

# **CAPITAL REGIONAL DISTRICT**

## **2026 BUDGET**

### **Health & Capital Planning Strategies**

#### **COMMITTEE REVIEW**

**Change in Budget 2025 to 2026**

Service: 1.018 Health and Capital Planning Strategies

**Total Expenditure****Comments****2025 Budget****746,886****Change in Wages & Benefits:**

Base wages &amp; benefits change

10,727

Inclusive of estimated collective agreement changes

Annualization of term position

35,438

2025 IBC 5e-1.2 Health and Capital Planning

Total Change in Wages &amp; Benefits

46,165

**Other Changes:**

Allocation - Standard Overhead

2,051

Allocation - Other

16,140

Other Costs

(7,653)

Total Other Changes

10,538

**2026 Budget****803,589****Summary of % Expense Increase**

2026 Base salary and step increases

1.4%

Annualization of 2025 positions

4.7%

Allocations

2.4%

Balance of increase

-1.0%

% expense increase from 2025:

**7.6%**

% Requisition increase from 2025 (if applicable):

%

Requisition funding is (x)% of service revenue

**Overall 2025 Budget Performance**

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$105,037 (14.1%) due mainly to vacant term capital planner position. This variance will be transferred to the Capital Regional Hospital District (CRHD).

1.018 - HEALTH AND CAPITAL PLANNING STRATEGIES

OPERATING COSTS:

Salaries and Wages  
Wages & Benefits - Capital Planner  
Legal/Auditing Costs  
Consultants  
Allocations - Standard Overhead  
Allocations - Building Occupancy  
Allocations - Human Resources  
Allocations - Others  
Operating - Other Costs

TOTAL OPERATING COSTS

\*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Equipment Replacement Reserve

TOTAL CAPITAL / RESERVES

Debt Expenditures  
MFA Debt Reserve

TOTAL COSTS

\*Percentage Increase over prior year

Recovery - Capital Regional Hospital District

OPERATING COSTS LESS INTERNAL RECOVERIES

\*Percentage Increase over prior year

Surplus / (Deficit)  
Balance transferred to HD Section 20 Reserve

TOTAL REVENUE

REQUISITION

\*Percentage Increase over prior year

PARTICIPANTS: all Municipalities and Electoral Areas

AUTHORIZED POSITIONS:

Salaried  
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
Salaries and Wages	325,880	324,906	336,607	-	-	336,607	346,350	356,369	364,883	373,596
Wages & Benefits - Capital Planner	93,943	-	129,380	-	-	129,380	133,125	37,573	-	-
Legal/Auditing Costs	28,240	28,240	29,260	-	-	29,260	29,790	30,330	30,880	31,500
Consultants	3,740	3,740	3,810	-	-	3,810	3,890	3,970	4,050	4,130
Allocations - Standard Overhead	145,126	145,126	147,177	-	-	147,177	149,826	152,823	155,879	158,997
Allocations - Building Occupancy	22,488	22,488	21,720	-	-	21,720	22,704	23,664	24,052	24,449
Allocations - Human Resources	16,151	16,151	15,876	-	-	15,876	18,188	19,449	18,724	18,905
Allocations - Others	72,468	71,678	88,608	-	-	88,608	86,705	88,439	90,146	91,897
Operating - Other Costs	36,850	27,520	26,350	-	2,800	29,150	26,880	23,720	24,200	24,690
TOTAL OPERATING COSTS	744,886	639,849	798,789	-	2,800	801,589	817,457	736,336	712,814	728,164
*Percentage Increase over prior year			7.2%	0.0%	0.4%	7.6%	2.0%	-9.9%	-3.2%	2.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	746,886	641,849	800,789	-	2,800	803,589	819,457	738,336	714,814	730,164
*Percentage Increase over prior year			7.2%	0.0%	0.4%	7.6%	2.0%	-9.9%	-3.2%	2.1%
Recovery - Capital Regional Hospital District	(746,886)	(746,886)	(800,789)	-	(2,800)	(803,589)	(819,457)	(738,336)	(714,814)	(730,164)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	(105,037)	-	-	-	-	-	-	-	-
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Surplus / (Deficit)		105,037								
Balance transferred to HD Section 20 Reserve		(105,037)								
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PARTICIPANTS: all Municipalities and Electoral Areas										
AUTHORIZED POSITIONS:										
Salaried	2.0	2.0	2.0			2.0	2.0	2.0	2.0	2.0
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)	1.0	1.0	1.0			1.0	1.0	0.0	0.0	0.0

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

<b>Service No.</b>	<b>1.018</b>	<b>Carry</b>						
	<b>Health &amp; Capital Planning Strategie</b>	<b>Forward</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>TOTAL</b>
		<b>from 2025</b>						

**EXPENDITURE**

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$3,128	\$1,564	\$0	\$0	\$1,564	\$6,256
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
	<b>\$0</b>	<b>\$3,128</b>	<b>\$1,564</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,564</b>	<b>\$6,256</b>

**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	\$3,128	\$1,564	\$0	\$0	\$1,564	\$6,256
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$3,128</b>	<b>\$1,564</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,564</b>	<b>\$6,256</b>

## 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><b>L</b> - Land  <b>S</b> - Engineering Structure  <b>B</b> - Buildings  <b>V</b> - Vehicles  <b>E</b> - 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><b>Study</b> - Expenditure for feasibility and business case report.  <b>New</b> - Expenditure for new asset only  <b>Renewal</b> - Expenditure upgrades an existing asset and extends the service ability or enhances technology in delivering that service  <b>Replacement</b> - 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><b>Debt</b> - Debenture Debt (new debt only)  <b>ERF</b> - Equipment Replacement Fund  <b>Grant</b> - Grants (Federal, Provincial)  <b>Cap</b> - Capital Funds on Hand  <b>Other</b> - Donations / Third Party Funding  <b>Res</b> - Reserve Fund  <b>WU</b> - 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 #:

1.018

Service Name:

Health & Capital Planning Strategies

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	Replace Computers	\$ 3,128	E	ERF	\$ -	\$ 3,128	\$ -	\$ -	\$ -	\$ -	\$ 3,128
27-01	Replacement	Computer	Replace Computers	\$ 1,564	E	ERF	\$ -	\$ -	\$ 1,564	\$ -	\$ -	\$ -	\$ 1,564
30-01	Replacement	Computer	Replace Computers	\$ 1,564	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,564	\$ 1,564
													\$ -
													\$ -
			Grand Total	\$ 6,256			\$ -	\$ 3,128	\$ 1,564	\$ -	\$ -	\$ 1,564	\$ 6,256

<b>Reserve Schedule</b>
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**Reserve Fund:** 1.018 Health & Capital Planning Strategies

Assets held by the Health and Capital Planning Strategies are office equipment and office furniture.
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<b>Reserve Cash Flow</b>
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Fund: 1022 Fund Center: 101851  
ERF Group: HP.ERF

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
<b>Beginning Balance</b>	7,543	9,593	8,465	8,901	10,901	12,901
<b>Actual Purchase</b>	-					
<b>Planned Purchase (Based on Capital Plan)</b>	-	(3,128)	(1,564)	-	-	(1,564)
<b>Transfer from Operating Budget</b>	2,000	2,000	2,000	2,000	2,000	2,000
<b>Interest Revenue</b>	50					
<b>Ending Balance \$</b>	<b>9,593</b>	<b>8,465</b>	<b>8,901</b>	<b>10,901</b>	<b>12,901</b>	<b>13,337</b>

**Assumptions/Background:**

2026 - 2 standard laptops  
2027 - 1 standard laptop  
2030 - 1 standard laptop