

CAPITAL REGIONAL DISTRICT

2024 BUDGET

Corporate Services

COMMITTEE REVIEW

OCTOBER 2023

Service: 1.014 Corporate Services

Committee: Governance Committee &
Finance Committee

DEFINITION:

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

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including legal services, legislative services, reception, mail, printing and Freedom of Information requests.
Support for electoral area volunteer services and fire departments.

PARTICIPATION:

All municipalities and electoral areas and the Songhees and Tsawout Nations.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

	2023		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2025	2026	2027	2028
CORPORATE SERVICES										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,320,885	2,015,000	2,364,184	93,165	-	2,457,349	2,547,662	2,608,593	2,670,951	2,734,755
Building Occupancy	112,600	112,600	122,984	-	-	122,984	129,259	135,878	142,839	149,556
Legal Expenses	7,650	-	7,920	-	-	7,920	8,080	8,240	8,400	8,570
Contract for Services	399,000	349,000	-	-	150,000	150,000	-	-	-	-
Software Licenses	13,100	13,100	13,560	1,500	-	15,060	15,360	15,660	15,970	16,290
Other Operating Expenses	83,715	164,865	86,470	8,000	12,500	106,970	98,129	100,088	102,057	104,066
TOTAL OPERATING COSTS	2,936,950	2,654,565	2,595,117	102,665	162,500	2,860,283	2,798,490	2,868,459	2,940,217	3,013,236
*Percentage Increase over prior year						-2.6%	-2.2%	2.5%	2.5%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	4,200	4,200	7,000	-	-	7,000	7,140	7,280	7,430	7,580
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	4,200	4,200	7,000	-	-	7,000	7,140	7,280	7,430	7,580
TOTAL COSTS	2,941,150	2,658,765	2,602,117	102,665	162,500	2,867,283	2,805,630	2,875,739	2,947,647	3,020,816
*Percentage increase over prior year			-11.5%			-2.5%	-2.2%	2.5%	2.5%	2.5%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
Transfer from Operating Reserve	(399,000)	(249,000)	-	-	(150,000)	(150,000)	-	-	-	-
TOTAL REVENUE	(399,000)	(249,000)	-	-	(150,000)	(150,000)	-	-	-	-
NET COSTS	2,542,150	2,409,765	2,602,117	102,665	12,500	2,717,283	2,805,630	2,875,739	2,947,647	3,020,816
*Percentage increase over prior year Net Costs			2.4%			6.9%	3.3%	2.5%	2.5%	2.5%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	15.6	15.6	15.6	1.0	-	16.6	16.6	16.6	16.6	16.6

Change in Budget 2023 to 2024
Service: 1.014B CORPORATE SERVICES

Total Expenditure

Comments

2023 Budget

2,941,150

Change in Salaries:

Base salary and benefit change	44,241
Step increase/paygrade change	37,207
1.0 FTE Senior Analyst	93,165
Reduction in auxiliary wages	(38,150)

Inclusive of estimated collective agreement changes

2024 IBC 12a-1.1: Privacy and Information Senior Analyst (9 months)

Total Change in Salaries	<u>136,464</u>
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Other Changes:

Contract for Services	(200,000)
Contract for Services	(50,000)
Office & Equipment Costs	22,000
Building Occupancy	10,384
Other Costs	7,285

Reduction for 2024 one-time costs for EDRMS: \$100k carry forward into 2024, net of \$200k estimated spend in 2023

Reduction for 2023 one-time costs for centralizing procurement study: \$50k carry forward into 2024, net of \$50k estimated spend in 2023

Office costs associated with new ongoing FTEs

Total Other Changes	<u>(210,331)</u>
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2024 Budget

2,867,283

Summary of % Expense Increase

2024 IBC Expense	3.9%
Reduction in one-time contract for services	-8.5%
Balance of increase	2.1%
% expense increase from 2023:	-2.5%

% Requisition increase from 2023 (if applicable):

7%

Requisition funding is 75% of service revenue

Overall 2023 Budget Performance

(expected variance to budget and surplus treatment)

There is a one time favourable variance of \$132,385 (4.5%) largely to temporary staff vacancies (\$305,900) and deferral of EDRMS contract for services expenses to 2024 (\$100,000); .This is partially offset by reduced transfers from reserve for EDRMS of \$100,000, increased legal advisory consulting of \$100,000 and additional program consulting of \$50,000.

CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2024 to 2028

Service No.	1.014	Carry						
	CAO / Corporate Services	Forward	2024	2025	2026	2027	2028	TOTAL
		from 2023						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146
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	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146

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	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146
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
	\$0	\$14,796	\$3,288	\$20,133	\$20,133	\$14,796	\$73,146

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2024 - 2028

Service #: 1.014

Service Name: CAO / Corporate Services

				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2023	2024	2025	2026	2027	2028	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 14,796	E	ERF		\$ 14,796	\$ -	\$ -	\$ -		\$ 14,796
25-01	Replacement	Computer	Computer Replacement	\$ 3,288	E	ERF		\$ -	\$ 3,288	\$ -	\$ -		\$ 3,288
26-01	Replacement	Computer	Computer Replacement	\$ 20,133	E	ERF		\$ -	\$ -	\$ 20,133	\$ -		\$ 20,133
27-01	Replacement	Computer	Computer Replacement	\$ 20,133	E	ERF		\$ -	\$ -	\$ -	\$ 20,133		\$ 20,133
28-01	Replacement	Computer	Computer Replacement	\$ 14,796	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 14,796	\$ 14,796
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 73,146				\$ 14,796	\$ 3,288	\$ 20,133	\$ 20,133	\$ 14,796	\$ 73,146