding be considered in these categories:

- **Intergovernmental Relationship**
Annual funding to be used at the discretion of First Nations to support government-to-government work including leadership meetings, implementation of protocol agreements or MOUs, and liaison positions.
- **Project-specific**
Funding tied to specific projects with clear requests/expectations outlined. For example, regulatory referrals and non-regulatory projects where CRD is requesting input. Amount to be determined based on estimated level of effort and project duration. Where possible, CRD to provide an overall project list to First Nations in a coordinated manner at the start of the year.
- **Engagement funding**
Project-specific, for larger projects. Funding available for periods of peak demand on First Nations time and resources such that a portion of a staff person's time would be remunerated. This type of funding may only be applied to specific Nations during exceptional times, to ensure that resources are supported and to reduce administrative burden (e.g., 25% of a staff person's wage for 6 months to be engaged on time sensitive deliverables).
- **Cultural monitoring & ceremony**
Project-specific honoraria, for example for blessings, welcomes, cultural ceremonies, elders' knowledge sharing, and to those knowledge keepers who

provide oversight pertaining to project approach and implementation. Also funding for requests related to archaeological and cultural work at specific sites and/or for specific initiatives. Funding for ceremonial and spiritual purposes may be required to honor traditional law and protocol.

Funding ranges could be estimated and presented to First Nations for discussion and refinement, based on professional services fees from various disciplines. Effective tracking and management tools would be required to ensure requests, amounts and status are easily known by CRD and Nation staff. The approach should be documented and available to share with First Nations to ensure transparency.

6.2 Prioritize Reconciliation with Resources & Time

With 19 First Nations having traditional territories that overlap CRD's jurisdiction, reconciliation is a big job that requires significant staff time and commitment. Currently, the First Nations Relations Division has four full-time permanent positions: Manager, First Nations Relations; Manager, Archaeology; Advisor, First Nations Relations; and Administrative Support Clerk. Feedback received during the government-to-government initiative around the level of engagement and flexibility required is far greater than can be accomplished with only these positions.

Relationship building is central to this work and identifying key leads who can regularly attend meetings to create a lasting and meaningful relationship is critical. Ideally, leads from the Board, the Leadership Team, and the First Nations Relations Team would be identified for each Nation, and participation would vary depending on the type of meeting arranged. Because this work is so heavily based on relationships, having the key contacts remain as consistent as possible is critical.

Recommendations include:

- Hiring additional experienced staff to support reconciliation work and the development/implementation of MOUs with First Nations.
- Identifying Board and staff leads for ongoing government-to-government work.
- Prioritizing meetings with First Nations and being open to scheduling based on their availability.
- Consistently ensuring that First Nations representatives are meeting with their counterparts from CRD (e.g., Chief to Board Chair)

6.3 Develop and Implement Protocol Agreements and MOUs with First Nations

CRD has made considerable progress in formalizing new relationships with First Nations in the last year. One agreement has been approved and many are in draft. While this takes

significant resources, the real work is in the implementation of these agreements, which will require work plans, budgets, experienced staff, and working groups.

To support this work, the following steps are recommended:

- Continue to formalize relationship agreements with the nine First Nations with communities in the region.
- Develop a system for managing the implementation of Agreements with First Nations.
- Ensure appropriate resources are identified to support the implementation of the Agreements.

6.4 Move Forward with Collaborative Development of a Reconciliation Action Plan

With active discussions underway with nine First Nations, the CRD is well positioned to move forward with the development of a Reconciliation Action Plan. One of the key goals of the G2G initiative, as outlined in the letter to First Nations, was to learn more about First Nation priority topics for the development of a Reconciliation Action Plan.

This work would be guided by these discussions and the various engagements the CRD has had with First Nations over the last two years and would respond directly to First Nations concerns that energy is too often focused on CRD projects, priorities, and planning and that concrete actions that respond directly to the issues and interests raised by First Nations is essential to building lasting relationships.

A Reconciliation Action Plan would guide CRD's actions to advance truth and reconciliation for the next 5 to 10 years and would build on the CRD's existing commitments to First Nations, while also advancing the earlier work of the Special Task Force on First Nations Relations.

Typically, Reconciliation Action Plans are high-level, action-oriented documents that identify goals and priorities in key pillars like employment, business development, community relations, land use, etc. Operational work plans may be developed to support the implementation of a Reconciliation Action Plan over a specific timeline. Many organizations choose to report on their efforts to advance reconciliation annually to demonstrate the work completed and the progress made.

Creating a concrete plan to support reconciliation is paramount. To date, the CRD has formalized a Statement of Reconciliation, created a First Nation Relations Committee, is working to establish new relationships with First Nations through the Government-to-Government Initiative, and is pursuing reconciliation-related initiatives across a variety of CRD works. A Reconciliation Plan, focused on clear actions the CRD will take, is a logical next step that would indicate that the CRD is committed to prioritizing this work.

Recommendations include:

- Develop a CRD Reconciliation Action Plan in collaboration with First Nations and CRD leadership.
- Explore the opportunity of the 2024 Forum of All Councils to allow for the co-development of key pillars, and the identification of a preferred approach on the plan's development.
- Work together with First Nations through their preferred process to receive input on Reconciliation Action Plan priorities, and action steps.
- Incorporate the themes heard during government-to-government engagement and other consultation processes to inform commitments and actions.
- Build on the priority topics heard through the government-to-government discussions to inform a Reconciliation Action Plan.
 - Operational topics raised as priorities include water & wastewater infrastructure, parks & protected areas, heritage conservation, land use planning, referrals processes, solid waste management, land acquisition, environmental protection, harvesting opportunities, cultural learning opportunities for Board & staff, and art, place names & public education.
 - Over-arching topics include, but are not limited to, governance, funding, economic opportunities, and employment.
- Track actions and implementation to demonstrate how the CRD is responding to First Nations issues and interests and taking a relationship-based approach with an emphasis on ongoing learning.

6.5 Continue to Build on a Principled Approach to Engagement with all First Nations within CRD's Jurisdiction

The CRD's administrative boundaries overlap the traditional territories of 19 First Nations. While the government-to-government initiative focused on the nine First Nations that have population settlements in the region, we know that the other ten First Nations work regularly with the CRD around referrals, service delivery, and operations. For example, all 19 First Nations prioritized providing input into the Regional Parks Strategic Plan update and the Regional Parks Land Acquisition Strategy update.

While day to day engagement with these ten First Nations is less frequent than the nine engaged in the government-to-government initiative (who each have multiple service agreements with the CRD and communicate regularly), all interactions CRD has with First Nations in carrying out core business activities should be based on the same principles.

Building on the government-to-government engagement process, a principled and interest-based approach to engaging these additional 10 First Nations is recommended. An approach of engaging with respect, listening to learn, demonstrating a commitment to UNDRIP through actions and continuing to fund the unique demands that the CRD may have would continue to build positive working relationships. The method of approaching these relationships should reflect the requests put forth by the CRD and the input received to date from these Nations around their specific preferences and priorities.

It is recommended that the CRD continue to build these relationships through the opportunities of project-based initiatives by providing funding and consistent points of contact, actioning feedback received and looking for ways to honour the knowledge shared during engagement with respect and reciprocity.

Appendix A: Governance Scan, Reconciliation Public Commitments, and Initiatives

Updated as of March 11, 2024

REGIONAL GOVERNMENTS

There are 28 regional districts in BC, including the Capital Regional District. Below is a high-level scan of publicly available information as it relates to a regional districts' public commitment to Indigenous reconciliation.

1. **Alberni-Clayoquot Regional District (ACRD)**

- ACRD was the first municipal government to welcome treaty First Nations to its board as full voting members in April 2012. The four members of the Maa-nulth Treaty - Huu-ay-aht, Toquot, Uchucklesaht, and Yuułuṭiḥʔath - currently all have voting seats on the ACRD Board.
- ACRD's [2024-2027 Strategic Plan](#) identifies a strategic planning focus of partnership and communications. The plan highlights objectives including:
 - o Develop protocol agreements with regional First Nations communities to support reconciliation and partnering efforts.
 - o Advance options for legislative change that facilitate the option for adding non-treaty nations to the regional Board in accordance with Declaration on the Rights of Indigenous Peoples Act (DRIPA) legislation.
 - o Work with Huu-ay-aht First Nations and the Bamfield community on the exploration of a joint community master planning initiative.
 - o Develop airport development plans in collaboration and/or partnership with First Nations whose land the airports operate on.
- The 2021 [Government-to-Government Accord](#) between ACRD and Tseshaht First Nation acknowledge UNDRIP and TRC Calls to Action as guiding principles.

2. **Bulkley-Nechako Regional District (BNRD)**

- BNRD and the Nechako First Nations have an MOU to rehabilitate Nechako River, 2021. See press release [here](#) and signed MOU [here](#).

3. **Cariboo Regional District (CRD)**

- At a [Board meeting on May 26, 2022](#), the CRD's Board approved the First Nations Liaison's UNDRIP as a Framework for a Reconciliation Action Plan memorandum.
- The CRD's [2022-2026 Strategic Plan includes a strategic focus area:](#)
 - o To foster a healthy and inclusive region by building and strengthening our relationships with First Nations and embracing the principles of reconciliation.

4. Central Coast Regional District (CCRD)

- The CCRD has a strategic focus of Indigenous relations in their [2022-2026 Strategic Plan](#).
 - o This includes continuing to participation in the Inclusive Regional Governance Program to identify and advance opportunities for First Nations participation in regional governance.
 - o It also includes advancing discussions regarding the development of engagement protocols to guide and support government to government collaboration and communication and investigating the establishment of a liaison position(s) to enhance communication and collaboration with Nuxalk, Wuikinuxv, and Heiltsuk governments.
- In a [November 14, 2019 Board meeting](#), a motion was carried to develop a standalone UNDRIP policy.

5. Central Kootenay Regional District (CKRD)

- CKRD has commemorated a National Day for Truth and Reconciliation. <https://www.rdck.ca/EN/meta/news/news-archives/2021-news-archive-1/rdck-to-commemorate-national-day-for-truth-and-reconciliation.html>

6. Central Okanagan Regional District (CORD)

- CORD held a [half-day forum in September 2023](#) dedicated to advancing reconciliation and strengthening the collaborative relationship between the two governments.
 - o The forum featured a presentation by Dr. Tim Raybould, focusing on WFN's self-government and the B.C. Government Declaration on the Rights of Indigenous Peoples Act (DRIPA) and the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP).
 - o The forum provided a platform for the two governing bodies to engage in collaborative learning, fostering a comprehensive grasp of DRIPA and UNDRIP and their implications for WFN and the Regional District. Outcomes of the meeting will be used to inform the RDCO's Reconciliation Framework and play a foundational role in RDCO's pursuit of more inclusive governance.
- CORD's [2023-2026 Regional Board Strategic Priorities identifies Truth and Reconciliation as a strategic priority](#):
 - o Complete Regional District Reconciliation Framework
 - o Development G2G relationships
 - o Continue work underway to explore full representation of First Nations on the board.

- CORD engaged JWR Business Group to develop a [discussion paper](#) that outlines potential models for inclusive regional governance.

7. Columbia Shuswap Regional District (CSRD)

- In June 2023, CSRD received a presentation from the Ministry of Indigenous Relations and Reconciliation on [Reconciliation Negotiations in BC](#).

8. Comox Valley Regional District (CVRD)

- Comox Valley Regional District adopted an [Indigenous Relations Framework](#) in 2019. One key action is to explore and respond to the Truth and Reconciliation Commission's Calls to Action and UNDRIP as a framework for engaging with First Nations peoples and advancing national and provincial objectives/commitments.
- In 2021, the Comox Valley Regional District adopted a [Statement of Reconciliation](#).
 - o In the statement, CVRD identifies self-determination as key theme, and declares its commitment to supporting First Nations when they wish to participate in CVRD's decision-making process. The CVRD will look to First Nations for leadership in understanding how to create new decision-making systems together.
 - o CVRD also acknowledges UNDRIP as the reference framework for the CVRD's commitment to Reconciliation, which builds from the CVRD's Indigenous Relations Framework and aims to address activities within the scope of the CVRD's authority.
- In 2021, CVRD also produced an [Indigenous Relations and Reconciliation Assessment Report](#), which includes a jurisdictional scan of what local governments are doing to advance reconciliation.
- In 2021, CVRD, in partnership with KFN, hosted a meeting to discuss how local governments can move towards implementing the UNDRIP, with presentations and discussions led by the BC Ministry of Indigenous Relations and Reconciliation and an Indigenous Resource Law practitioner and part of the co-development team for the provincial Declaration Act.

9. Cowichan Valley Regional District (CVRD)

- CVRD's [Strategic Plan, 2023-2026](#) identifies a strategic objective of reconciliation,
 - o This includes four actions:
 - Support community-led reconciliation and relationship building through engagement with First Nations.
 - Support watershed governance and stewardship with local First Nations.
 - Work with local First Nations to develop initiatives that support our shared environmental, social, economic, and governance goals.

- Develop an Indigenous relations framework to Integrate UNDRIP, DRIPA and implement Truth and Reconciliation Calls to Action into our work at the CVRD.

10. East Kootenay Regional District (EKRD)

- EKRD's [Strategic Plan includes a strategic focus area on Indigenous relations with two key objectives:](#)
 - Extend invitations to meet with each Indigenous government to share and discuss respective goals and objectives and identify opportunities for cooperation and collaboration on areas of mutual interest.
 - Explore Indigenous government interest in, and opportunities for their involvement in Regional District governance through participation on the Regional District Board and committees.

11. Fraser Valley Regional District (FVRD)

- FVRD's [Regional Growth Strategy 2050](#) notes a commitment to a collaborative, government-to-government relationship with Indigenous communities which is built around the principles of UNDRIP.
 - The Regional Growth Strategy includes a goal of collaboration:
 - Recognize that working with Indigenous communities will best serve all residents and facilitate cooperation by fostering a mutual understanding of governing structures, cultures, roles and responsibilities.
 - Develop sustaining relationships with Indigenous communities and governments which embody the principles of UNDRIP, work together to develop a common vision for the future of the region and remain open, without prejudice to ongoing treaty negotiations, to innovative opportunities for information sharing, and coordination of planning and services in areas of mutual interest.
 - Recognize and support work led by Indigenous governments, both established and developing self-governance structures, and advancing self-determination, as expressed in the principles of UNDRIP.
 - Support establishing MOUs and service agreements between Indigenous and local governments that address issues of mutual concern, such as water and sewer systems that protect public health and the environment.
- FVRD's [2023-2026 Strategic Plan](#) sets out four themes, including one on Indigenous relationships. It includes two priorities:
 - Nurture Strong Relationships Based on Reconciliation and Shared Goals

- The FVRD will invest the time and resources necessary to nurture relationships with Indigenous governments and communities based on the principles of Reconciliation, and the pursuit of shared goals.
- Educate FVRD Directors and Staff on Reconciliation
 - The FVRD will provide opportunities for Directors and staff to learn about Reconciliation, including the Regional District's commitment to Reconciliation, the importance of the United Nations Declaration on the Rights of Indigenous Peoples to Reconciliation, and the use of British Columbia's Declaration on the Rights of Indigenous Peoples Act as the framework for Reconciliation.

12. Fraser-Fort George Regional District (FFGRD)

- The Regional District enhances and exercises relationships with First Nations by:
 - coordinating Community-to-Community Forums and other events with First Nations and municipal partners
 - facilitating McLeod Lake Indian Band and Lheidli T'enneh First Nations participation in regional governance, including participation on the Regional District Board of Directors by the Lheidli T'enneh First Nation following final treaty

13. Kitimat-Stikine Regional District (KSRD)

- KSRD's [2023-2026 Strategic Plan](#) has a strategic focus area on Governance and Partnerships with First Nations with two main strategies:
 1. Advance First Nations governance and participation opportunities with RDKS Board and committee.
 - Fully implement Treaty First Nation Membership Framework and Associate Member provision of the [Procedures Bylaw](#).
 - Note: "Associate Member" means a person, other than a Director, appointed by a treaty First Nation or First Nation actively pursuing Treaty/Self-Governance to participate in Regional District Regular, Special and Committee of the Whole meetings in a non-voting capacity and includes their alternate if acting in the place of an Associate Member.
 2. Understand and fulfill local government responsibilities and opportunities to advance reconciliation with First Nations.
 - Undertake orientation and training for staff and Board with respect to TRCC and UNDRIP and BCDRIPA
 - Develop long-term action plan to address TRCC, UNDRIP and BCDRIPA recommendations and obligations.

14. Kootenay Boundary Regional District

- KBRD's [2023-2026 Strategic Plan has goal of fostering relationships and partnership and states:](#)
 - o We value our First Nations residents and actively pursue acts of reconciliation.

15. Metro Vancouver

- Metro Vancouver has an Indigenous Relations Committee, a Statement of Reconciliation, and has adopted the TRC Calls to Action.
- Tsawwassen First Nation, a Treaty First Nation, is on the Board of Directors.
- Metro Vancouver's [Strategic Plan 2022-2026](#) identifies 'reconciliation' as one of its five key priorities.
 - o Action: Strengthen government-to-government relationships with First Nations by building trust through genuine collaboration, creating a mutually respectful space for meaningful dialogue and outcomes, and creating opportunities for Board-to-Nation relationships to thrive
 - o Engage Indigenous Peoples to advance economic reconciliation and Indigenous prosperity through regional economic development opportunities and partnerships/
- In Metro Vancouver's Strategic Plan they also state:
 - o Recent legislation at both the federal and provincial level codifies commitments to aligning laws with the objectives and obligations contained in the United Nations Declaration on the Rights of Indigenous Peoples.
 - o Metro Vancouver is working in particular with the Province and local First Nations, to realize those commitment.
- On February 18, 2020, sálílwətaʔ (Tsleil-Waututh) Nation and Metro Vancouver signed a co-operation agreement that will protect and enhance təmtəmíxʷtən/Belcarra Regional Park.

16. Mount Waddington Regional District

- Mount Waddington Regional District has two Protocol Agreements with First Nations.
 - o <https://www.rdmw.bc.ca/media/NIRPA2010agreement.pdf>
 - o <https://www.rdmw.bc.ca/media/wossagreementunsigned.pdf>

17. Nanaimo Regional District

- NRD has a [Reconciliation Statement](#).
- NRD's 2023-2026 [Strategic Plan has an Advocacy focus with a goal to effectively communicate the region's challenges, objectives and potential solutions to the provincial and federal governments and compel an appropriate response to the](#)

[critical issues impacting our communities. The goal has two strategies related to First Nations relationships.](#)

- 5.2: Partner with First Nations, local governments, associations, and the Province to modernize the legislative framework within which BC's local governments operate.
- 5.3: Collaborate with First Nations, regional districts, and the Province to facilitate discussion and engagement about First Nation representation on regional district boards outside the treaty process.
- NRD has two agreements with First Nations.
 - [Protocol Agreement 2009 Nanaimo Regional District and Snuneymuxw First Nation](#)
 - [2002 Cooperation Agreement between Nanaimo Regional District and Qualicum First Nation](#)

18. North Coast Regional District

- North Coast Regional District's [2023-2026 Strategic Plan](#) has a few references to collaboration.

19. North Okanagan Regional District

- No information publicly available.

20. Northern Rockies Regional District

- On October 15, 2021, 6 First Nation Chiefs and 7 Mayors in the Treaty 8 region of BC (McLeod Lake/Mackenzie to Fort Nelson) met together for the first time to initiate discussions to work towards reconciliation at a community level. [Media Release: Inaugural Reconciliation Meeting - Northern Rockies Regional Municipality](#)

21. Okanagan-Similkameen Regional District

- No information publicly available.

22. Peace River Regional District

- Peace River Regional District is working on an MOU with Doig River
 - <https://prrd.bc.ca/071122-1/#more-33760>
- Peace River's 2023-2026 [Strategic Plan identifies six priority areas, including "Collaboration and Cooperation with First Nations."](#) This priority area has three goals:
 1. Advance the development of individual MOUs;
 2. Share PRRD strategic goals with First Nations to identify opportunities for cooperation and collaboration; and

3. Investigate governance participation models under Local Government Act.

23. qathet Regional District

- qathet Regional District underwent a name change in 2018 from Powell River Regional District to qathet Regional District.
 - o Elders from the Tla'amin Nation gifted the word 'qathet' to the Regional District. The word, qathet, which is pronounced "KA-thet", means working together.
- qathet's 2023-2027 [Strategic Plan](#) has a focus area on community connections, noting that the District will honor and respect the First Nations on whose land they operate.

24. Squamish-Lillooet Regional District

- In September 2016, the SLRD Board [resolved to be a Regional District of Reconciliation](#), and to continue to work towards turning these words into actions
- SLRD adopted the following TRC Calls to Action, #47, #57, #75, and #77.
- The SLRD, in collaboration with the relevant member municipalities, has recently established two committees to further relationship building efforts:
 - o Northern St'át'imc Intergovernmental Relations Working Group (current representation includes District of Lillooet, P'egp'ig'lha Council – T'it'q'et community, SLRD)
 - o Nukw7ántwał Intergovernmental Relations Committee (current representation includes: Líl'wat Nation, N'Quatqua, Samahquam, SLRD, Village of Pemberton)
- [2018 Protocol Agreement for Communication and Cooperation](#) between SLRD, District of Lillooet, and P'egp'ig'lha Council.
- SLRD with the relevant member municipalities, has recently established two committees to further relationship building efforts:
 - o Northern St'át'imc Intergovernmental Relations Working Group (current representation includes District of Lillooet, P'egp'ig'lha Council – T'it'q'et community, SLRD)
 - o Nukw7ántwał Intergovernmental Relations Committee (current representation includes: Líl'wat Nation, N'Quatqua, Samahquam, SLRD, Village of Pemberton)has a First Nations Relations Task Force but doesn't seem to be meeting.
- SLRD has identified an Indigenous Relations Plan in the Strategic Actions for 2023.

25. Strathcona Regional District

- Under Maa-nulth Final Agreement, Ka:'yu:'k't'h' / Che:k'tles7et'h' became a treaty First Nation and has a seat on the SRD board. In April 2021, they joined the board for the first time.
- Strathcona Regional District's 2023-2027 [Strategic Plan](#) includes a focus area on good governance, which states "Continue to build relationships with First Nations communities and provide opportunities to explore areas of shared focus and interest.
- The Board's vision is to create a connected, resilient, self-sufficient region that honours and values diversity, seeks collaboration and partnership opportunities, promotes reconciliation with First Nations communities and actively stewards our natural environment.
- The Strathcona Regional District has a First Nations Relations Committee of the Board. In April 2023, the Committee [passed a motion to develop a First Nations Consultation policy that aligns with UNDRIP](#).
- For more information on UNDRIP and how the Regional District is considering its implementation, see [here](#).

26. Sunshine Coast Regional District

- shíshálh Nation is a member of the Regional District
- [Strategic Plan](#)
 - o Enhance First Nations Relations and Reconciliation
 - Tactics: shíshálh Nation: Meet at the governance and administration levels to discuss opportunities for collaboration and process improvement; Develop or update protocol agreements with First Nations government

27. Thompson-Nicola Regional District

- [Strategic Plan 2023-26](#): Priority: Relationships and Reconciliation
 - o Carrying out projects with a regional benefit and with a lens on Indigenous culture, processes and reconciliation, and developing stronger relationships and partnerships with First Nations based on trust, mutual respect, and working cooperatively on shared goals.

MUNICIPALITIES

There are 119 municipalities in BC. A few municipalities actively sharing information about their work in Indigenous reconciliation are:

City of Victoria

- In 2017, the City of Victoria began a journey of Truth and Reconciliation. This journey involved the Lekwungen peoples, the Songhees and Esquimalt Nations, on whose homeland the city stands. City Council created the Witness Reconciliation program

and appointed a City Family. This City Family includes members of the Songhees and Esquimalt Nations, other urban Indigenous people, the Mayor and select City Council members.

- In 2022, the City of Victoria established the Reconciliation Contribution Fund. This fund allows voluntary contributions to the Songhees and Esquimalt Nations.

City of Vancouver

- The City of Vancouver was designated a City of Reconciliation when the [Reconciliation Framework](#) was adopted by Council on July 8, 2014. In 2021, City Council created the UN Declaration on the Rights of Indigenous People (UNDRIP) Task Force that was tasked with providing recommendations and a strategy to implement UNDRIP. The Task Force was assembled in partnership with the Musqueam Indian Band, Squamish Nation, and Tsleil-Waututh Nation, and resulted in the City of Vancouver's [UNDRIP Strategy](#), which was passed by Council on October 25, 2022.
- The Strategy is a comprehensive list of calls to action to the City of Vancouver sorted into colour-coded categories based on complexity.
- The actions are also listed into four themes:
 - o Social, Cultural, Economic Well-being;
 - o Ending Indigenous-Specific Racism and Discrimination;
 - o Self-Determination and Inherent Right to Self-Determination; and
 - o Rights and Title of Indigenous Peoples.

City of Powell River

- The [2003 Community Accord](#) (resigned in 2018) further commits the city and Tla'amin Nation to work together respectfully to address challenges and take opportunities to reconcile relations between our two governments that will ultimately help build a better future for our children.
- In 2014, during an update to the City's Official Community Plan, the City recognized two parcels of Treaty Settlement Land within municipal boundaries as specially designated lands in the new plan. In 2018, at the request of Tla'amin, the City provided consent to designate two parcels of land in the historic townsite area to Tla'amin.
- Over the years, qathet Regional District, Tla'amin Nation, and the City of Powell River have collaborated on a number of regional planning initiatives including a Sustainability Charter (2009), Regional Emergency Plan (2013), Regional Transportation Plan (2014), Regional Trails Plan (2016), and most recently a Regional Recreation Initiative (2018).

- On May 31, 2016, Powell River City Council passed a motion to:
 - o endorse the calls to action in the Truth and Reconciliation Committee Final Report and adopt the United Nations Declaration on the Rights of Indigenous Peoples.
- In May 2021, Tla'amin Executive Council requested the City of Powell River consider a name change in light of the devastating legacy the actions of Israel Powell has had and continues to have on the Tla'amin people. Discussions are ongoing.
- A full summary of reconciliation efforts between the City of Powell River, qathet regional District, and Tla'amin Nation can be found here: https://www.ubcm.ca/sites/default/files/2021-08/Tlaamin_PowellRiver_20190909.pdf

District of Squamish

- In July 2023, the District of Squamish and Skwxwú7mesh Úxwumixw (Squamish Nation) signed a [Protocol Agreement](#). The agreement lays the groundwork for the development of a Memorandum of Understanding (MOU) that both the Nation and District will work together on.
- District of Squamish's Strategic Plan states: We will continue our work towards genuine Truth and Reconciliation, actively engaging with the Skwxwú7mesh Úxwumixw (Squamish Nation) to foster equitable and trusting relationships.

City of Mission

- April 19, 2021, Council adopted the [9 principles of Reconciliation](#), as Mission moves forward to becoming a City of Reconciliation. These principles are:
 1. Reconciliation occurs through the development of government-to-government relationships based on the recognition of indigenous rights.
 2. Local governments are crucial to the implementation of UNDRIP and the TRC calls to action. Advancement of this work can occur while recognizing the sovereign to sovereign (or Crown to Nation) relationships that occur between Federal, Provincial and First Nations governments.
 3. Plans and strategies for the implementation of UNDRIP and the TRC Calls to Action will be 'co-created' with First Nations communities, namely Matsqui, Sema:th, Kwantlen, Katzie, Sq'ewlets, and Leq'a:mel through engagement and collaboration, including 'Reconciliation Dialogues' and 'Community to Community Forums'.
 4. Reconciliation promotes a mutually supportive climate for economic partnerships with regional First Nations communities.
 5. Collaboration with First Nation communities will define how best to communicate and engage on economic and land development policy.

6. Continuous learning about indigenous peoples, cultural, traditions and laws is a requirement of reconciliation.
 7. Cooperation and collaboration will guide the City's approach to issues that impact First Nations.
 8. Relationships take time, as does exploring what mutual commitment to reconciliation means; we will endeavour to engage our neighbouring First Nation communities to build those relationships around shared interests and common concerns.
 9. Systemic racism exists and that there are many ways of understanding the world and ways in which societies create and implement laws and that valid laws existed here before Canada. The City will question assumptions and remain open when faced with different legal traditions and ways of knowing.
- The City of Mission manages the [Stave West Forest & Recreation Area](#) in collaboration with Kwantlen First Nation, Matsqui First Nation, Leq'a:mel First Nation and the Province of British Columbia. This model establishes three voices at the table: local First Nations, the District of Mission, and the Provincial Government,
 - In 2021, [an agreement](#) signed by B.C., Leq'a:mel, Matsqui and Sumas First Nations and the City of Mission to return traditional lands to the First Nations and establish new public parklands and recreation areas. The lands will be subdivided to create a park parcel of approximately 50 hectares, which will be leased to the City of Mission to manage for public use as a community park and recreational area, and two development parcels, to be developed by the First Nations to support much-needed housing in the area and increase economic and social opportunities.
 - In 2022, the City of Mission partnered with Kwantlen First Nation, Leq'a:mel First Nation, Matsqui First Nation, and the Mission Public School District to deliver an Indigenous Guardians Training Program.

City of Courtenay

- In November 2020, the City of Courtenay [adopted the United Nations Declaration on the Rights of Indigenous Peoples \(UNDRIP\)](#), pledging to use it as the framework for indigenous reconciliation.
- The City of Courtenay's Strategic Plan, 2023-2026 is based in its four cardinal directions: reconciliation, equity, climate action, and community well-being.
 - o One action identified in the plan is to develop a Reconciliation Framework.



**REPORT TO JUAN DE FUCA WATER DISTRIBUTION COMMISSION
MEETING OF TUESDAY, MAY 7, 2024**

SUBJECT **Juan de Fuca Water Distribution 2024 Capital Plan Amendment**

ISSUE SUMMARY

To recommend amendments to the Juan de Fuca Water Distribution 2024 Capital Budget and Five Year Capital Plan.

BACKGROUND

The Capital Regional District (CRD) Board approved the 2024 Operating and Capital Budget and the Five Year Capital Plan on March 13, 2024. This staff report outlines amendments to the following projects in the Five-Year Capital Plan:

Project 16-05 – Comprehensive Pump Station Upgrades (10-year Program)

The Copper Mine Pump Station Upgrades project (part of the Comprehensive Pump Station Upgrades Program) was tendered in 2024. Despite receiving four bids, the pricing surpassed the available budget. All four bids were within 15%, which indicates that pricing is fair and competitive. The 2024 budget is being increased by \$1,100,000 to \$3,200,000 and the 2025 budget is being decreased by \$500,000 to \$500,000.

These adjustments will accommodate for market escalation, align with more current schedule expectations, and expand the scope to upgrade both Pump Stations #1 and #2, and an existing Pressure Control Station under one contract. Given the somewhat remote location of the work in East Sooke, staff believe that completing the expanded scope under one Contract will be beneficial to the service, since this will allow staff to deliver more work with the resources (staff, consultants, contractors) available. The improvements will also remove existing confined spaces that are part of the existing facilities, which will further improve operational safety and improve efficiency of operational and maintenance efforts. Pending approval of the revised budget, the project is slated for award in 2024, with completion anticipated in 2025.

Project 20-03 – Asbestos Cement (AC) Replacement Program

The 2025 budget for the AC Replacement Program has been increased by \$2,020,000 to \$5,520,000. This additional funding, combined with anticipated 2024 carry forward funds, will allow staff to tender a larger project in the District of Sooke (Sooke Road from Church Road to Belvista Place) while maintaining a similar volume of replacement work by CRD staff in 2024 and 2025.

Project 21-02 – Sooke Road - 2,200 meters of 600-millimeter Pipe – Veterans Memorial Parkway to Jacklin Road

Construction of this project is proposed to be deferred to 2026 and funding in 2024 and 2025 will be reallocated to fund other projects noted in this Capital Plan Amendment. This project is being deferred to allow the AC pipe replacement project on Sooke Road (as noted above in Project 20-

03) to be completed prior to undertaking this project. Undertaking these two projects simultaneously would have a significant impact on the Sooke Road commuter route and the AC replacement project is deemed to have a higher criticality. CRD will use the interim time to initiate a concept design and better assess the project budget for Project 21-02.

Project 24-02 – Highway 14 Watermain Relocation

Project 24-02 has \$2,000,000 in funding available for 2024. The actual work, being completed by Ministry of Transportation, is now planned to be completed in 2025. The amendment is deferring \$1,180,000 of funding to 2025, which is not expected to be required in 2024. This will allow for the excess funding in 2024 to be available to fund the work described under Project 16-05.

Project 24-03 – Meter Reading Equipment

Staff have identified additional meter reading equipment failures which is over and above planned and requires replacement. A new project with funding of \$80,000 has been added to the Capital Plan to account for this equipment replacement and is fully funded by the budget adjustments within this proposed Capital Plan amendment.

It is proposed to fund the capital project adjustments from within the capital plan and there is no financial impact anticipated on the 2024 water rates with these adjustments.

Budget Adjustment Summary

The budget adjustments to the Capital Projects listed above are summarized below in Table 1. These updates will be incorporated into the 5-year Capital Plan as outlined Appendix A.

Table 1 - Summary of Budget Adjustments

Project #	2024 Change	2025 Change	2026 Change	2027 Change	2028 Change
16-05	\$1,100,000	\$(500,000)	\$0	\$0	\$0
20-03	\$0	\$2,020,000	\$0	\$(2,700,000)	\$0
21-02	\$0	\$(2,700,000)	\$0	\$2,700,000	\$0
24-02	\$(1,180,000)	\$1,180,000	\$0	\$0	\$0
24-03	\$80,000	\$0	\$0	\$0	\$0
Totals	\$0	\$0	\$0	\$0	\$0

ALTERNATIVES

Alternative 1

The Juan de Fuca Water Distribution Commission recommends that the Capital Regional District Board:

Approve amending the 2024 Juan de Fuca Water Distribution Five Year Capital plan to reallocate funding for projects 16-05, 20-03, 21-02, 24-02 and 24-03 as outlined in Table 1 of the staff report and reflected in the updated Capital Plan shown in Appendix A.

Alternative 2

That this report be referred back to staff for additional information.

Service Delivery Implications

The Juan de Fuca Water Distribution system will enhance service reliability for East Sooke residents through the introduction of the new pump stations. The Coppermine Pumpstation Upgrades will ensure the provision of adequate fire flows and the capacity to fill the existing tank at a higher flow rate.

Financial Implications

There are no net impacts on the capital budget for 2024-2025 or on the 2024-2025 water rates. Updated project forecasting indicates the proposed additionally requested funds will be offset within the capital plan. Appendix A reflects the Five-year Capital Plan revised to include the changes outlined in this report.

CONCLUSION

A Capital Plan amendment is required to better align funding to advance projects that are ready to move forward in 2024. The updated expenditures are fully funded and balanced and will not increase the 2024 capital funding requirements or water utility rates beyond what was previously approved by the Juan de Fuca Water Distribution Commission.

RECOMMENDATION

The Juan de Fuca Water Distribution Commission recommends that the Capital Regional District Board:

Approve amending the 2024 Juan de Fuca Water Distribution Five Year Capital plan to reallocate funding for projects 16-05, 20-03, 21-02, 24-02 and 24-03 as outlined in Table 1 of the staff report and reflected in the updated Capital Plan shown in Appendix A.

Submitted by:	Jared Kelly, P.Eng., Manager, Capital Projects
Concurrence:	Joseph Marr, P.Eng., Senior Manager, Infrastructure Engineering
Concurrence:	Alicia Fraser, P. Eng., General Manager, Integrated Water Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT(S)

Appendix A: Updated 2024-2028 Juan de Fuca Water Distribution Service Five Year Capital Plan

APPENDIX A

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 2.680
 Service Name: JDF Water Distribution

				PROJECT BUDGET & SCHEDULE										
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward	2024	2025	2026	2027	2028	5 - Year Total	
INFRASTRUCTURE ENGINEERING AND OPERATIONS														
Planning														
16-03	Renewal	Asset Management Plan	Combine past studies to plan out future capital expenditures.	\$ 400,000	\$	WU	\$ 145,000	\$ 395,000	\$ -	\$ -	\$ -	\$ -	\$ 395,000	
21-14	Renewal	Fire Storage Analysis	Assess and update the fire flow upgrade program to inform future capital works.	\$ 120,000	\$	WU	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000	
Capital														
16-05	Renewal	Comprehensive Pump Station Upgrades (10 year Program)	Continue pump station condition assessments, plan and carry out upgrades.	\$ 5,600,000	\$	WU	\$ 1,700,000	\$ 3,200,000	\$ 500,000	\$ 450,000	\$ -	\$ -	\$ 4,150,000	
18-03	Renewal	JDF Site Decommissioning Program	Decommissioning of facilities that are no longer in use based on preliminary work from Annual Provisional	\$ 1,050,000	\$	WU	\$ 540,000	\$ 540,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 990,000	
18-06	New	Disaster Response Plan for Water Supply and Distribution	Determine and supply response equipment for disaster response.	\$ 450,000	\$	WU	\$ 60,000	\$ 110,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 310,000	
19-09	New	Distribution System Seismic Resiliency Improvements	Determine and commence improvements to the distribution system to provide seismic resiliency.	\$ 1,750,000	\$	WU	\$ 250,000	\$ 750,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ 1,750,000	
20-03	Replacement	AC Pipe Replacement Program	Replacement of aging asbestos cement pipe year over year as outlined in the May 2023 staff report. Replacement is expected to be phased until 2055 to replace all AC pipe in the distribution network.	\$ 140,000,000	\$	WU	\$ 4,060,000	\$ 7,360,000	\$ 5,520,000	\$ 3,500,000	\$ 900,000	\$ 3,600,000	\$ 20,880,000	
20-04	Replacement	William Head & VGH Meter Replacement	Replacement of the meter and chambers at William Head & VGH with the possibility of resilient connections.	\$ 700,000	\$	WU	\$ 185,000	\$ 585,000	\$ -	\$ -	\$ -	\$ -	\$ 585,000	
21-02	Replacement	Sooke Rd - 2,200m of 600mm Pipe - VMP to Jacklin	Replacement of aged, large diameter water main from Jacklin Rd to VMP	\$ 4,000,000	\$	WU	\$ 200,000	\$ 200,000	\$ 1,100,000	\$ 2,700,000	\$ -	\$ -	\$ 4,000,000	
21-13	Replacement	SCADA Master Plan Update & Upgrades	Update the SCADA Master Plan in conjunction with the RWS, Saanich Peninsula and Core Area Infrastructure.	\$ 1,900,000	\$	WU	\$ 900,000	\$ 900,000	\$ 600,000	\$ 300,000	\$ -	\$ -	\$ 1,800,000	
22-01	New	East Sooke Interconnect Water Main	Construction approximately 430 m of watermain for system improvements.	\$ 850,000	\$	WU	\$ 470,000	\$ 820,000	\$ -	\$ -	\$ -	\$ -	\$ 820,000	
22-02	New	Microwave Radio Upgrades	Installation of high-bandwidth microwave radio infrastructure to accommodate CRD infrastructure	\$ 550,000	\$	WU	\$ 150,000	\$ 250,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ 450,000	
24-01	New	Charters Road Watermain Replacement	Replacement of watermain on Charters Road as part of larger transportation project being undertaken by District of Sooke.	\$ 650,000	\$	WU	\$ -	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ 650,000	
24-02	New	Hwy 14 Watermain Relocation	Relocation of CRD watermain in MOTI right of way. Project work to be bundled within MOTI's project.	\$ 2,000,000	\$	WU	\$ -	\$ 820,000	\$ 1,180,000	\$ -	\$ -	\$ -	\$ 2,000,000	
24-03	New	Meter Reading Equipment	Crucial meter reading equipment required for meter reading van as required to replace failed equipment.	\$ 80,000	\$	WU	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	
Sub-Total System Infrastructure Engineering and Operations				\$ 160,100,000			\$ 8,780,000	\$ 16,780,000	\$ 8,600,000	\$ 6,100,000	\$ 3,750,000	\$ 3,750,000	\$ 38,980,000	
CUSTOMER AND TECHNICAL SERVICES														
16-06	Replacement	Vehicle & equipment replacement (funding from replacement fund)	Vehicle and equipment replacement.	\$ 2,094,000	V	ERF	\$ 400,000	\$ 1,165,000	\$ 905,000	\$ 774,000	\$ 710,000	\$ 750,000	\$ 4,304,000	
23-02	New	Vehicle to support the meter replacement program	Purchase of a Transit Van equipped with tools and equipment to support the meter replacement program	\$ 200,000	V	WU	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	
Sub-Total Customer and Technical Services				\$ 2,294,000			\$ 600,000	\$ 1,365,000	\$ 905,000	\$ 774,000	\$ 710,000	\$ 750,000	\$ 4,504,000	
ANNUAL PROVISIONAL ITEMS														
17-07	New	Site Decommissioning - General	Planning for decommissioning of unused sites.	\$ 50,000	\$	WU	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 50,000	
17-09	Replacement	Emergency Main Replacement	Major main replacement under emergencies.	\$ 500,000	\$	WU	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	
17-12	Replacement	Large Meters/Meter Vaults Components Replacement	Replacement or repairs to components in large meters/vaults as required.	\$ 1,250,000	\$	WU	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	
17-13	New	Site Security Upgrades	Upgrading and replacement of security systems for sites as required.	\$ 200,000	\$	WU	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 200,000	
17-15	Renewal	Distribution System Improvements	Unplanned distribution system improvements or decommissioning.	\$ 2,250,000	\$	WU	\$ -	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 2,250,000	
17-16	New	Hydraulic Model Yearly Update	Annual hydraulic model update.	\$ 300,000	\$	WU	\$ -	\$ 65,000	\$ 65,000	\$ 65,000	\$ 70,000	\$ 70,000	\$ 335,000	
21-03	Replacement	Hydrant & Flush Replacement, Upgrades and Additions	Upgrade, replacement or installation of flushes and fire hydrants, and fire flow testing.	\$ 1,125,000	\$	WU	\$ -	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000	\$ 1,125,000	
21-04	Replacement	Residential Service & Meter Replacement	Replacement of residential water meters as highlighted by the 2017 KWL Water Audit report.	\$ 6,500,000	\$	WU	\$ -	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ 6,500,000	
21-05	Replacement	Pump Station Equipment Replacements	Unplanned pump station repairs and equipment replacement	\$ 750,000	\$	WU	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000	
21-06	Replacement	SCADA Equipment Replacement	Unplanned replacement of SCADA and electrical equipment.	\$ 500,000	\$	WU	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	
21-07	Renewal	Reservoir Equipment Replacement	Replacement or repairs to components at reservoir sites.	\$ 500,000	\$	WU	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 500,000	
21-09	Replacement	Valve Replacement	Unplanned replacement and repair of isolation and line valves, air valves, and pressure control valves.	\$ 1,200,000	\$	WU	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,000,000	
Sub-Total for Annual Provisional Items				\$ 15,125,000			\$ -	\$ 2,990,000	\$ 2,990,000	\$ 2,990,000	\$ 2,995,000	\$ 2,995,000	\$ 14,960,000	
DEVELOPMENT COST CHARGE (DCC)														
16-07	New	Update DCC Bylaw (Comprehensive Update in 2022)	Planned update of the DCC Bylaw.	\$ 295,000	\$	Res	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 165,000	\$ 245,000	
21-01	New	Sooke Henlyn Supply & Distribution Mains	Construction of water mains based upon development predictions from the Helgesen Pump Station westwards.	\$ 1,000,000	\$	Res	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000	
25-02	New	Thrup Road Watermain Installation	Future budget to install new watermain along Thrup Road when District of Sooke completes connector road.	\$ 900,000	\$	Res	\$ -	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ 900,000	
Sub-Total for Development Cost Charges (DCC)				\$ 2,195,000			\$ 1,000,000	\$ 1,020,000	\$ 920,000	\$ 20,000	\$ 20,000	\$ 165,000	\$ 2,145,000	
GRAND TOTAL				\$ 179,714,000			\$ 10,380,000	\$ 22,155,000	\$ 13,415,000	\$ 9,884,000	\$ 7,475,000	\$ 7,660,000	\$ 60,589,000	



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REPORT TO REGIONAL PARKS COMMITTEE MEETING OF WEDNESDAY, APRIL 24, 2024

SUBJECT **Regional Parks and Trails – 2023 Strategic Plan Progress Report**

ISSUE SUMMARY

To present the Capital Regional District's (CRD) 2023 Regional Parks and Trails Strategic Plan Progress Report, which identifies progress toward the CRD's Regional Parks and Trails Strategic Plan 2022-2032.

BACKGROUND

The CRD has managed the regional parks service since 1966 and remains committed to providing exemplary regional park and trail services and facilities.

In November 2021, the Board initiated an update of the 2012-2021 Regional Parks Strategic Plan to integrate Board priorities and commitments made since the plan was approved in 2012, as well as to address emerging challenges to the regional parks and trails system. The initial direction for the Strategic Plan update was set by the Board in February 2022, including that a lens of conservation and protection of biodiversity be applied to the priorities and process and that early ongoing and meaningful engagement with First Nations occur. A public engagement process was undertaken in spring 2022.

In July 2022, the Board approved the Regional Parks and Trails Strategic Plan for 2022-2032 (Strategic Plan) on an interim basis while engagement with First Nations continued. During this period, 15 First Nations contributed their insights and perspectives into the final plan, which was approved by the Board in July 2023. The Strategic Plan guides the CRD toward its desired vision for regional parks and regional trails and sets out five goal areas where the CRD will focus its efforts. Each of these goals includes strategic priorities with supporting actions and timelines for implementation. Overall, there are 13 strategic priorities and 57 supporting sub-actions over the ten-year plan horizon. The CRD has committed to annually reporting on the progress toward achieving its goals for regional parks and trails.

The 2023 Regional Parks and Trails Strategic Plan Progress Report (Progress Report) provides a summary of the Strategic Plan activities undertaken between January and December 2023 (Appendix A). The report also provides several annual indicators used to track progress of the Strategic Plan. Some of the key highlights include:

- The CRD's *Exploring Indigenous Perspectives* programming was offered to over 2,000 park visitors in 2023—an increase of nearly 100% over 2022 numbers.
- The CRD acquired nearly 21 hectares of new regional park land in 2023, including 10 hectares at East Sooke Regional Park and almost 11 hectares near Elk/Beaver Lake Regional Park.
- CRD restoration volunteers and staff spent a total of 3,696 hours (47% increase over 2022) restoring and enhancing 11.75 hectares of land in regional parks.

- A Resident Survey was developed and approved in 2023 to launch in early 2024.
- Trail standards were developed to guide trail operations and maintenance within CRD regional parks.
- There were 3.9 million visits to regional trails in 2023 compared to 3.3 million in 2022.
- A feasibility study was completed related to installing electrical vehicle charging stations in regional parks.
- Accessibility improvements were undertaken in 11 regional parks and construction was completed on an accessible washroom facility at Hamsterly Beach in Elk/Beaver Lake Regional Park.

The Progress Report also includes a report card that compiles self-reported progress metrics from staff responsible for advancing each of the plan's 57 sub-actions. These metrics were used to produce a status measure for several informative categories, such as overall action plan progress and the five goal areas of the strategy.

This systematic evaluation provides an indication of where focused efforts need to be made or increased to achieve targeted actions and outcomes within the Strategic Plan. The overall status for the 2023 year was calculated as 'on track', meaning 75%-100% of the annual targets were progressed as envisioned within the Strategic Plan's ten-year action plan.

The Progress Report also includes a list of reporting indicators that provide additional information of trends relevant to the regional parks and trails service, as well as progress made towards the strategic priorities. These indicators will be updated annually.

IMPLICATIONS

Environmental & Climate Implications

Regional parks and regional trails are vital in helping to achieve the region's climate action, natural resource protection and active transportation goals. Progress made in 2023 toward the conservation and climate action goals identified in the Strategic Plan include implementing an Environmental Impact Assessment Process and undertaking significant work to inventory, monitor, restore and enhance habitat for species at risk. In addition, a 0.3-kilometre section (Phase 4) of the E&N Rail Trail was completed, and construction of the Mayne Island Regional Trail continued. Looking ahead to 2024, work will focus on developing a Stewardship Plan, an updated Land Acquisition Strategy, developing a Traditional Use & Access Agreement and reconciliation work plans with two First Nations, and advancing priority regional trail expansion and enhancement projects.

First Nations Reconciliation

Working toward reconciliation with First Nations in the region is a foundational principle of the Strategic Plan. First Nations in the region have been invited to engage in the Regional Parks and Trails Strategic Plan renewal and implementation in an ongoing and meaningful manner to determine how to strengthen relationships, and what key priorities and initiatives are most important to work on together over the next 10 years. In 2023, all new CRD staff in the Regional Parks Division received cultural awareness training, and cultural monitors from eight First Nations were involved in regional parks and trails projects.

Intergovernmental Implications

Continuing collaboration with First Nations governments, municipalities, park agencies and stakeholders will be integral to implementing the key priorities within the Strategic Plan. These priorities are met through initiatives such as participation on the Regional Transportation Working Group, where transportation engineers and planners from across the region seek collaborative solutions to addressing regional transportation challenges, or the review and confirmation of the Lochside Trail Agreement, where municipal, regional and provincial governments are coming together to provide an active transportation and recreation corridor. Other initiatives, such as work on addressing mosquito issues around Island View Beach, are the result of the collaborative efforts of Central Saanich, the CRD and Tsawout First Nation. Many other examples of collaboration exist and will continue to be identified and implemented.

Equity, Diversion & Inclusion Implications

Equity is one of the guiding principles within the Strategic Plan. In the implementation of the Strategic Plan, staff will work to ensure that actions are taken to increase inclusiveness and accessibility to residents across the region. A focus on improving access to, and visitor experiences in, regional parks and trails is also a key element included in the Strategic Plan. The CRD will continue to offer compatible outdoor recreation experiences in regional parks and trails that are enjoyable, healthy, safe and immersed in nature, and that foster stewardship through program delivery, knowledge sharing and collaboration. In 2023, staff offered 48 accessible programs and events throughout regional parks, and detailed trail and facility descriptions were added to online and printed nature program materials.

Financial Implications

In 2022, the regional parks and trails service operated on an annual budget of approximately \$17.5 million, primarily funded through regional property tax requisition and supplemented by non-tax revenue, including external grant funding and permit fees. Acquisition of new park land is conducted through a separate Land Acquisition Fund requisition. Financial implications associated with service level adjustments identified to implement priority actions in the Strategic Plan will be considered by the CRD Board in future service planning processes.

Alignment with Board & Corporate Priorities

The 2023-2026 CRD Board Priorities of First Nations, Transportation, Climate Action, and Environment align with the priorities identified in the Strategic Plan.

Alignment with Existing Plans & Strategies

The Strategic Plan is in alignment with recent Board-approved strategies: Regional Growth Strategy, Regional Transportation Plan, Climate Action Strategy, and the Special Task Force on First Nations Relations Final Report.

CONCLUSION

The CRD's 2023 Regional Parks and Trails Strategic Plan Progress Report outlines actions that the CRD has undertaken to advance its Strategic Plan since it was approved in July 2023.

Overall, in 2023, the CRD progressed on several initiatives and has identified where focused efforts need to be made or increased to achieve targeted actions and outcomes. The overall status for the 2023 year was calculated as 'on track', meaning 75-100% of the yearly target of actions were progressed as envisioned within the Strategic Plan's 10-year action plan. Efforts will focus on continuing engagement with First Nations, increasing protection of biodiversity, offering compatible outdoor recreation, improving accessibility and equity, and advancing priority regional trail expansion and enhancement projects in the coming year.

RECOMMENDATION

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

Submitted by:	Mike MacIntyre, Acting Senior Manager, Regional Parks
Concurrence:	Larisa Hutcheson, P.Eng., Acting General Manager, Parks & Environmental Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: 2023 Regional Parks and Trails Strategic Plan Progress Report

2023 Regional Parks & Trails Strategic Plan Progress Report



TERRITORIAL ACKNOWLEDGEMENT

The CRD conducts its business within the traditional territories of many First Nations, including but not limited to BOKÉĆEN (Pauquachin), MÁLEXEŁ (Malahat), P'a:chi:da?ah̓t (Pacheedaht), Pune'laxutth' (Penelekut), Sc'ianew (Beecher Bay), Songhees, SṪÁUTW (Tsawout), T'Sou-ke, W̱JOŁEŁP (Tsartlip), W̱SIKEM (Tseycum), and x̱sepsəm (Esquimalt), all of whom have a long-standing relationship with the land and waters from time immemorial that continues to this day.



Dancing Dragonflies by Chris Paul

The CRD commissioned W̱SÁNEĆ artist Chris Paul to create an image based on the idea of First Nation and Settler communities living side by side and our governments making a difference together.

Dragonfly is a symbol of change, transformation and swiftness. He represents a symbol of change in the view of self-understanding and the kind of change that has its source in maturity and insight into the deeper meaning of life.

It is our hope today that our work to change and transform will be swift, that as we mature we will develop insight that allows us to be poised for reconciliation and that we continue to build strong and meaningful relationships with local First Nations.

Cover photos:

Front: Sea to Sea Regional Park

Back: Island View Beach Regional Park

Organizational Overview

The Capital Regional District (CRD) delivers regional, sub-regional and local services to 13 municipalities and three electoral areas on southern Vancouver Island and the Gulf Islands. Governed by a 24-member Board of Directors, the CRD works collaboratively with First Nations and all levels of government to enable sustainable growth, foster community well-being, and develop cost-effective infrastructure, while continuing to provide core services to residents throughout the region.

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Regional Parks & Trails Overview

The CRD has committed to annually reporting on regional park and regional trail-related activities. This report summarizes 2023 activities and annual indicators identified in the CRD’s Regional Parks and Trails Strategic Plan 2022–2032, approved by the CRD Board on July 12, 2023.

History & Governance

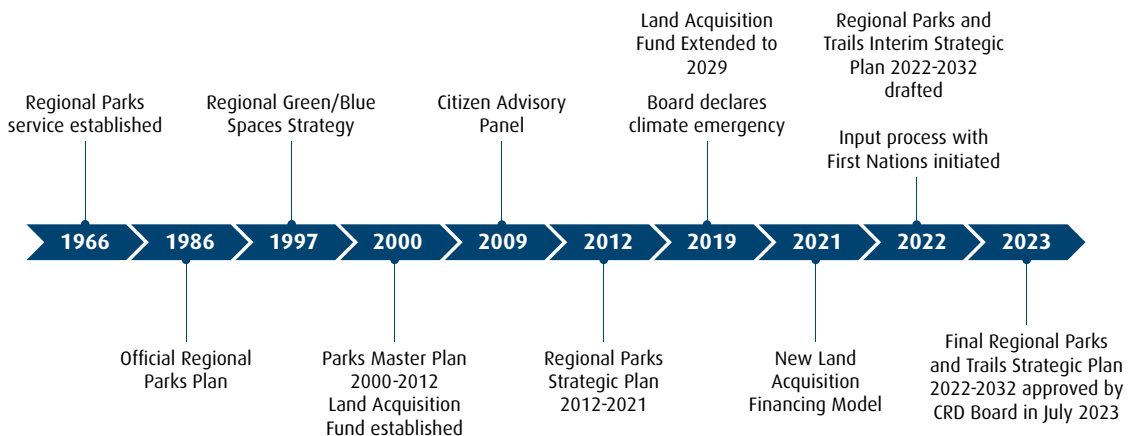
The CRD’s regional parks system was established in 1966 (Figure 1). Since then, the CRD has provided a service for the provision and maintenance of regional parks and regional trails to all municipalities and electoral areas in the CRD, as per the “Regional Parks Extended Service Establishment Bylaw No. 1, 1989,” CRD Bylaw No. 1749. The authority to provide a regional parks and regional trails service is granted by the Province of British Columbia (BC) to the regional district primarily through provisions outlined in the *Local Government Act*.

The CRD Board is the decision-making authority for the regional parks and trails service. The CRD Regional Parks Committee provides input to the Board on matters pertaining to regional parks and regional trails.

Since 2022, the CRD Transportation Committee has also been providing input to the CRD Board on regional trail matters, such as mobility and recreation, trail management and operations.

The timeline below reflects both historical and current policy documents, processes and decisions that have helped to shape the present day form of the CRD Regional Parks Division.

FIGURE 1. REGIONAL PARKS TIMELINE





Funding & Service Delivery

The regional parks and regional trails service is funded primarily through a regional property tax requisition. In 2023, the annual operating budget for regional parks and regional trails was \$17.5 million.

Non-tax revenue also provides a portion of the funding stream for regional parks and trails. Non-tax revenue is generated through the fees and permit provisions, such as camping and pay parking, in CRD Bylaw No. 3675, "Capital Regional District Regional Parks Services and Facilities Fees and Charges Bylaw No. 1, 2010." Other sources of non-tax revenue may include donations, facility rentals or lease agreements. Additionally, grant funding enhances the overall budget but is dependent on available opportunities and successful applications.

The CRD actively expands the regional parks system through use of the Land Acquisition Fund (LAF). Through the LAF and with the support of partners, the CRD has acquired nearly 5,000 hectares (ha) of regional park land since 2000.

The management of regional parks and trails is divided into three service areas:

CRD Regional
Parks & Trails

Planning & Development:

- First Nations, Stakeholder and Government Engagement
- Park Management Policies & Planning
- GIS Mapping
- Land Acquisition
- Capital Planning & Asset Management
- Stakeholder & Government Relations

Operations:

- Operating & Maintaining Regional Parks & Trails
- Sign Development, Installation & Management
- Asset Monitoring, Repair & Replacement
- Fleet Services
- Safety Programs

Visitor Experience & Stewardship:

- Conservation & Recreation Partnerships
- Interpretive Education
- Compliance & Enforcement
- Volunteer Management
- Visitor Information
- Data Collection & Monitoring

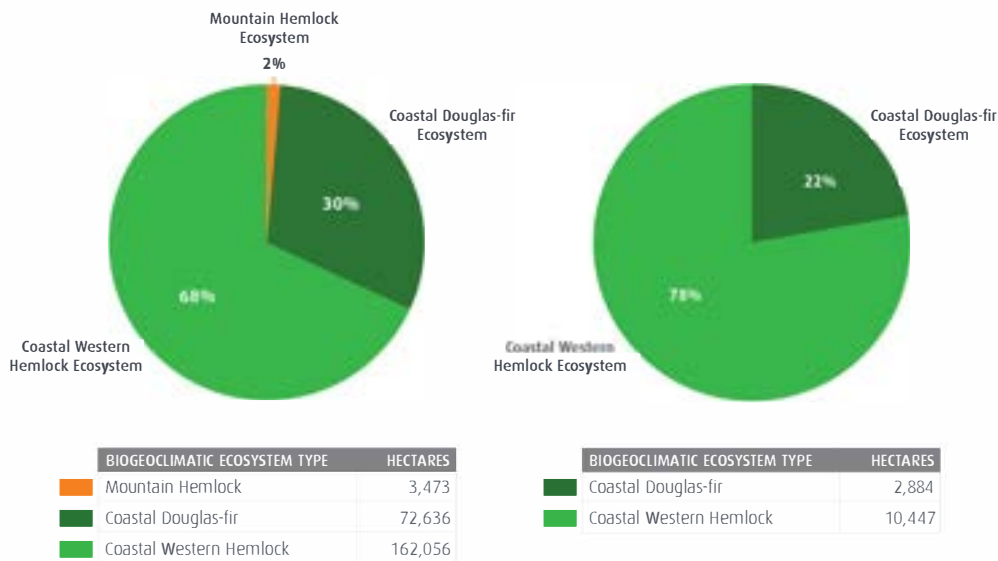
System Information

As of December 31, 2023, there were 33 regional parks and four regional trails in the CRD’s system, comprising over 13,350 ha of land. The regional parks system grew in 2023 with the addition of 10.31 ha of land added to East Sooke Regional Park, and 10.97 ha of newly-acquired land adjacent to Elk/Beaver Lake Regional Park. The regional trails system also grew in 2023, with construction continuing on the Mayne Island Regional Trail and the extension of the E&N Rail Trail Regional Trail to connect with the City of Victoria’s Kimta E&N Connector.

CRD regional parks protect land and ecosystems in two of the three biogeoclimatic zones that occur within the CRD (Figure 2). The Coastal Douglas-fir (CDF) zone is home to the highest number of species and ecosystems at risk in BC, of which many are ranked globally as imperiled or critically imperiled. Only 0.3% of BC consists of CDF zone and it is the least protected zone in BC, with many of the protected areas being small, isolated parcels surrounded by development.

As of December 31, 2023, the CRD protects 4% (2,884 ha) of the CDF occurring within the region, which comprises approximately 22% of the regional parks system as a whole.

FIGURE 2. BIOGEOCLIMATIC ECOSYSTEMS IN THE CRD & IN REGIONAL PARKS IN 2023



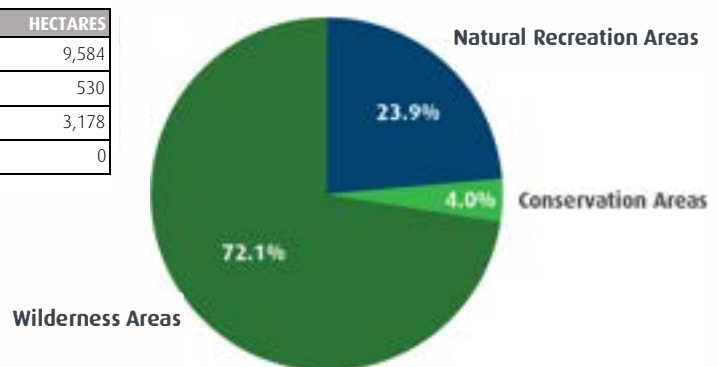


East Sooke Regional Park

With the new additions, the regional parks system by park classification as of December 31, 2023 was as follows:

FIGURE 3. PARK CLASSIFICATIONS BY HECTARE IN 2023

PARK CLASSIFICATION	NUMBER OF PARKS	HECTARES
Regional Wilderness Areas	3	9,584
Regional Conservation Areas	12	530
Regional Natural Recreation Areas	18	3,178
Regional Conservancy Areas	0	0



As part of the CRD’s commitment to climate action, tracking began in 2022 to determine the levels of energy consumption by regional parks and associated greenhouse gas (GHG) emissions. Going forward, the CRD has committed to annually tracking GHG emissions with the end goal of reducing GHGs across the organization, including regional parks’ operational GHGs.

In 2023, regional park and trail operations consumed 4,909 gigajoules of energy and the total emissions were about 288 tonnes (t) of carbon dioxide (CO₂) equivalent (e) (tCO₂e) - both slight increases over 2022. This was primarily due to the growing number of staff and fleet vehicles within the Regional Parks Division, and it is expected these numbers will decrease as internal combustion engine fleet vehicles are replaced with electric models. Emission sources were predominantly generated from gasoline-powered vehicles in the regional parks fleet (71%), followed by diesel-powered fleet vehicles (25%), propane-heated buildings (3%) and electrically-heated buildings (1%).

In the CRD, regional parks and regional trails serve to protect biodiversity and cultural heritage and to offer quality visitor experiences. Figure 4 highlights some of the 2023 visitor use and conservation statistics in regional parks and on regional trails.

FIGURE 4. 2023 CONSERVATION AND VISITOR USE DATA



CRD Regional Parks & Trails Strategic Plan 2022–2032

History and Overview

The management of regional parks and regional trails has been guided by various plans and strategies over the years. In 2019, the CRD Board made it a priority to update the former Regional Parks Strategic Plan 2012–2021. Through engagement with First Nations, the public and stakeholders, the CRD developed the Interim Regional Parks and Trails Strategic Plan 2022–2032 between December 2021 and June 2022.

On July 13, 2022, the CRD Board adopted the Regional Parks and Trails Strategic Plan on an interim basis for one year while engagement with First Nations continued.

Much of the focus for the remainder of 2022 was on continuing to engage First Nations on the Interim Strategic Plan. Feedback received was incorporated into the final Regional Parks and Trails Strategic Plan 2022–2032, which was approved by the Board in July 2023.

The 2022–2032 plan updates the former strategy with a lens on First Nations reconciliation to reflect current challenges and opportunities affecting the region, as well as to incorporate recent CRD initiatives and priorities. The success of the Plan relies on relationships with First Nations, a commitment to superior service delivery, and cooperation with partners.



*KWL-UCHUN Spring Salmon Place Campground
Sooke Potholes Regional Park*

Plan Vision, Mission & Values

The Regional Parks and Trails Strategic Plan 2022–2032 vision statement identifies the desired future state of regional parks and regional trails in 2032:

We have an expanded and connected system of regional parks and regional trails that are rich in biodiversity, respect Indigenous cultural heritage and use, inspire stewardship, are resilient to change, and provide enjoyable outdoor recreation experiences.

Reaching the desired vision will be successful if the CRD works closely with First Nations communities, other levels of government, organizations, institutions and residents in the region. A focus on equity and accessibility in the Plan is aimed at encouraging broader and safer participation in regional parks and trails.

The mission defines the fundamental purpose of the regional parks and regional trails system, describing why it exists, what it does, and the level of performance to be met or surpassed. The mission for regional parks and regional trails is to:

- **Operate and manage a connected system of regional parks for public enjoyment.**
- **Foster stewardship of biodiversity by learning from and working with science and long-term land stewards and by connecting people to nature.**
- **Operate and manage a regional trail network for active transportation and recreation.**
- **Foster reconciliation by collaborating with First Nations in the operation and management of regional parks and regional trails through the establishment of traditional use agreements.**
- **Be fiscally responsible and accountable in decision-making.**



Mount Work Regional Park



Lone Tree Hill Regional Park

The following values and guiding principles were also identified during the development of the 2022–2032 Strategic Plan. Values and principles define what is important to the CRD and help guide the implementation of the Plan:

Access: Regional parks and regional trails can be accessed by transit, micromobility, cycling and walking.

Accountability: Decision-making processes and financial management are transparent and based on the best available information.

Connectivity: Biodiversity depends on connected natural area corridors and complete communities depend on connected trail corridors and active transportation networks.

Conservation: Regional parks protect, restore and enhance the region’s cultural heritage, biodiversity, and rare and unique ecosystems.

Education: Promoting literacy of the region’s natural and cultural heritage increases awareness of the interconnectedness between humans and the nature and impacts of climate change.

Equity: Regional parks and regional trails are inclusive, culturally safe, and accessible to visitors of all ages, abilities and income levels.

Outdoor Recreation: Outdoor recreation benefits our health and well-being, connects us to each other and immerses us in nature.

Partnership: A commitment to developing meaningful partnerships with First Nations that respect Indigenous knowledge, First Nations governance and cultural use, as well as collaborating with other government partners and organizations in the region.

Reconciliation: A commitment to take action towards Indigenous reconciliation by respecting Indigenous laws, creating opportunities to collaborate in the operation of parks and trails, and strengthening relationships with First Nations communities by applying the principles of respect, reciprocity and responsibility.

Resiliency: Regional parks and regional trails adapt to change by incorporating solutions that take action on climate change, recognize the value of Indigenous cultural knowledge, ensure sustainable service delivery and aim to benefit future generations.

Stewardship: A commitment to learning from and implementing approaches from First Nations, who are the long-term land stewards, and inspiring residents and visitors to be stewards of the region’s natural and cultural heritage by leading by example and showcasing best practices.

Goals & Priorities

The CRD’s Regional Parks and Trails Strategic Plan was developed to guide the CRD towards its desired vision for regional parks and regional trails. The Strategic Plan establishes five goal areas where the CRD focuses its efforts.

Each of these goals includes strategic priorities with supporting actions and timelines for implementation. Overall, there are 13 strategic priorities and 57 supporting sub-actions.

GOAL	PRIORITIES
Reconciliation 	<ul style="list-style-type: none"> • Incorporate First Nation worldviews and knowledge in the ongoing management and operation of regional parks and regional trails. • Work with First Nations Governments in service delivery initiatives.
Conservation 	<ul style="list-style-type: none"> • Take action to increase protection of biodiversity, ecological integrity and natural assets in the region through improved knowledge, proactive stewardship and land acquisition. • Respect and protect cultural heritage sites and traditional cultural use practices. • Work with partners in taking care of the region’s species, habitats and natural areas.
Visitor Experience 	<ul style="list-style-type: none"> • Offer compatible outdoor recreation experiences that are enjoyable, healthy, safe and immersed in nature. • Foster stewardship through program delivery, knowledge sharing and collaboration.
Climate Action & Resiliency 	<ul style="list-style-type: none"> • Advance regional active transportation opportunities that contribute to greenhouse gas reduction. • Support the development of complete and connected communities by improving access to regional parks by transit, electric vehicles, micromobility, walking or cycling. • Align service delivery and infrastructure improvements in regional parks and regional trails with climate action. • Ensure the long-term and consistent management of regional parks and protected natural areas. • Strategically acquire and manage natural areas to address climate mitigation, urban containment and access to green space for a growing population.
Access & Equity 	<ul style="list-style-type: none"> • Enhance health and well-being by providing equitable access to regional parks and regional trails.



Francis/King Regional Park

Tracking Our Progress

Over the 10-year term of the CRD's Regional Parks and Trails Strategic Plan, the actions contained within form the basis of service plans and work plans that are approved by the Board annually as part of the financial planning process. Collaboration with First Nations Governments, municipalities, other park agencies, CRD divisions and stakeholders are integral to this process.

As progress is made in the implementation of this Plan, knowledge and understanding of impacts to regional parks and regional trails will continue to develop. To remain flexible and adaptable, and to support consistent implementation over time, CRD staff will:

- Continue on a journey of reconciliation with First Nations
- Prepare funding strategies to accompany implementation
- Continue to identify opportunities for external grant funding and partnerships
- Share knowledge and best practices with others
- Participate in professional development to improve service delivery
- Continue to monitor data to track progress over time
- Evaluate progress and adjust actions, as needed
- Continue to improve on current practices

Annual Reporting

Progress on the implementation of the Regional Parks and Trails Strategic Plan is reported annually. Reporting indicators have been identified for each strategic priority area. For each goal area, an action status reflects general progress made towards all actions supporting that goal. This helps to summarize at-a-glance progress made on actions that may not be easily measurable or reflected in another indicator, such as actions that are ongoing or taking place over a long period. For other measures, an icon is provided to indicate the desired direction of the indicator over time (increasing or decreasing), if applicable.

The following section is intended to provide a high-level, easy-to-understand overview of the CRD's performance and progress related to regional parks and regional trails, and summarize progress made in the 2023 year for each goal area.

Detailed information on each goal, its related action items and progress on those action items is contained in Appendix A: Report Card.



Devonian Regional Park



2023 Overall Strategic Plan Progress

On Track

Goal Area



Reconciliation: Strong, collaborative and mutually beneficial relationships with First Nations through working in partnership.



Visitor Experience: Visitors to regional parks are involved in stewardship and have enjoyable outdoor recreation experiences.



Conservation: Protect the region's natural assets and cultural heritage for future generations.



Climate Action & Resiliency: Regional parks and regional trails are resilient and take action on climate change.



Access & Equity: Regional parks and regional trails are inclusive and accessible.

Legend: Action Status



On Track: 75% or greater of yearly target progress



Opportunity for Improvement: 50% - 75% of yearly target progress



Attention Required: less than 50% of yearly target progress



Future Action

Legend: Indicators



Direction of arrow indicates **current trend direction**



Indicator is trending in the **desired direction**



Indicator is trending in the **wrong direction**



Indicator is intended to provide **contextual information**



Reconciliation



Goal 1: Strong, collaborative and mutually beneficial relationships with First Nations through working in partnership.

Overall Action Status
On Track

CRD Roles

First Nations Engagement

Park Management & Planning

Cultural Heritage Protection

Interpretive Education

The Regional Parks and Trails Strategic Plan 2022–2032 focuses on strengthening government-to-government relationships and understanding between the CRD and First Nations in the region.

The CRD is committed to maintaining an open dialogue with First Nations to confirm that Indigenous cultural values and cultural uses are respected and that the priorities and actions remain relevant and meaningful.

The Plan supports ongoing engagement with First Nations in the management and operation of regional parks and regional trails in years to come and ensures that parks and trails remain culturally safe and inclusive.

Goal Progress Snapshot

- Engagement with First Nations was undertaken on the Regional Parks and Trails Strategic Plan 2022–2032 and initiated on a process to create a new Land Acquisition Strategy.
- Island View Beach Working Group formed with CRD staff, District of Central Saanich and Tsawout First Nation.
- Initial discussions were completed in 2023 with First Nations on reconciliation work plans and traditional use agreements for Mount Work Regional Park.
- An increased number of cultural monitors from local First Nations were involved with CRD Regional Parks projects.
- The CRD’s Exploring Indigenous Perspectives cultural programming was offered to a growing number of park visitors throughout 2023, including participants from special request, public and school groups.

This goal contains

6

sub-actions



Indigenous Perspectives Cultural Programming

Indicators



Reconciliation workplans are developed with each First Nation

- Initial discussions took place with WSÁNEĆ Leadership Council related to developing reconciliation work plans for Mount Work Regional Park.



Traditional use agreements are initiated with all First Nations in the region

- Initial discussions took place with WSÁNEĆ Leadership Council related to developing traditional use agreements for Mount Work Regional Park.



Increased participation in Indigenous perspectives programs and presentation

- The CRD's *Exploring Indigenous Perspectives* programming was offered to over 2,000 park visitors, including special request, school and public program attendees - an increase of nearly 100% over 2022's numbers. Participants learn about the cultural history of the region and the time-honoured traditions of Indigenous Peoples.



Increased number of conservation and restoration projects in partnership with First Nations

- Staff worked with members of T'Sou-ke Nation and Sc'ianew First Nations on a restoration project at Aylard Farm in East Sooke Regional Park in an area of high cultural sensitivity.



Increased number of economic opportunities made available to First Nations

- An operating agreement continued with T'Sou-ke Nation for KWL-UCHUN Spring Salmon Place Campground and remuneration was provided to WSÁNEĆ Leadership Council for consultation on the draft Mount Work Management Plan.



*KWL-UCHUN Spring Salmon Place Campground
Sooke Potholes Regional Park*



Conservation

Goal 2: Regional parks protect the region’s natural assets and cultural heritage for future generations.



Overall Action Status
On Track

CRD Roles

Conservation Partnerships

Volunteer Program Management

Interpretive Education

Land Acquisition, Management & Planning

This goal contains

13

sub-actions

Regional parks contribute to a large, complex system of connected and protected natural areas. This system is vital to ensuring long-term viability of natural areas, conserving biodiversity and building resilience to the changing climate.

Protected natural areas help maintain ecological health, function and integrity, and provide important space for a diversity of species, from the small and endangered sharp-tailed snake, to large carnivores like wolves, bears and cougars.

Additionally, regional parks help contribute to the protection of the region’s cultural heritage and archaeological sites protected under the *Heritage Conservation Act*.

Goal Progress Snapshot

- In 2023, nearly 21 hectares of new regional park land was acquired.
- As part of the Elk/Beaver Lake Initiative, and with funding support from the Government of British Columbia, an oxygenator system was purchased and installed in Elk Lake to help address high nutrient levels.
- Work took place to inventory, monitor, restore and enhance habitat for species at risk. Efforts were undertaken to mitigate threats to species at risk through the installation of fencing, enhanced signage and public education.
- Staff facilitated and issued permits for 21 academic, government or eNGO biodiversity and ecology research projects in regional parks.



Yellow Sand Verbena

Indicators



Increased area of regional park land protected

- The CRD acquired nearly 21 hectares of new regional park land in 2023: almost 11 hectares of land near Elk/Beaver Lake Regional Park and an additional 10 hectares added to East Sooke Regional Park.



Increased area of regional park land restored

- In 2023, CRD restoration volunteers and staff spent a total of 3,696 hours (47% increase over 2022) restoring and enhancing 11.75 hectares of land in regional parks.



Increased protection of at risk species and ecosystems in regional parks

- An Environmental Impact Assessment Process was officially adopted and implemented. Additionally, significant work took place to inventory, monitor, restore and enhance habitat for species at risk. Efforts to mitigate threats to species at risk through the installation of fencing, enhanced signage and public education.



Increased percentage of First Nations collaborating with CRD on cultural heritage protection projects

- Members of T'Sou-ke Nation and Sc'ianew First Nations collaborated with Regional Parks staff on a restoration project at Aylard Farm in East Sooke Regional Park in an area of high cultural sensitivity.
- Cultural monitors from eight First Nations were involved in regional parks and trails projects.



All staff receive cultural awareness training

- In 2023, all new CRD staff in the Regional Parks Division received cultural awareness training and a special training session was delivered to staff at Regional Parks headquarters on the Protection and Conservation of Heritage Sites.



Increased conservation and research partnerships

- In 2023, two official conservation partnerships remained in place between CRD Regional Parks and local groups and 21 research permits were issued for academic, government or eNGO biodiversity and ecology research projects in regional parks.
- The CRD became the first local government to have all 33 regional parks included in the federal government's Canadian Protected and Conserved Areas Database.



*Invasive Species Removal and Site Restoration Project
Galloping Goose Regional Trail*



Visitor Experience



Goal 3: Visitors to regional parks are involved in stewardship and have enjoyable outdoor recreation experiences.

Overall Action Status
On Track

CRD Roles

Recreation Partnerships

Interpretive Education

Compliance & Enforcement

Volunteer Program Management

Visitor Information

This goal contains

9

sub-actions



Restoration Volunteers

Accessing natural spaces and compatible recreational opportunities benefit not only mental and physical health, but also promote social and community connectivity while being a relatively low barrier activity to enjoy for people from all walks of life.

Additionally, outdoor recreation opportunities and educational nature programming both play an important role in the quality of life that attracts people to this region.

Goal Progress Snapshot

- A State of Recreation Values report was initiated in 2023. The results will be incorporated into the Stewardship Plan that will be developed in 2024.
- A Volunteer Survey was conducted in 2023 to gather information on volunteer satisfaction and experience. This information will guide the development of a Volunteer Plan.
- Park Naturalists continue to work closely with the Cultural Programmer to include a cultural lens in interpretive programs and events, as well as messaging related to visitor compliance and importance of parks as related to mental health and climate change.
- The volunteer program continued to support diverse opportunities for participation and contribution to regional parks, as well as ongoing partnership development with community organizations.
- Trail standards were developed to guide trail development, as well as trail maintenance within CRD regional parks, and a trail repair prioritization plan was implemented.

Indicators



Maintain high rates of visitor satisfaction

- A Resident Survey was developed and approved in 2023 to launch in early 2024.
- Trail standards were developed to guide trail operations and maintenance within CRD regional parks.



Increased area available for compatible outdoor recreation

- After a pilot extension in 2023, the camping season at Island View Beach Regional Park was officially extended from Labour Day (traditional closing day) to the Thanksgiving weekend.
- License agreements with two outdoor recreation groups enabled the repair, maintenance and improvement of mountain bike trails in both Mount Work and Sea to Sea regional parks.



Review and update interpretive program content every four years

- Repeated programs are evaluated for relevancy and are refreshed each year and new programs are created. Two new cultural programs were created in 2023.



Increased number of volunteer hours

- A total of 665 (+44 over 2022) volunteer naturalists, restoration volunteers, park stewards and trail ambassadors contributed 5,760 (+96 over 2022) hours to regional parks.
- The CRD Regional Parks volunteer program collaborated with eight corporate groups, four community groups, three schools and a youth group to host a total of 27 ecological restoration events.



Nature Programming in CRD Regional Parks



Climate Action & Resiliency



Overall Action Status
On Track

Goal 4: Regional parks and regional trails are resilient and take action on climate change.

CRD Roles

Regional Trail Management & Planning

Regional Park Management & Planning

Land Acquisitions

Interpretive Education

Conservation

This goal contains

24

sub-actions

The CRD Board declared a climate emergency in 2019 and has since committed to take action to address climate change within operations at the regional level and to take a leadership role to pursue carbon neutrality.

The CRD can contribute to regional greenhouse gas (GHG) reductions in regional parks and trails by integrating the corporate climate lens framework, making operational choices that reduce GHG emissions, and through the planning, design and operation of the regional trails system, which serves as the anchor of the region’s active transportation network. Additionally, the CRD can ensure the long-term and consistent management and acquisition of regional park land and protected natural areas to help address climate mitigation, urban containment and access to green space for a growing population.

Goal Progress Snapshot

- The 100 kilometres of regional trails continued to be well used for walking, rolling and riding throughout the CRD in 2023.
- Construction of E&N Rail Trail Phase 4 was completed in partnership with the City of Victoria.
- The construction of Mayne Island Regional Trail continued through 2023. This expansion to the regional trail network into the Gulf Islands increases multi-modal access across the region.
- A CRD Regional Trails Closure Policy was developed with input from the Regional Transportation Working Group to ensure a consistent approach to trail closures in the region and minimized impacts to trail users.
- A Board resolution was approved to fund the full 6.6 kilometres Regional Trestle Renewal, Trail Widening and Lighting Project between 2024-2028 by way of debt servicing.



Indicators



Increased use of regional trails

- There were 3.9 million visits to regional trails in 2023 compared to 3.3 in 2022.
- The 10-year visitation trend shows an increase of 30% from January 2014 to the end of 2023.



Completed regional trail priority projects

- Completed a 0.3 kilometre section (Phase 4) of the E&N Rail Trail and worked in partnership with the City of Victoria to complete a 1.0 kilometre of adjacent trail (Kimta E&N Connector) and construction of Mayne Island Regional Trail continued.
- A Regional Trail Asset Renewal Plan was completed, providing better prioritization of renewal activity.



Minimized regional trail service disruptions

- A CRD Regional Trails Closure Policy was developed with input from the Regional Transportation Working Group to ensure a consistent approach to trail closures in the region and minimized impacts to trail users.



Increase Electric Vehicle charging stations at park accesses

- A feasibility study was completed related to installing Electrical Vehicle Charging Stations in regional parks.



Reduced operational greenhouse gas emissions

- Regional parks CO2 emissions increased in 2023.
- Electrical Vehicle Charging Stations were added to CRD Regional Parks service yards and EVs continue to be added to the Parks fleet, replacing internal combustion engine vehicles.



Maintain critical infrastructure in good condition

- Ongoing asset renewal and capital project work through 2023, including paving, condition assessments on two bridge structures, pre-construction repairs to Selkirk Trestle, and the annual inspection of Humpback Dam. Additionally, a Regional Trail Asset Renewal Plan was developed to prioritize improvements on trails.



Increase the percentage of parks with management plans less than 15 years old

- In 2023, 27% of regional parks had management plans less than 15 years old.
- A draft updated planning process was developed in 2023 for Board consideration in 2024 and an Interim Management Guideline process was established to ensure basic securement and maintenance in new park land acquisitions prior to a full management planning process.



Increased area of regional park land

- In 2023, 21 hectares of regional park land was acquired.



Increased representation of all regional park classifications

- Land acquisitions added area to East Sooke Regional Park, a Wilderness Area, and land was acquired adjacent to Elk/Beaver Lake Regional Park, a Natural Recreation Area. No land was added to the Conservancy or Conservation Area classifications in 2023.



Access & Equity

Goal 5: Regional parks and regional trails are inclusive and accessible.



Overall Action Status
On Track

CRD Roles

Recreation Partnerships

Data Collection & Monitoring

Interpretive Education

Visitor Information

The benefits of experiencing and interacting with nature for physical and mental well-being are felt by many, and regional parks and trails are a public good that belong to everyone. Medical professionals from the World Health Organization to Doctors of BC regularly advocate for equitable access to nature to safeguard the physical and psychological well-being of residents. Factors such as lack of access to transportation and distance to parks can be barriers preventing members of society from enjoying the benefits of regional parks and regional trails.

Increased benefits of accessing nature and public spaces can be realized when they adapt to the needs of diverse populations, such as people of all ages, ethnic backgrounds, mobility levels and income brackets.

Goal Progress Snapshot

- In 2023, an accessibility audit was completed and over 50% of the recommended improvements identified were made.
- An Accessible Parking Standard was also developed and implemented in 2023, and accessible parking stalls at four regional parks were improved or added.
- The CRD's Exploring Indigenous Perspectives programming was delivered to over 2,000 park visitors.
- Accessible washrooms were added at Hamsterly Beach in Elk/Beaver Lake Regional Park.
- A partnership with Power To Be was established.
- Detailed accessibility information was added to online and print nature program materials.

This goal contains

5

sub-actions



*New Accessible Washrooms
Elk/Beaver Lake Regional Park*

Indicators



Improved accessibility to regional parks and regional trails

- Accessibility improvements were undertaken in 11 regional parks, including upgrades to access paths and park facilities, as well as 15 new or improved accessible parking stalls based on updated design standards.
- Construction was completed on an accessible washroom facility and a mobi-mat was installed at Hamsterly Beach in Elk/Beaver Lake Regional Park.
- Detailed trail and facility descriptions were added to online and print nature program materials.
- Staff offered 48 accessible programs and events throughout regional parks, including six partnered programs with Power To Be to provide outdoor access to participants living with disabilities.



Cultural awareness information is incorporated into new park kiosks

- A traditional territory acknowledgement was developed with First Nations Relations and Corporate Communications and is being added as park kiosk panels are installed or renewed.
- Kiosk panels with the traditional territory acknowledgement and additional cultural information were added to the Galloping Goose Regional Trail (Kapoor/Marwood/Roche Cove), Sooke Hills Wilderness and Matheson Lake Regional Parks in 2023.



*TrailRider Mobility Device
Nature Program Partnership with Power To Be*



*Hamsterly Beach Mobi Mat
Elk/Beaver Lake Regional Park*

Looking Ahead – 2024

In 2024, the CRD will continue to work with First Nations to better understand and respect Indigenous cultural heritage and use, focus on the protection of biodiversity, further inspire stewardship in parks, offer desirable outdoor recreation experiences, develop an expanded, improved and connected system of regional parks and regional trails and prepare for and adapt to climate change.

Some initiatives planned for 2024 include:

First Nations Engagement: The CRD will continue to invite and work with First Nations to identify, develop and implement priority initiatives in regional parks and regional trails, as well as engage with First Nations on major projects like park management plans and land acquisitions.

Equitable Access: Develop an Indigenous Cultural Use and Safety Policy for regional parks and regional trails. Continue to develop accessibility guidelines that will provide specifications for built infrastructure within regional parks and regional trails and standardizing what visitor use information is provided. Work will also take place to find ways to connect underrepresented communities with regional parks.

Regional Trail Enhancement Projects & Active Transportation Initiatives: Complete construction of the Mayne Island Regional Trail and initiate the first phase of the Regional Trestles Renewal, Trail Widening and Lighting Project. Support efforts towards establishing a new Transportation Service.

Biodiversity Protection: Draft a Stewardship Plan to provide an integrated park management approach that is informed by current data and balances the provision of a diverse range of outdoor recreation opportunities with conserving the unique natural and cultural heritage values of the region.

Outdoor Recreation Advancement: The CRD will begin to apply the Regional Park Trail Maintenance and Design Guidelines that were developed in 2023. Staff will also continue to work to advance Rock Climbing Guidelines and liaise with local recreation groups to ensure good relationships are maintained.

Electric Vehicle Charging Improvements: Implement electric vehicle charging stations at identified regional parks accesses.

Management Planning: Continue First Nations engagement on the Mount Work Management Plan, launch an updated planning process, and develop interim management guidelines for newer regional parks and acquisitions, including the former Royal Oak Golf Course lands, and Wrigglesworth Lake and Mountain Forest regional parks.

Land Acquisition: Engage with First Nations, stakeholders and the public on a new land acquisition strategy, criteria and process that reflects the direction in the Regional Parks and Trails Strategic Plan 2022–2032.



Appendix A: Regional Parks & Trails – 2023 Report Card

The Regional Parks and Trails Report Card is intended to provide a high-level, easy to understand overview of the CRD’s progress and performance towards achieving the five goals in the Strategic Plan.

Methodology

The Regional Parks and Trails Strategic Plan 2022–2032 identifies specific actions to guide the CRD’s efforts over the lifespan of the Plan. These include 13 strategic priorities with 57 sub-actions and associated timelines. Section five of the Plan establishes a monitoring and reporting system and a set of performance indicators.

For each goal area, an action status will reflect general progress made towards all actions supporting that goal. This helps to summarize at-a-glance progress made on actions that may not be easily measurable or reflected in another indicator, such as actions that are ongoing or taking place over a long time period. Icons are used to indicate the desired direction of the indicator over time (increasing or decreasing), where applicable.

The Regional Parks and Trails Report Card compiles the reporting indicator performance relative to the baseline year. It is important to note that changes in year-to-year performance do not always equate to a long-term trend, and that while performance in any given year may be positive or negative, it may take years to complete the actions and achieve the desired results.

For 2023, indicators are reported from the beginning of January to the end of December.



2023 Overall Strategic Plan Progress

On Track

Goal Area



Reconciliation: Strong, collaborative and mutually beneficial relationships with First Nations through working in partnership.



Visitor Experience: Visitors to regional parks are involved in stewardship and have enjoyable outdoor recreation experiences.



Conservation: Protect the region's natural assets and cultural heritage for future generations.



Climate Action & Resiliency: Regional parks and regional trails are resilient and take action on climate change.



Access & Equity: Regional parks and regional trails are inclusive and accessible.

Legend: Action Status



On Track: 75% or greater of yearly target progress



Opportunity for Improvement: 50% - 75% of yearly target progress



Attention Required: less than 50% of yearly target progress



Future Action

Legend: Indicators



Direction of arrow indicates **current trend direction**



Indicator is trending in the **desired direction**



Indicator is trending in the **wrong direction**



Indicator is intended to provide **contextual information**



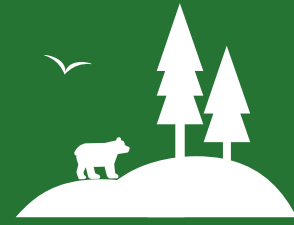
Reconciliation

Goal 1: Strong, collaborative and mutually beneficial relationships with First Nations through working in partnership.



Overall Action Status
On Track

Status	Action	Update
Progress on Actions		
	1-1 Incorporate First Nation worldviews and knowledge in the ongoing management and operation of regional parks and regional trails	<ul style="list-style-type: none"> Funding was increased for First Nations initiatives and capacity building. The CRD regularly met with WSÁNEĆ Leadership Council for two-way information sharing. These regular sessions ensure that future projects are brought to the table to share awareness and gather input on cultural sensitivity and preferred approaches that can be taken. Cultural Monitors for regional parks and regional trails projects have been engaged through these sessions and through archeological contracts to oversee project excavations. CRD staff also regularly participate in the Island View Beach Working Group, which also includes representation from Tsawout First Nation and the District of Central Saanich, to discuss areas with overlapping interests, to identify and discuss issues, share information, generate recommendations and to seek support for activities related to the area of interest. In 2023, staff engaged with Sc'ianew and T'Sou-ke First Nations to gather feedback on a proposed new bathroom facility, as well as a restoration project in an area of high cultural sensitivity in East Sooke Regional Park. Ongoing engagement processes with First Nations were continued related to the strategic plan, an updated planning process, a new land acquisition strategy, the Mount Work Management Plan and land acquisitions.
	1-2 Work with First Nations Governments in service delivery initiatives	<ul style="list-style-type: none"> In 2023, a memorandum of understanding was developed between the CRD and Pacheedaht First Nation to help directly support new processes for respectful and reciprocal government-to-government decision making. The Sooke Potholes Regional Park Spring Salmon Place KWL-UCHUN campground operating agreement was continued with T'Sou-ke First Nation. CRD Regional Parks staff began investigating the logistics of collaborative training and patrol opportunities between CRD Regional Parks Rangers and local Indigenous Guardians.



Conservation

Goal 2: Regional parks protect the region's natural assets and cultural heritage for future generations



Overall Action Status

On Track

Status	Action	Update
Progress on Actions		
	2-1 Take action to increase protection of biodiversity, ecological integrity and natural assets in the region through improved knowledge, proactive stewardship and land acquisition	<ul style="list-style-type: none"> • A State of Natural Values Report was initiated through staff and contractors. • Significant work took place to inventory, monitor restore and enhance habitat for species at risk. Efforts to mitigate threats to species at risk were taken through the installation of fencing, enhanced signage and public education. • An Environmental Impact Assessment Process was officially adopted and implemented in 2023. • The CRD acquired nearly 21 hectares of regional park land in 2023. • The CRD became the first local government to have all 33 regional parks officially included in the Canadian Protected and Conserved Areas Database - a federal database that contains the most up-to-date spatial and attribute data on marine and terrestrial protected areas and other effective area-based conservation measures in Canada. • In 2023, CRD restoration volunteers and staff spent a total of 3,696 hours (47% increase over 2022) restoring and enhancing 11.75 hectares of land in regional parks. • The CRD supported the monitoring and management of invasive American Bullfrogs in the Greater Victoria Water Supply Area, which in turn reduces the likelihood of frog migration into western regional parks.
	2-2 Respect and protect cultural heritage sites and traditional cultural use practices	<ul style="list-style-type: none"> • In 2023, all new CRD staff in the Regional Parks Division received cultural competency training. • A training session was delivered to staff and volunteers at Regional Parks Headquarters in 2023 on the Protection and Conservation of Heritage Sites. • Cultural monitors were engaged from eight local First Nations on multiple projects involving land altering works. • Several site visits took place with First Nations to review and document culturally sensitive areas. • Existing restoration practices were reviewed and adjusted to ensure the ongoing protection of cultural values in regional parks.
	2-3 Work with partners in taking care of the region's species, habitats and natural areas	<ul style="list-style-type: none"> • CRD Regional Parks staff members participated regularly in the Coexisting with Carnivores Working Group, the Coastal Douglas-fir Partnership, the Capital Region Invasive Species Partnership and the provincial Biodiversity Forum for Local Governments Working Group. Staff also attended events, including Indigenous Cultural Safety and Humility for Conservation Professionals trainings and a follow-up Biodiversity Mapping workshop. • In 2023, staff facilitated and issued permits for 21 academic, government or eNGO biodiversity and ecology research projects in regional parks. • Two long-term partnerships and covenant monitoring remained in place between CRD Regional Parks and local conservation partners: Habitat Acquisition Trust and The Land Conservancy of British Columbia. Additionally, the CRD Regional Parks volunteer program collaborated with eight corporate groups, four community groups, three schools and a youth group to host a total of 27 ecological restoration events. • As part of the Elk/Beaver Lake Initiative, and with funding support from the Government of British Columbia, an oxygenator system was purchased and installed in Elk Lake to help address high nutrient levels. CRD staff also continued partner and stakeholder engagement related to the Elk/Beaver Lake Initiative and participated in the Haliburton Watershed Working Group. • The CRD collaborated with the District of Central Saanich and Tsawout First Nation on drainage management at Island View Beach. • The Sooke Hills Wilderness Project continued through 2023 – a collaboration between the CRD, the University of Victoria and the Coexisting with Carnivores Alliance to track the movement of both park users and wildlife like cougars, bears, deer and wolves.



Visitor Experience

Goal 3: Visitors to regional parks are involved in stewardship and have enjoyable outdoor recreation experiences



Overall Action Status

On Track

Status	Action	Update
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Progress on Actions

	3-1 Offer compatible outdoor recreation experiences that are enjoyable, healthy, safe and immersed in nature	<ul style="list-style-type: none"> • A State of Recreation Values report was initiated in 2023. The results will be incorporated into the Stewardship Plan, which will be developed over 2024. • Regional Parks Trail Maintenance and Design Guidelines were developed in 2023. • An assessment and visitor use monitoring of all known rock climbing areas was undertaken. • After a pilot extension in 2023, the camping season at Island View Beach Regional Park was officially extended from Labour Day (traditional closing day) to Thanksgiving weekend. • License agreements with two recreation groups enabled the repair, maintenance and improvement of mountain bike trails in both Mount Work and Sea to Sea regional parks.
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	3-2 Foster stewardship through program delivery, knowledge sharing and collaboration	<ul style="list-style-type: none"> • In 2023, two new cultural programs were created and Park Naturalists continued to work closely with the Cultural Programmer to include a cultural lens on interpretive programs and events. • New nature programming included messaging that supports visitor compliance and importance of parks for mental health and climate change. • Staff continued to monitor and review the placement of geocaches in regional parks to ensure culturally and ecologically sensitive areas were being protected. • Rock Climbing Guidelines were initiated in 2023 and are slated for completion in 2024. • Interpretation staff partnered with several organizations for the delivery of community events and education programs. • There was increased visitor engagement in regional parks and on regional trails related to CRD Regional Parks public awareness and safety campaigns. Rangers and bylaw officers spent a combined 5,080 hours patrolling, enforcing the parks bylaw, sharing information and educating the public in regional parks and regional trails in 2023. • Ongoing volunteer program development supports diverse opportunities for participation and contribution to regional parks and regional trails, as well as ongoing partnership development with community organizations. In addition, a volunteer survey was conducted in 2023 to gather information on volunteer satisfaction and experience.
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Climate Action & Resiliency

Goal 4: Regional parks and regional trails are resilient and take action on climate change



Overall Action Status

On Track

Status	Action	Update
Progress on Actions		
	4-1 Advance regional active transportation opportunities that contribute to greenhouse gas reduction	<ul style="list-style-type: none"> A Board resolution was approved to fund the full 6.6 kilometre Regional Trestle Renewal, Trail Widening and Lighting Project between 2024-2028 by way of debt servicing. A grant of \$1.9 million was also secured from the Growing Communities Fund to support planning for the Regional Trestle Renewal, Trail Widening and Lighting Project between 2024 and 2025. Staff participated in the Regional Transportation Working Group and the renewal of regional trails tenure agreements continued. A CRD Regional Trails Closure Policy was approved in May 2023. CRD staff met regularly with provincial Ministry of Transportation and Infrastructure staff to discuss the future of the regional trail network.
	4-2 Support the development of complete and connected communities by improving access to regional parks by transit, electric vehicles, micromobility, walking or cycling	<ul style="list-style-type: none"> Projects to improve connectivity of and access to the regional trails network continued, including Mayne Island Regional Trail and phase four of the E&N Rail Trail Regional Trail. Several paving and surfacing improvement projects on regional trails took place in 2023. A Regional Trail Accessibility Audit was completed, which included an accessibility assessment of all regional trail access points. The CRD Board confirmed that tax requisition was the appropriate primary revenue source for the Regional Parks Division and that parking in all but two regional parks should remain free of charge. A feasibility study, including an engineering evaluation of nine parks, was completed in 2023 to ultimately identify six specific locations within five parks to design and install two SmartTWO Flo Electrical Vehicle Charging Stations.
	4-3 Align service delivery and infrastructure improvements in regional parks and regional trails with climate action	<ul style="list-style-type: none"> A Regional Trail Asset Renewal Plan was completed, providing better prioritization of renewal activity to be completed and to help inform a five-year Capital Plan. In 2023, the installation of CRD fleet electric vehicle chargers at park headquarters and satellite yard locations enhanced service delivery in alignment with climate action goals. In 2023, regional park and trail operations consumed 4,909 gigajoules of energy (compared to 4,869 in 2022) and the total emissions were about 288 tonnes of carbon dioxide equivalent (compared to 252 in 2022). Increases were primarily due to the growing number of staff and fleet vehicles within the Regional Parks Division. It is expected that with increased fleet electrification these numbers will begin to decrease in coming years.
	4-4 Ensure the long-term and consistent management of regional parks and protected natural areas	<ul style="list-style-type: none"> In 2023, CRD staff and WSÁNEĆ Leadership Council committed to collaborating on the review/revision of the Mount Work Management Plan and a Traditional Use Agreement in 2024. Monitoring of natural features was significantly enhanced in 2023 through the hiring of two Conservation Technician staff who primarily focused on monitoring and research of rare species. Restoration and Stewardship partnerships were continued or initiated. An inventory of invasive plant species at one newly-acquired property was initiated. Ongoing asset renewal and capital project work on critical infrastructure, including condition assessments on two bridge structures and the annual inspection of Humpback Dam.
	4-5 Strategically acquire and manage natural areas to address climate mitigation, urban containment and access to green space for a growing population	<ul style="list-style-type: none"> Two land acquisitions were made in 2023, adding to the long-term protection of the region's natural assets. Progress was made on creating a new Regional Parks Land Acquisition Strategy (LAS) in 2023, including getting initial input into an updated land acquisition process, principles and criteria from 17 First Nations and local governments. Work will continue on a new LAS in 2024, including updated land cover analysis and scenario planning.



Access & Equity

Goal 6: Regional parks and regional trails are inclusive and accessible



Overall Action Status
On Track

Status	Action	Update
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Progress on Actions



5-1 Enhance health and well-being by providing equitable access to regional parks and regional trails

- Inclusive washroom facility sign standards launched and implemented in regional park and trail facilities. Staff also reviewed and updated pit-toilet facility design to meet current accessibility requirements.
- A Regional Trails and Regional Parks Accessibility Audit was completed in 2023 and 52% of all the recommended upgrades from that audit were completed.
- Staff also developed and implemented an updated Accessible Parking Standard and upgraded or added 15 accessible parking stalls at four regional parks.
- In 2023, Indigenous Perspectives interpretive cultural programs were offered 41 times to the public through various events and programming, and 57 times to local schools.
- New user-friendly and accessible assets added to Elk/Beaver Lake Regional Park, including a mobi-mat and new washrooms at Hamsterly Beach.
- Other accessibility improvements were undertaken in 11 regional parks, including access path upgrades to facilities and infrastructure like picnic tables and shelters.
- Detailed trail and facility accessibility descriptions were added to online and print nature program and event listings, as well as four Regional Parks website pages.
- Staff participated in an Accessibility Training workshop.
- Interpretive staff offered 48 accessible programs and events throughout regional parks. Interpretive staff also worked closely with partner organization, Power To Be, to deliver six partnered programs and events to provide outdoor access to participants living with disabilities.
- A land acknowledgement and additional cultural information is being added as kiosk panels in parks are renewed. In 2023, new kiosk panels were added to the Galloping Goose Regional Trail (Kapoor/Marwood/Roche Cove), and to Sooke Hills Wilderness and Matheson Lake regional parks.
- A CRD Regional Parks Resident Survey was developed in 2023 and launched in early 2024. The survey will provide staff with a better understanding of accessibility and equity-related barriers to using regional parks and regional trails.
- In 2023, park naturalists collaborated with the Inter-Cultural Association of Greater Victoria to offer nature programming to nearly 100 new Canadians (refugees and new immigrants). Programs focused on helping new Canadians feel welcome in regional parks and equipping them with the knowledge and confidence to return on their own for subsequent visits.



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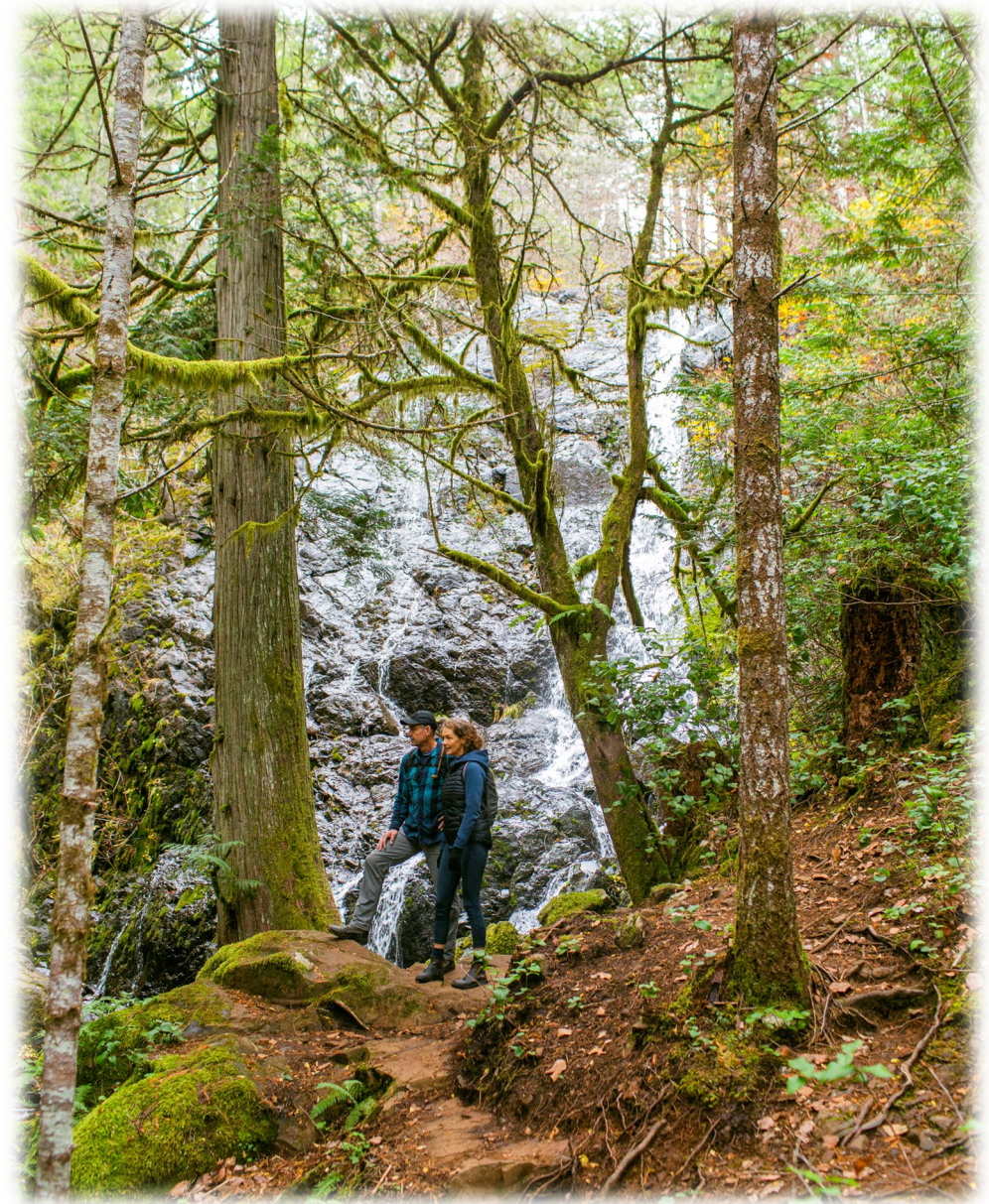


2023 Regional Parks & Trails Strategic Plan Progress Report

Regional Parks Committee
April 24, 2024

Agenda

1. Regional Parks & Trails Strategic Plan 2022-2032
2. Tracking Our Progress
3. Looking Ahead – 2024
4. Report Card



Regional Parks & Trails Strategic Plan 2022-2032

Regional Parks and Trails Strategic Plan
2022-2032

How did we get here?

- **2019:** The previous CRD Board made it a priority to update the former Regional Parks Strategic Plan 2012-2021.
- **December 2021 - June 2022:** The Interim Regional Parks and Trails Strategic Plan 2022-2032 was developed.
- **July 13, 2022:** The previous CRD Board adopted the Regional Parks and Trails Strategic Plan on an interim basis for one year while engagement with First Nations continued through 2022 and 2023.
- **July 12, 2023:** The CRD Board adopted the finalized plan that includes feedback from 19 First Nations.

The 2022-2032 plan updates the former strategy with a lens on First Nations reconciliation and conservation and protection of biodiversity to reflect current challenges and opportunities affecting the region, as well as to incorporate recent CRD initiatives and priorities.

Approved by CRD Board
July 12, 2023

CRD
Making a difference...together



Reconciliation

Goal 1: Strong, collaborative and mutually beneficial relationships with First Nations through working in partnership.



Overall Action Status

On Track



Progress Summary

- Engagement with 19 First Nations was undertaken on the Regional Parks & Trails Strategic Plan 2022–2032 and initiated on a process to create a new Land Acquisition Strategy.
- Initial discussions were completed with WSÁNEĆ Leadership Council on reconciliation work plans and traditional use agreements for Mount Work Regional Park.
- The Island View Beach Working Group was formed with CRD staff, District of Central Saanich and Tsawout First Nation.
- The CRD's *Exploring Indigenous Perspectives* programming was offered to over 2,000 park visitors, including special request, school and public program attendees - an increase of nearly 100% over 2022's numbers. Participants learn about the cultural history of the region and the time-honoured traditions of Indigenous Peoples.

Indigenous Perspectives
Cultural Programming



Conservation

Goal 2: Regional parks protect the region's natural assets and cultural heritage for future generations.



Overall Action Status
On Track

Progress Summary

- In 2023, nearly 21 hectares of new regional park land was acquired.
- Work took place to inventory, monitor, restore and enhance habitat for species at risk. Efforts were undertaken to mitigate threats to species at risk through the installation of fencing, enhanced signage and public education.
- Staff facilitated and issued permits for 21 academic, government or eNGO biodiversity and ecology research projects in regional parks.
- As part of the Elk/Beaver Lake Initiative, and with funding support from the Government of British Columbia, an oxygenator system was purchased and installed in Elk Lake to help address high nutrient levels.



Contorted pod evening primrose



Visitor Experience

Goal 3: Visitors to regional parks are involved in stewardship and have enjoyable outdoor recreation experiences.



Overall Action Status
On Track



Restoration volunteers

Progress Summary

- A State of Recreation Values report was initiated in 2023. The results will be incorporated into the Stewardship Plan which will be developed in 2024.
- A Volunteer Survey was conducted in 2023 to gather information on volunteer satisfaction and experience. This information will guide the development of a Volunteer Plan.
- Park Naturalists continued to work closely with the Cultural Programmer to include a cultural lens in interpretive programs and events.
- Trail standards were developed to guide trail development as well as trail maintenance within CRD regional parks, and a trail repair prioritization plan was implemented.
- The volunteer program continued to support diverse opportunities for participation and contribution to regional parks, as well as ongoing partnership development with community organizations.



Climate Action & Resiliency

Goal 4: Regional parks and regional trails are resilient and take action on climate change.



Overall Action Status
On Track



Progress Summary

- The 100 kilometres of regional trails continued to be well used for walking, rolling and riding throughout the CRD in 2023.
- Construction of E&N Rail Trail Phase 4 was completed in partnership with the City of Victoria.
- The construction of Mayne Island Regional Trail continued through 2023.
- A CRD Regional Trails Closure Policy was developed with input from the Regional Transportation Working Group to ensure a consistent approach to trail closures in the region and minimized impacts to trail users.
- A Board resolution was approved to fund the full 6.6-kilometre Regional Trestle Renewal, Trail Widening and Lighting Project between 2024-2028 by way of debt servicing.

Lochside Regional Trail



Access & Equity

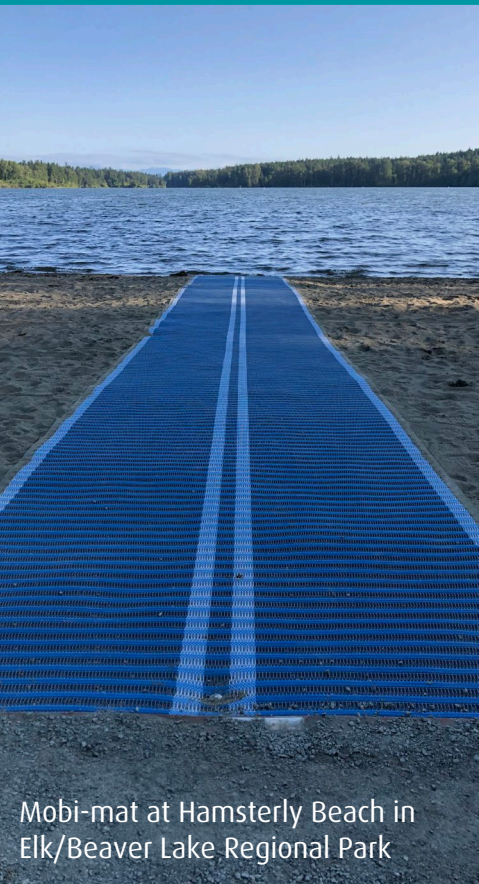
Goal 5: Regional parks and regional trails are inclusive and accessible.



Overall Action Status
On Track

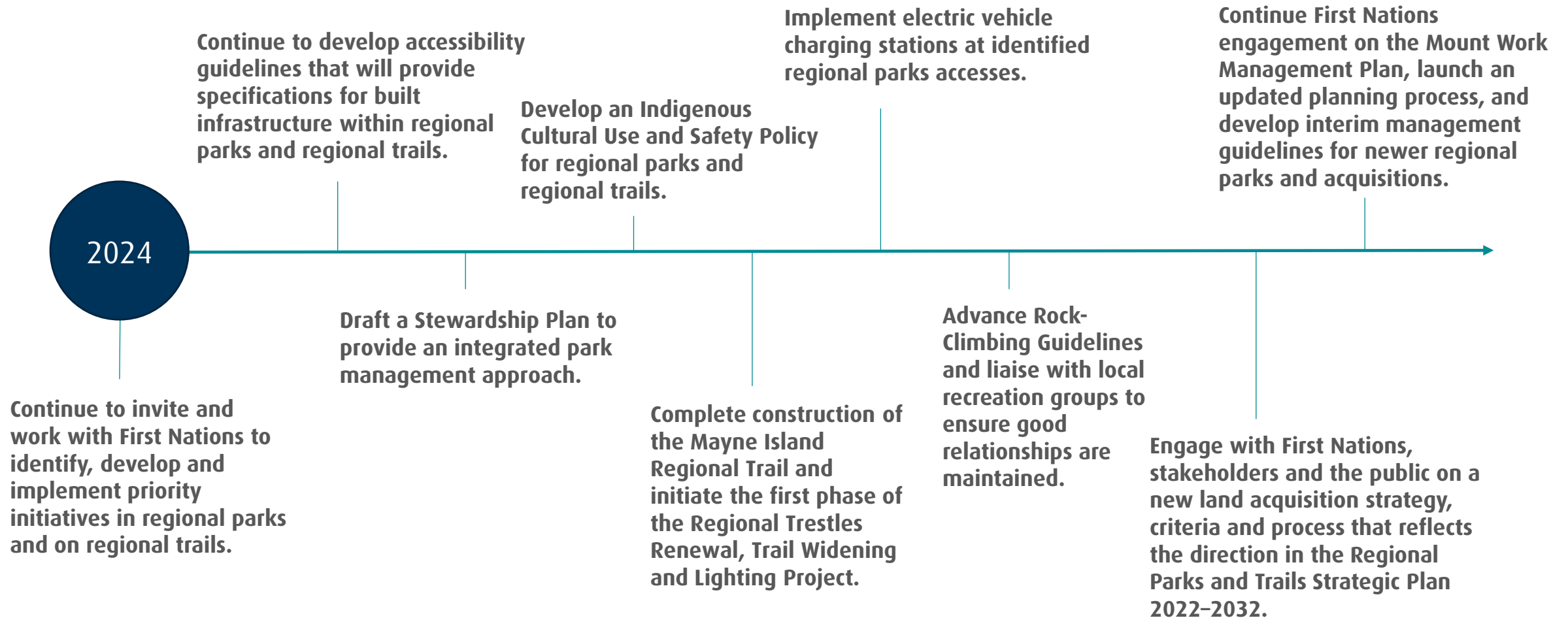
Progress Summary

- An accessibility audit was completed and over 50% of the recommended improvements identified were made.
- An Accessible Parking Standard was developed and implemented, and accessible parking stalls at four regional parks were improved or added.
- Accessible washrooms were added at Hamsterly Beach in Elk/Beaver Lake Regional Park.
- A partnership with Power To Be was established and nature programs with specialized accessibility equipment were offered in regional parks to participants living with disabilities.
- Detailed accessibility information was added to online and print nature program materials.



Mobi-mat at Hamsterly Beach in Elk/Beaver Lake Regional Park

Looking Ahead – 2024 Initiatives





Regional Parks & Trails 2023 Report Card

Legend: Action Status

-  **On Track:** 75% or greater of yearly target progress
-  **Opportunity for Improvement:** 50% - 75% of yearly target progress
-  **Attention Required:** less than 50% of yearly target progress
-  **Future Action**



2023 Overall Strategic Plan Progress On Track

Goal Area



Reconciliation: Strong, collaborative and mutually beneficial relationships with First Nations through working in partnership.



Visitor Experience: Visitors to regional parks are involved in stewardship and have enjoyable outdoor recreation experiences.



Conservation: Protect the region's natural assets and cultural heritage for future generations.



Climate Action & Resiliency: Regional parks and regional trails are resilient and take action on climate change.



Access & Equity: Regional parks and regional trails are inclusive and accessible.



Thank you

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Capital Regional District



CRDVictoria



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REPORT TO REGIONAL PARKS COMMITTEE MEETING OF WEDNESDAY, APRIL 24, 2024

SUBJECT Regional Parks and Trails – Compliance and Enforcement Program

ISSUE SUMMARY

To update the Regional Parks Committee on the Capital Regional District's (CRD) Regional Parks and Trails Compliance and Enforcement Program.

BACKGROUND

Recognizing that an education-first Compliance and Enforcement Program is one of the best tools to protect park values and help manage growing visitation in regional parks and on regional trails, the CRD Board supported the creation of a park ranger position with the first permanent park ranger hired in early 2018.

Over the last six years, the program has responded to the growth of the system resulting from land acquisitions and to the steadily increasing visitation in the parks, through park rangers educating park visitors about the *CRD Parks Regulations Bylaw* and visitor safety. Rangers also serve as ambassadors in regional parks and on regional trails, helping to enhance visitor experiences while monitoring and protecting the ecological integrity of regional parks and regional trails.

At present, the park ranger program consists of one senior ranger and five full-time rangers, augmented by six auxiliary rangers who work over the peak visitation period of May to September.

With close to nine million visits to regional parks and regional trails in 2023, CRD park rangers were busy throughout the year patrolling regional parks and regional trails, engaging with park visitors, and ensuring compliance to park regulations. Their duties span the diverse regional parks and trails system managed by the CRD, ranging from more densely visited urban interfacing locations to more remote backcountry wilderness areas.

Park rangers support, participate in, and address a broad range of events, activities and issues, including:

- patrolling and being present in regional parks and on regional trails, building relationships and rapport with user groups and providing direction to park visitors
- mitigating harmful or dangerous activities through a uniformed, diplomatic presence
- promoting voluntary compliance to the *Capital Regional District Parks Regulation Bylaw No. 1, 2018* by educating park visitors
- monitoring and supporting permitted events within regional parks and regional trails, whether it be special use, commercial, access or otherwise
- assisting with regional park public awareness campaigns by spreading key messages around responsible dog ownership, safe regional trail use and the importance of good park etiquette
- conducting wildfire mop-up duties within regional park land to support local municipal fire departments and BC Wildfire Service

- supporting regional parks and regional trails as a culturally safe place for Indigenous community members to practice their traditional rights
- investigating serious park regulations bylaw violations, such as illegal fires, tree cutting, off-road vehicle use and park encroachments

The CRD's Regional Parks Division continues to supplement compliance and enforcement patrols with CRD bylaw officers. In 2023, bylaw officers allocated approximately 1,430 patrol hours to regional parks and regional trails at a cost of \$136,000. The bylaw officer patrols were primarily focused on Thetis Lake Regional Park and the Galloping Goose Regional Trail. Park rangers and bylaw officers worked in conjunction to prioritize presence at Thetis Lake Regional Park to address regulatory issues and dangerous behaviors, such as alcohol/drug consumption and cliff jumping. A combined total of 1,883 hours were allocated on patrols at Thetis Lake Regional Park in 2023 and a similar focus will continue for 2024.

In 2023, CRD park rangers made a concerted effort to collaborate on joint educational and enforcement patrols within regional parks with multiple key-partner agencies, including BC Parks, Parks Canada, Island Health, Transport Canada, BC Conservation Officer Service, RCMP, municipal bylaw enforcement and municipal police agencies. Working toward common goals of enhancing park visitor safety and enjoyment, while also preserving ecological integrity within regional parks alongside these partner agencies, has been extremely beneficial.

Collaborating with external agencies helped to protect the park system and keep park users safe in 2023. With the extreme fire danger rating being in effect during the summer months, patrolling with Island Health tobacco enforcement officers to educate park visitors on smoking regulations throughout the park system was an effective strategy for mitigating wildfire risks. Additionally, joint patrols with the boating safety officer from Transport Canada proved to be an effective way of educating those recreating on the water about the requirements for personal floatation devices (PFDs) and ensuring PFDs were not out of date and were in satisfactory condition. Continuing these partnerships is a priority for 2024.

One of the emerging tasks that CRD park rangers face is addressing camps erected by unhoused or transient individuals. This is most frequently observed along the regional trail corridors and within the most accessible regional parks, such as Thetis Lake and Elk/Beaver Lake. Park rangers spent over 210 hours investigating 76 different encampments in 2023. This is an issue not specific to regional parks and is complex and nuanced. Park rangers regularly work with local police, municipal bylaw officers, and other resources to ensure encampments do not become entrenched on regional park land and that individuals who desire resources have the opportunity to obtain them.

The CRD's Regional Parks and Trails Compliance and Enforcement Program piloted the use of long form prosecution to address a significant violation of timber theft from regional park land during 2023. Long form prosecution involves the laying of multiple charges, along with seeking additional court orders to remedy the harm created by the regulatory violation. Gathering evidence to support this process was essential. Staff worked with BC Natural Resource officers, the Ministry of Forests, RCMP and CRD Bylaw Enforcement Services to achieve a successful outcome. Having access to these legal mechanisms to address significant violations or acts of egregious harm to park land is valuable in deterring similar future behaviors.

Appendix A provides a summary of compliance and enforcement actions in 2023 within regional parks and trails in comparison to the previous year and reflects the increased patrol hours achieved in 2023.

IMPLICATIONS

Alignment with Existing Plans & Strategies

The CRD's Regional Parks and Trails Compliance and Enforcement Program supports CRD Board priorities and aligns with the Regional Parks and Trails Strategic Plan 2022-2032 by striving to achieve enhancement of visitor experiences, First Nations reconciliation, environmental stewardship and protection of ecological values.

First Nations Reconciliation

Local First Nations have the right to safely harvest resources on their traditional territory in CRD regional parks. A priority for the CRD is to improve cultural safety by supporting Indigenous communities to feel safe engaging in cultural practices within regional parks. Park rangers are trained in cultural awareness and First Nation harvesting rights in order to support this important reconciliation goal.

Equity, Diversity & Inclusion

Recognizing that a uniformed presence can be a barrier for certain equity-deserving groups, such as racialized Canadians, immigrants and refugees, park rangers receive training on effective communication and cultural awareness and aim to engage these groups with a friendly educational approach. In 2023, staff created a webpage on the CRD website to explain the park rangers, their role and what their uniform looks like to help increase public awareness, understanding and public comfort levels.

Intergovernmental Implications

Park rangers work closely with other government agencies to enhance visitor safety and experience in regional parks and regional trails and to meet broader community goals. Working with partner agencies to have a consistent and coordinated approach to issues such as dogs, fires, smoking, water safety, emergencies, enforcement and more, improves service delivery and efficiency throughout the regional park system.

Social Implications

Parks are an essential outlet for community members to embrace, explore, appreciate and recreate in nature. This is demonstrated by the continually increasing annual visitation counts. Providing educational opportunities and fostering stewardship among park visitors through voluntary compliance with park regulations is an everyday aspect of a park ranger's role. This work contributes to park resiliency and empowers visitors to continue to respect and appreciate the parks they love to visit.

CONCLUSION

CRD park rangers play an integral role in identifying and addressing compliance and enforcement issues across the regional parks and regional trails system. This work aligns with the prioritization of enhancing park visitor experience and providing safe and welcoming environments for visitors. Working with partner agencies, important park issues are addressed, such as wildfires, smoking,

water safety, encampments, and emergency response. The CRD's Regional Parks and Trails Compliance and Enforcement Program will continue to focus on compliance education as one of the best tools in alleviating the pressures and challenges the system faces on an annual basis.

RECOMMENDATION

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

Submitted by:	Mike MacIntyre, Acting Senior Manager, Regional Parks
Concurrence:	Larisa Hutcheson, P.Eng., Acting General Manager, Parks & Environmental Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENT

Appendix A: 2022-2023 CRD Regional Parks and Trails Compliance and Enforcement Summary

**2022-2023 CRD REGIONAL PARKS AND TRAILS
COMPLIANCE AND ENFORCEMENT SUMMARY
April 2024**

Table 1: 2023 Patrol Action Summary

Actions	Park Rangers	Bylaw Officers	Totals
Patrol hours	3,616 hours	1,432 hours	5,048 hours
Voluntary compliance	2,655	N/A	2,655
Written warnings	349	14	363
Evictions	80	N/A	80
Municipal Ticket Informations issued	110	127	237

Table 2: 2022 Patrol Action Summary

Actions	Park Rangers	Bylaw Officers	Totals
Patrol hours	2,938 hours	1,442	4,380 hours
Voluntary compliance	2,731	N/A	2,731
Written warnings	232	44	276
Evictions	120	N/A	120
Municipal Ticket Informations issued	56	148	211

Note: The use of bylaw officers increases the Regional Parks compliance and enforcement presence during peak seasonal visitation months. Their focus is ensuring compliance with specific regulations, such as possession or consumption of alcohol, smoking, dogs on beach, illegal parking and failure to obey signs with respect to high-risk activities, such as cliff jumping, etc. As such, they don't track voluntary compliance interactions. Park rangers interact with the public on a broader approach and are present across the entirety of the diverse park system addressing the full breadth of the parks bylaw. For this reason, park rangers are tracking a broader range of public interactions, which includes gaining voluntary compliance.

Table 3: 2023 Municipal Ticket Informations Issued

Section	Offence	Park Rangers	Bylaw Officers	Total
4(3)	Failure to Obey Sign or Posted Notice	2	2	4
4(9)(a)	Disruptive Use of Machinery or Cycle - Peace	1	1	2
6(4)	No Camping	4	2	6
7(1)(a)	Damage or Remove Natural Park Feature	1	-	1
7(1)(c)	Destroying or Damaging Park Infrastructure	1	1	2
7(1)(g)	Feed Wildlife or Leave Attractant	-	1	1

Section	Offence	Park Rangers	Bylaw Officers	Total
7(5)	Illegal Fire	1	1	2
7(8)	Smoke in Park	3	7	10
7(9)	Cut or Remove Tree	3	3	6
8(1)(a)	Dog Not Under Control	1	1	2
10(1)	Vehicle Off Road	-	1	1
10(3)	Illegal Parking	89	104	193
10(9)	Off-Road Vehicle Use in Park	1	-	1
12(1)(a)	Special Use Event without Permit	2	2	4
12(9)	Breach of Park Use Permit	1	1	2
	Total	110	127	237

Table 4: 2022 Municipal Ticket Informations Issued

Section	Offence	Park Rangers	Bylaw Officers	Total
4(3)	Failure to Obey Sign or Posted Notice	4	12	18
4(4)	Possession or Consumption of Liquor	4	8	12
6(4)	No Camping	12	13	25
7(1)(c)	Destroying or Damaging Park Infrastructure	1	1	2
7(8)	Smoke in Park	3	5	8
8(1)(a)	Dog Not Under Control	1	2	3
8(4)	Domestic Animal Not Under Control	-	1	1
8(1)(b)	Dog Off Leash	1	2	3
8(1)(f)	Dog Disturbing People or Wildlife	1	1	2
10(3)	Illegal Parking	30	97	127
11(1)(b)	Commercial Activity without Permit	4	3	7
12(1)(a)	Special Use Event without Permit	1	1	2
12(9)	Breach of Park Use Permit	1	2	3
	Total	63	148	211



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REPORT TO TRANSPORTATION COMMITTEE MEETING OF WEDNESDAY, APRIL 17, 2024

SUBJECT **Transportation Governance Update**

ISSUE SUMMARY

To provide an update on planned engagement activities required to advance the regional transportation governance initiative.

BACKGROUND

Transportation is a priority for residents and the Capital Regional District (CRD) Board. The region has three transportation goals: reduce carbon pollution, support higher rates of walking, cycling and transit use, and address congestion. A 2023-2026 CRD Board strategic priority is to present options for transportation governance change. This priority shifts focus from goal setting to implementation through a new CRD transportation service.

The purpose of the transportation governance initiative is to create more tools to advance regional connectivity and integrated mobility. The short-term goal is to establish a regional transportation service. This new transportation service would consolidate existing CRD transportation functions, with additional scope to develop new programs in approved service categories that can be delivered by the CRD without requiring legislative change. The long-term goal is to integrate, where applicable, transportation functions that are best delivered at a regional scale through a new regional entity. This requires ongoing cooperation between the CRD, local governments and other transportation agencies, such as BC Transit and the Ministry of Transportation and Infrastructure (MOTI).

This approach is designed to signal to the Province of British Columbia that a regional body is ready to take on the additional responsibilities necessary to achieve the long-term regional vision for transportation. Phased this way, the CRD, local governments and affected agencies can evaluate and refine strategy, ensure that decisions are evidence-based and confirm viability of a new transportation service before scaling up more functions and moving on to the long-term goal.

In the summer and fall of 2023, the CRD engaged with member local governments, electoral areas and partner agencies to solicit feedback on regional transportation governance. The feedback provided the CRD with a baseline understanding of the aspects of transportation governance that local governments are interested in exploring further.

On December 13, 2023, the CRD Board directed staff to initiate concept development and analysis work on an inclusive list of potential transportation service categories. The Board also directed staff to plan for engagement activities and schedule a workshop for Q2 2024.

Transportation Service Design

A service design and feasibility study is currently underway to provide a governance recommendation on how best to deliver the CRD's current services and suite of expanded functions. Based on feedback from the 2023 engagement, CRD staff have evolved the service categories and are preparing additional information for local government, electoral area and agency consideration.

2024 Engagement Plan

The next phase of engagement is divided into two streams. One stream is ongoing consultation with local government staff, BC Transit and the Ministry of Transportation and Infrastructure (MOTI). The other stream is a regional workshop in May 2024, bringing together political and staff representatives from local governments, electoral areas and First Nations.

The May 2024 workshop will seek input on potential service categories, including what new programs are possible to add to consolidated CRD functions if the category is included in the establishment bylaw. Participants will have an opportunity to ask questions, hear from regional peers and provide input that will be considered in developing a draft bylaw.

This phase of engagement will focus on all the potential service categories to be included in the service establishment bylaw. Costing and implementation details from the feasibility study continue to be a work in progress. While it remains critical to continue collaborating on the long-term vision, and the region's transportation are of great interest to many, the more appropriate place for mobility visioning discussions would be in updates to existing transportation plans, such as the Transit Future Plan and the Regional Transportation Plan (RTP). Those documents are the foundational expression of our regional goals, and through these policy processes there will be opportunity to envision, discuss and reach agreement on a new long-term vision.

While it remains important to inform the public on potential new functions with any recommended service categories, an agreement by the CRD Board on the scope of the bylaw is needed. As such, the most appropriate time to consider the level of public information or engagement required in presenting the draft bylaw to the public would be after developing a draft bylaw.

Next Steps

Once input is gathered, CRD staff will seek CRD Board approval for the scope of a new transportation service establishment bylaw and direction to draft the bylaw. Pending the timing of this direction and what approach the CRD Board recommends for its approval process, CRD staff anticipate bringing a draft bylaw to the CRD Board in Q4 2024.

IMPLICATIONS

Alignment with Board & Corporate Priorities

A CRD Board priority for the 2023–2026 term is to present options for changes in governance for transportation in the region, including the Electoral Areas. Initiative 4a-1 in the CRD Corporate Plan is to scope and develop governance options, including consideration of a new transportation authority. The proposed workshop, along with concept development and analysis, is the next step to advance this initiative.

Alignment with Existing Plans & Strategies

CRD plans and strategies will inform concept development and analysis. Relevant plans are the Regional Growth Strategy (RGS), the RTP, the Regional Parks and Trails Strategic Plan, the Regional Trails Management Plan, the Climate Action Strategy and the intergovernmental relations policy.

Environmental and Climate Action

The CRD Board has declared a climate emergency. In 2022, on-road transportation accounted for 42% of all carbon pollution in the region. New travel behaviours are one solution to get more people taking transit, walking and cycling. In turn, this will reduce carbon pollution and improve mobility. CRD staff would have more tools to advance this solution with an expanded regional role in behaviour change.

Equity, Diversity & Inclusion

The needs of equity seeking groups will be considered through the concept development and analysis work of specific programs.

Financial Implications

The 2024 provisional budget includes a one-time budget adjustment of \$422,000 to complete concept development and analysis, host a workshop and undertake a bylaw approval process. Costs to implement governance change will be identified through concept development and analysis. Decisions about funding would be made through the annual service and financial planning processes.

Intergovernmental Implications

By bringing together both political and staff leadership, engagement is intended to support discussion and provide an opportunity for input from all 13 local governments, participating electoral areas and First Nations. The workshop will provide additional input that will inform a Board decision on what is included or not in the scope of the bylaw. Having all local governments in the CRD on the same page about the scope of a new transportation service is an essential step that will support feasibility and service impact analysis that are key steps in bylaw development.

Both MOTI and BC Transit have expressed interest in participating in the workshop as their interests may be impacted by governance changes. Individual engagement will also occur to hear directly about potential concerns and for CRD staff to receive guidance on service establishment.

First Nations Relations Implications

First Nations Chiefs and council members will be invited to participate in the workshop. Staff will also continue to engage First Nations on a parallel track through government-to-government meetings.

Regional Growth Strategy Implications

The RGS (and the RTP) are the key expressions of the long-term vision for the region. It will be made clear to workshop participants that discussing this vision is not the focus of this engagement workshop. While those conversations will be essential in the future, the current process is focused on defining the scope of a new transportation service. Discussion of vision and long-term goals are best addressed in their own process in future updates to the RGS and RTP.

Service Delivery Implications

The project timelines assume that 2025 is the first year to implement a new transportation service. Concept development and analysis must conclude by Q2 2024 to meet this timeline. Schedule delays will affect the CRD Board's ability to advance governance change this term.

CRD staff will continue to defer incremental improvements to the transportation data program to free up capacity to progress concept development and analysis in 2024. The data program may need to be expanded to deliver new functions. Any updates to the Regional Trail Management Plan will occur once a decision is made about service consolidation.

The CRD's Legislative Services, Legal, Finance and Regional Parks divisions also support this initiative.

CONCLUSION

Transportation is a priority for residents and the CRD Board. The purpose of the transportation governance initiative is to create more tools to advance regional connectivity and mobility by establishing a new regional transportation service. To support the development of a service establishment bylaw, targeted engagement is needed to seek input from mayors, councillors, electoral area directors, First Nations, senior local government staff and senior staff from MOTI

and BC Transit. This report summarizes the engagement activities planned for 2024.

RECOMMENDATION

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

Submitted by:	Emily Sinclair, MCIP, RPP, Senior Manager, Regional & Strategic Planning
Concurrence:	Kevin Lorette, P. Eng., MBA, General Manager, Planning & Protective Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer



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REPORT TO TRANSPORTATION COMMITTEE MEETING OF WEDNESDAY, APRIL 17, 2024

SUBJECT **Mass Transit Modelling and Climate Impacts**

ISSUE SUMMARY

To report back on modelling the climate impacts of mass transit in the Capital Regional District (CRD).

BACKGROUND

At the February 14, 2024, CRD Board meeting, staff were directed:

“To report back on modelling expanded mass transit in the CRD and its potential climate impacts.”

BC Transit is in the early stages of developing greenhouse gas (GHG) modelling and anticipates having data by the fiscal year end. This modelling will be at a system level and is not planned to include route level analysis nor forecast the impact of service level change scenarios. As the transit service provider for the region, BC Transit is well positioned with data and domain knowledge to take the lead on this project.

If the desired outcome is to maximize GHG reductions from the transportation sector, it is critical that mass transit investments be accompanied by corresponding changes in land use and active transportation networks to create the greatest impact. This is because the majority of GHG savings from mass transit are indirect and occur due to compact development around stations that support increased housing and employment density and access to amenities. Implementing mass transit to lower density areas with a focus on park and rides would attract more discretionary riders, those who have the option of driving. However, it would achieve a small GHG reduction as only a few car trips would be replaced by transit such as workday commutes, leaving residents car dependent for most trips.

Several local governments around the region are updating their Official Community Plans (OCPs) to intensify land use along transit corridors, in response to new provincial housing legislation. A new regional transportation service, with a mandate for integrated transit and mobility hub planning, would help ensure that transit service investments are fully integrated with long-range corridor planning.

Regional and Strategic Planning will support the BC Transit modelling effort. Once system-level modelling is complete, there would be an opportunity to consider whether additional scenario-based modelling is needed and have further discussion about joint project efforts between CRD and BC Transit staff.

IMPLICATIONS

Alignment with Board & Corporate Priorities

While “Support investments, expansion and equitable access to active and low carbon transportation” is within the 2023-2026 Board priorities, the current focus is on infrastructure within the CRD’s control, such as regional trails.

Intergovernmental Implications

Given the dependencies on land use and active transportation, the Transportation Working Group and the Development and Planning Advisory Committee (DAPC) may have an interest in this item. When BC Transit has information to share it can be brought to these groups for comment.

Service Delivery Implications

Regional and Strategic Planning staff can provide technical support to BC Transit. Staff are fully engaged on the Board priority for transportation governance and core service delivery and do not have the capacity at current staffing levels to take a lead on GHG modelling of mass transit.

CONCLUSION

BC Transit is developing climate impact models for transit at a system level. CRD staff will play a supporting role in this work and will ensure that relevant findings are shared with the Transportation Working Group and DPAC when appropriate. Once the modelling is complete, there would be an opportunity to consider whether scenario-based modelling is needed and have further discussion about joint project efforts between CRD and BC Transit staff.

RECOMMENDATION

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

Submitted by:	Emily Sinclair, MCIP, RPP, Senior Manager, Regional and Strategic Planning
Concurrence:	Kevin Lorette, P. Eng., MBA, General Manager, Planning & Protective Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

**REPORT TO CAPITAL REGIONAL DISTRICT BOARD
MEETING OF WEDNESDAY, MAY 08, 2024**

SUBJECT **Biosolids Monthly Update – May**

ISSUE SUMMARY

To provide a monthly update to the Board on the status of the short-term options for biosolids management, as well as progress on the advanced thermal pilot project. The Long-term Biosolids Beneficial Use Strategy will be reported under separate cover.

BACKGROUND

The Capital Regional District (CRD) has been responsible for the beneficial use of Class A biosolids produced at the Residuals Treatment Facility since the commissioning of the core area wastewater treatment project in 2020. Currently, the CRD is operating under the Short-term Biosolids Management Plan (2020-2025), with the primary beneficial use options being incineration as an alternative fuel in a cement manufacturing plant in Richmond, BC, and integration with landfill cover systems as contingencies. When neither of these options are available, landfilling biosolids at Hartland Landfill has been the only alternative. In 2011, the CRD Board passed a resolution to ban the land application of biosolids from CRD facilities; however, in 2023, given the operational and logistical challenges with the short-term plan, the CRD Board amended its position to allow limited non-agricultural land application of biosolids as a contingency option. The CRD has secured the use of biosolids for industrial land reclamation at a quarry near Cassidy, BC. Staff continue to seek additional short-term beneficial use contingency options, in order to limit or avoid landfilling of biosolids when the other options are not available.

The CRD is also required to develop a Long-term Biosolids Beneficial Use Strategy by June 2024. Plan development has included input from the Technical and Community Advisory Committee, First Nations engagement and public consultation.

Short-term Biosolids Management Plan Implementation

Land Reclamation in Cassidy, BC: The quarry received the majority of biosolids produced in April. Biosolids are blended with sand and are being stored by the landowner under cover, pending regulatory approval for mixing and placement of biosolids growing medium (BGM), in accordance with the *Organic Matter Recycling Regulation* and approvals under the *Mines Act*. The quarry has capacity to accept 2,000 cubic metres in 2024 and received approximately 500 cubic metres through April.

Cement Kiln in Richmond, BC: The cement facility received one load (25 tonnes) of biosolids in early April, but an equipment malfunction occurred shortly after offloading that has prevented additional deliveries. The equipment is expected to be repaired in late May.

Landfilling at Hartland Landfill: In April, no biosolids were landfilled. Landfilling is not a beneficial use, as per provincial and federal expectations, and consumes valuable airspace at the landfill.

Second Quarry Site in the Regional District of Nanaimo: As reported last month, the CRD has been approached by a site operator of a second gravel quarry within the Regional District of

Nanaimo to receive CRD Class A biosolids for site reclamation. This option is on hold pending further consultation with First Nations and the Regional District of Nanaimo.

Composting Facilities in Parksville/Port Alberni/Chemainus: An operator of various composting facilities on southern Vancouver Island has expressed interest in receiving CRD biosolids and either mixing into BGM or co-composting with other organic feedstocks. Finished BGM or compost is sold wholesale throughout southern Vancouver Island. With Board approval, this is a viable short-term option for the program.

Provincial (Organic Matter Recycling Regulation) Technical Working Group (TWG) Review: In 2023, the provincial Ministry of Environment and Climate Change Strategy conducted a review of the Organic Matter Recycling Regulation, including an evaluation of emerging contaminants of concern in the context of land application. The TWG completed its work in late 2023; the final report is expected to be released in May. The Ministry has not altered its regulatory direction at this time. As per Board Direction in March, staff brought forward options to undertake an independent literature review at the April 17, 2024 Environmental Services Committee meeting, and Committee recommendations on completing independent literature and legal reviews are being presented to the Board under separate cover.

Letter to Minister Requesting Meeting: On March 19, the CRD Board Chair, as directed by the Board, sent a letter to the Minister of the Environment & Climate Change Strategy, requesting a meeting to discuss the extension of the submission deadline for the Long-Term Biosolids Beneficial Use Strategy. The CRD Board Chair was scheduled to meet with the Minister on May 6, 2024.

Advanced Thermal Pilot Project Status

The CRD hired GHD as the technical advisor to support staff to develop terms and technical requirements for a Request For Proposals (RFP) for a demonstration plant. The advisor has begun working on the technical specifications, and it is anticipated that the RFP for the demonstration plant will be issued in Q2, with a preferred proponent selected in Q3-Q4 2024.

CONCLUSION

The Capital Regional District continues to implement the Short-term Biosolids Management Plan while also developing the draft Long-term Biosolids Management Plan. The short-term program continues to experience operational challenges and there is inadequate contingency capacity to ensure the sustainable beneficial use of biosolids. Staff are currently exploring additional contingency options to support short-term and long-term operations.

RECOMMENDATION

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

Submitted by:	Glenn Harris, Ph.D., R.P.Bio., Senior Manager, Environmental Protection
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer