

CAPITAL REGIONAL DISTRICT

2026 BUDGET

First Nations Relations

COMMITTEE REVIEW

Service: 1.027 First Nations Relations

Committee: First Nations Relations

DEFINITION:

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

SERVICE DESCRIPTION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.027 First Nations Relations

Total Expenditure

Comments

2025 Budget **1,880,951**

Change in Salaries:

Base wages & benefits change	17,432
Annualization of 2025 position	35,438
1.0 FTE First Nations Liason	91,178

Inclusive of estimated collective agreement changes
Annualization of 2024 IBC 15a-1.2: First Nations Project Coordinator
2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate

Total Change in Wages & Benefits	<u>144,048</u>
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Other Changes:

Contract for Services & Meeting Expenses	41,390
Standard Overhead Allocation	12,859
Building Occupancy Allocation	20,546
Human Resources Allocation	9,174
Other Costs	8,230

One-time Reconciliation Action Plan engagements deferred to 2026
Increase in 2025 operating costs
Increase in 2025 office space
Increase in 2025 wages & benefits
New staffing costs - travel, training, equipment

Total Other Changes	<u>92,199</u>
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2026 Budget **2,117,198**

Summary of % Expense Increase

2026 Base salary and benefit change	0.9%
+1.0 FTE and salary annualization	6.7%
2025 one-time initiatives	2.2%
Allocations	2.3%
Balance of increase	0.5%
% expense increase from 2025:	12.6%

% Requisition increase from 2025 (if applicable):	5.8%
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Requisition funding is 70% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$420k (29.8%) due to temporary staff vacancies resulting in further work being deferred. This surplus will be transferred to the Legislative and General Operating Reserve and held within a BX designated for FNR initiatives.

1.027 First Nations Relations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	849,475	642,899	889,123	104,400	-	993,523	1,049,262	1,079,563	1,105,333	1,131,699
Allocations	86,586	86,586	108,619	20,546	-	129,165	129,645	133,771	134,106	136,313
Meetings, Programs & Special Events	152,600	71,500	48,450	3,030	57,000	108,480	52,510	53,560	54,630	55,720
Contract for Services	737,970	414,800	376,630	-	450,000	826,630	384,160	391,840	399,680	407,670
Legal Expenses	1,310	7,000	1,330	-	-	1,330	1,360	1,390	1,420	1,450
Other Operating Expenses	50,410	37,500	34,870	8,200	12,400	55,470	43,991	44,937	45,909	46,907
TOTAL OPERATING COSTS	1,878,351	1,260,285	1,459,022	136,176	519,400	2,114,598	1,660,928	1,705,061	1,741,078	1,779,759
*Percentage Increase over prior year			-22.3%	7.2%	27.7%	12.6%	-21.5%	2.7%	2.1%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	2,600	2,600	2,600	-	-	2,600	4,100	4,100	4,100	4,100
TOTAL COSTS	1,880,951	1,262,885	1,461,622	136,176	519,400	2,117,198	1,665,028	1,709,161	1,745,178	1,783,859
*Percentage Increase over prior year Total Costs			-22.3%	7.2%	27.6%	12.6%	-21.4%	2.7%	2.1%	2.2%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,880,951	1,262,885	1,461,622	136,176	519,400	2,117,198	1,665,028	1,709,161	1,745,178	1,783,859
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(473,000)	(232,600)	-	-	(507,000)	(507,000)	-	-	-	-
Internal cost recovery	-	-	-	(108,600)	(12,400)	(121,000)	(129,290)	(132,910)	(135,980)	(139,130)
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(473,000)	(232,600)	-	(108,600)	(519,400)	(628,000)	(129,290)	(132,910)	(135,980)	(139,130)
NET COSTS	1,407,951	1,030,285	1,461,622	27,576	-	1,489,198	1,535,738	1,576,251	1,609,198	1,644,729
*Percentage Increase over prior year Net Costs			3.8%	2.0%	0.0%	5.8%	3.1%	2.6%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	6.0	1.0	-	7.0	7.0	7.0	7.0	7.0

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

Service No.	1.027	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	First Nations Relations							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,564	\$5,331	\$5,331	\$0	\$0	\$0	\$12,226
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	\$5,331	\$5,331	\$0	\$0	\$0	\$12,226

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	\$5,331	\$5,331	\$0	\$0	\$0	\$12,226
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	\$5,331	\$5,331	\$0	\$0	\$0	\$12,226

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 #:

1.027

Service Name:

First Nations Relations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 1,564	E	ERF	\$ -	\$ 1,564	\$ -	\$ -	\$ -	\$ -	\$ 1,564
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,331	E	ERF	\$ -	\$ -	\$ 5,331	\$ -	\$ -	\$ -	\$ 5,331
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,331	E	ERF	\$ -	\$ -	\$ -	\$ 5,331	\$ -	\$ -	\$ 5,331
													\$ -
													\$ -
			Grand Total	\$ 12,226			\$ -	\$ 1,564	\$ 5,331	\$ 5,331	\$ -	\$ -	\$ 12,226

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS
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Reserve Cash Flow

Fund: 1022 Fund Center: 102157

ERF Group: INTGOV.ERF

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	9,169	11,769	12,805	11,574	10,343	14,443
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	-	(1,564)	(5,331)	(5,331)	-	-
Transfer from Operating Budget	2,600	2,600	4,100	4,100	4,100	4,100
Interest Income						
Ending Balance \$	11,769	12,805	11,574	10,343	14,443	18,543

Assumptions/Background: