

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CAO & Executive Services

COMMITTEE REVIEW

Service: 1.014 CAO & Executive Operations

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.014 CAO & Executive Operations

Total Expenditure

Comments

2025 Budget

1,228,861

Change in Wages & Benefits:

Base wages & benefits change

34,343

Inclusive of estimated collective agreement changes

Step increase/paygrade change

61,830

1.0 FTE Manager Strategic Planning

222,774

CRD Evolves Transition: Position relocated from 1.324 Regional Planning

Total Change in Wages & Benefits

318,947

Other Changes:

Software Licences

8,140

Estimated increase in licence fees

Other Costs

4,740

Total Other Changes

12,880

2026 Budget

1,560,688

Summary of % Expense Increase

CRD Evolves Transition

18.1%

2026 Base salary and benefit change

7.8%

Balance of increase

1.0%

% expense increase from 2025:

27.0%

% Requisition increase from 2025 (if applicable):

27.0%

Requisition funding is (100)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$241,000 (19.6%) due mainly to temporary staff vacancies (\$190,000) and savings on contractor spending (\$36,000) and supplies and training (\$12,000).

CAO & Executive Operations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,053,719	867,000	1,377,046	-	-	1,377,046	1,416,747	1,457,576	1,492,329	1,527,892
Building Occupancy	33,393	32,213	32,213	-	-	32,213	33,646	35,047	35,626	36,218
Legal Expenses	2,030	-	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Software Licenses	7,790	12,000	15,930	-	-	15,930	16,250	16,580	16,910	17,250
Other Operating Expenses	126,929	78,594	128,339	-	-	128,339	130,663	122,435	125,053	127,745
TOTAL OPERATING COSTS	1,223,861	989,807	1,555,598	-	-	1,555,598	1,599,416	1,633,788	1,672,108	1,711,335
*Percentage Increase over prior year						27.1%	2.8%	2.1%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL CAPITAL / RESERVES	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL COSTS	1,228,861	994,807	1,560,688	-	-	1,560,688	1,604,606	1,639,078	1,677,508	1,716,845
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,228,861	994,807	1,560,688	-	-	1,560,688	1,604,606	1,639,078	1,677,508	1,716,845
*Percentage increase over prior year Net Costs						27.0%	2.8%	2.1%	2.3%	2.3%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	7.0		-	7.0	7.0	7.0	7.0	7.0

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.014 CAO & Executive Operations	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,564	\$3,128	\$15,297	\$0	\$0	\$0	\$19,989
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$1,564	\$3,128	\$15,297	\$0	\$0	\$0	\$19,989

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$1,564	\$3,128	\$15,297	\$0	\$0	\$0	\$19,989
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$1,564	\$3,128	\$15,297	\$0	\$0	\$0	\$19,989

Definitions for the 5-year Capital Plan

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.014

Service Name:

CAO & Executive Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 1,564	E	ERF	\$ -	\$ 1,564	\$ -	\$ -	\$ -	\$ -	\$ 1,564
27-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF	\$ -	\$ -	\$ 3,128	\$ -	\$ -	\$ -	\$ 3,128
28-01	Replacement	Computer	Computer Replacement	\$ 15,297	E	ERF	\$ -	\$ -		\$ 15,297	\$ -	\$ -	\$ 15,297
													\$ -
													\$ -
			Grand Total	\$ 19,989			\$ -	\$ 1,564	\$ 3,128	\$ 15,297	\$ -	\$ -	\$ 19,989

Reserve Schedule

Reserve Fund: 1.014 CAO & Executive Operations

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

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	14,994	14,240	17,766	19,828	9,821	15,221
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(1,564)	(3,128)	(15,297)	-	-
Transfer from Operating Budget	5,000	5,090	5,190	5,290	5,400	5,510
Interest Income						
Ending Balance \$	14,240	17,766	19,828	9,821	15,221	20,731

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