

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Human Resources

COMMITTEE REVIEW

Service: 1.016 Human Resources

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2024 to 2025Service: **1.016 HUMAN RESOURCES****Total Expenditure****Comments****2024 Budget****3,798,978****Change in Salaries:**

Base salary and benefit change	55,565	Inclusive of estimated collective agreement changes
Step increase/paygrade change	56,834	
Annualization of 2024 position	118,323	2024 IBC 11a-1.1: Develop and Implement The Corporate Accessibility Plan (3 months)
1.0 FTE Manager, Safety	80,759	2025 IBC 11b-1.2 Manager, Safety 2025 (6 months)
0.5 FTE Term support	72,500	2025 IBC 13a-3.2 SAP S4/HANA Enhancements
Auxiliary wages adjustment	(21,547)	
Total Change in Salaries	362,434	

Other Changes:

Office & Equipment Costs	32,000	Office costs associated with new ongoing FTEs
Contract for Services	(50,000)	Reduction in one-time funding for 2024 Employee Survey part 2
Building Occupancy	33,427	
Sharepoint Online Upgrade	25,226	Contribution to 2025 IBC 13a-3.1: M365 Sharepoint Online Transition to IM
Other Costs	(50,555)	
Total Other Changes	(9,902)	

2025 Budget**4,151,510**

Summary of % Expense Increase

2025 IBC Expense	4.9%
2024 IBC Annualization Expense	3.1%
Reduction in one-time contract for services	-1.3%
Other 2025 wage adjustments	2.4%
Balance of increase	3.3%
% expense increase from 2023:	9.3%

% Requisition increase from 2024 (if applicable):

5.8%

Requisition funding is 14% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$382,000 (68.4%) due largely to temporary staff vacancies (\$250,000) as well as reduced training and development spending (\$51,000). Further savings from reduced office supply costs and legal services.

1.016 - Human Resources	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS										
Salaries and Wages	2,827,443	2,577,600	2,993,119	80,759	116,000	3,189,877	3,934,996	4,231,031	4,053,745	4,172,235
Allocations	104,168	104,168	125,054	-	25,226	150,280	161,116	144,692	149,860	152,469
Legal Expenses	17,310	10,000	17,830	-	-	17,830	18,190	18,550	18,920	19,300
GVLRA Membership Dues and Staff Training	181,300	160,000	188,430	2,500	-	190,930	212,590	224,400	228,880	233,460
Contract for Services	391,197	361,000	336,473	-	15,000	351,473	341,292	333,304	339,620	344,212
Software Licenses	14,500	12,000	14,940	1,500	-	16,440	24,420	40,150	41,730	43,390
Other Operating Expenses	224,060	149,120	195,680	4,500	2,500	202,680	236,134	236,716	236,527	241,329
TOTAL OPERATING COSTS	3,759,978	3,373,888	3,871,526	89,259	158,726	4,119,510	4,928,738	5,228,843	5,069,282	5,206,395
*Percentage Increase over prior year						9.6%	19.6%	6.1%	-3.1%	2.7%
CAPITAL / RESERVE										
Equipment Purchases	30,000	30,000	-	-	20,000	20,000	30,000	10,600	810	830
Transfer to Equipment Replacement Fund	9,000	9,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000
TOTAL CAPITAL / RESERVE	39,000	39,000	12,000	-	20,000	32,000	42,000	22,600	12,810	12,830
TOTAL COSTS	3,798,978	3,412,888	3,883,526	89,259	178,726	4,151,510	4,970,738	5,251,443	5,082,092	5,219,225
						9.3%	19.7%	5.6%	-3.2%	2.7%
INTERNAL RECOVERIES										
Recovery Costs	(20,000)	(16,000)	(20,000)	-	(72,500)	(92,500)	(378,503)	(312,793)	(20,000)	(20,000)
First Aid Recovery	(6,090)	(6,090)	(6,278)	-	-	(6,278)	(6,405)	(6,534)	(6,666)	(6,798)
Transfer from Internal Reserve	(110,000)	(110,000)	-	-	-	-	-	-	-	-
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-
Human Resources	(3,104,516)	(3,104,516)	(3,291,510)	(89,259)	(81,000)	(3,461,769)	(3,896,791)	(4,241,744)	(4,337,435)	(4,445,623)
TOTAL INTERNAL RECOVERIES	(3,240,606)	(3,236,606)	(3,317,788)	(89,259)	(153,500)	(3,560,547)	(4,281,699)	(4,561,071)	(4,364,101)	(4,472,421)
NET COSTS	558,372	176,282	565,738	-	25,226	590,964	689,039	690,372	717,991	746,804
*Percentage increase over prior year						5.8%	16.6%	0.2%	4.0%	4.0%
AUTHORIZED POSITIONS:										
Salaried	17.0	17.0	17.0	1.0	0.5	18.5	23.5	25.0	23.0	23.0

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

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

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

SOURCE OF FUNDS

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

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.016

Service Name: Human Resources

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

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

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

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	21,470	21,470	23,894	26,129	31,841	35,909
Actual Purchases	(6,576)	-	-	-	-	-
Planned Purchases (Based on Capital Plan)		(9,590)	(3,836)	(9,590)	(13,426)	(3,836)
Transfer from Operating Budget	9,000	12,000	12,000	12,000	12,000	12,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	23,894	23,880	32,058	28,539	30,415	44,073

Assumptions/Background: