

CAPITAL REGIONAL DISTRICT

2026 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 2025 to 2026
Service: 1.016 - Human Resources

Total Expenditure

Comments

2025 Budget 4,251,510

Change in Wages & Benefits:

Base wages & benefits change	101,958	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,508	
Annualization of 2025 position	76,818	Annualization of 2025 IBC 11b-1.2: Manager, Safety (6 months)
Auxiliary support	(41,700)	removal of one-time funding from 2025 for HRIS support

Total Change in Wages & Benefits 172,584

Other Changes:

Contract for Services	(100,000)	Reduction for 2025 one-time costs for employee survey part 2, and EDIA facilitation
Transfer to Reserve	130,000	Reserve contribution for HR Recruiting function
Software Licences	19,190	Increase in licence fees
	46,184	2025 11b-1.5 Corporate Recruiting - LinkedIn Talent Licensing
Building Occupancy	24,243	
Other Costs	28,919	

Total Other Changes 148,536

2026 Budget 4,572,631

Summary of % Expense Increase

IBC Costs and annualization	2.9%
Reduction in one-time costs	-3.3%
2026 Base salary and benefit change	3.2%
Balance of increase	4.8%
% expense increase from 2025:	7.6%

% Requisition increase from 2025 (if applicable): 5.4% Requisition funding is 13.6% of service revenue

Overall 2025 Budget Performance
(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$413,400 (9.7%) largely attributable to temporary staff vacancies.

1.016 - Human Resources
OPERATING COSTS

	2025 BOARD BUDGET	ESTIMATED ACTUAL	BUDGET REQUEST				FUTURE PROJECTIONS			
			2026 CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
Salaries and Wages	3,189,877	2,820,000	3,250,354	-	112,108	3,362,462	4,018,755	4,288,596	4,137,285	4,194,845
Allocations	150,280	151,589	151,375	-	25,226	176,601	157,743	163,778	166,460	169,324
Legal Expenses	17,830	17,500	18,150	-	-	18,150	18,510	18,880	19,260	19,650
GVLRA Membership Dues and Staff Training	190,930	192,000	203,190	-	-	203,190	224,960	229,460	234,050	238,730
Contract for Services	451,473	415,500	367,244	-	15,000	382,244	359,999	361,331	368,929	371,534
Software Licenses	16,440	35,000	81,814	-	-	81,814	98,630	112,780	115,470	122,792
Other Operating Expenses	202,680	147,800	206,170	-	-	206,170	239,935	238,732	240,461	245,282
TOTAL OPERATING COSTS	4,219,510	3,779,389	4,278,297	-	152,334	4,430,631	5,118,532	5,413,557	5,281,915	5,362,156

*Percentage Increase over prior year

CAPITAL / RESERVE

Equipment Purchases	20,000	10,000	-	-	-	-	60,000	10,000	-	-
Transfer to Equipment Replacement Fund	12,000	25,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000
Transfer to Operating Reserve	-	20,000	-	-	130,000	130,000	-	-	-	-
TOTAL CAPITAL / RESERVE	32,000	55,000	12,000	-	130,000	142,000	72,000	22,000	12,000	12,000

TOTAL COSTS	4,251,510	3,834,389	4,290,297	-	282,334	4,572,631	5,190,532	5,435,557	5,293,915	5,374,156
--------------------	------------------	------------------	------------------	----------	----------------	------------------	------------------	------------------	------------------	------------------

INTERNAL RECOVERIES

Recovery Costs	(92,500)	(92,500)	(20,000)	-	(68,608)	(88,608)	(20,000)	(20,000)	(20,000)	(20,000)
First Aid Recovery	(6,278)	(2,544)	(6,392)	-	-	(6,392)	(6,521)	(6,652)	(6,783)	(6,919)
Transfer from Internal Reserve	(100,000)	(100,000)	-	-	-	-	-	-	-	-
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-
Human Resources	(3,461,768)	(3,461,768)	(3,641,075)	-	(213,726)	(3,854,801)	(4,510,040)	(4,722,235)	(4,546,128)	(4,590,184)
TOTAL INTERNAL RECOVERIES	(3,660,546)	(3,656,812)	(3,667,467)	-	(282,334)	(3,949,801)	(4,536,561)	(4,748,887)	(4,572,911)	(4,617,103)

NET COSTS	590,964	177,577	622,830	-	-	622,830	653,971	686,670	721,003	757,054
------------------	----------------	----------------	----------------	----------	----------	----------------	----------------	----------------	----------------	----------------

*Percentage increase over prior year
Net Costs

AUTHORIZED POSITIONS:

Salaried	18.5	18.5	18.5	-	-	18.5	24.0	25.0	23.0	23.0
----------	------	------	------	---	---	------	------	------	------	------

11.4%

13.6%

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

Service No.	1.016 Human Resources	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
--------------------	----------------------------------	--	-------------	-------------	-------------	-------------	-------------	--------------

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$4,692	\$341,948	\$670,148	\$101,800	\$7,820	\$1,126,408	
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	\$4,692	\$341,948	\$670,148	\$101,800	\$7,820	\$1,126,408	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$331,000	\$659,200	\$101,800	\$0	\$1,092,000	
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$4,692	\$10,948	\$10,948	\$0	\$7,820	\$34,408	
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	\$4,692	\$341,948	\$670,148	\$101,800	\$7,820	\$1,126,408	

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 #:

1.016

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 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF		\$ 4,692	\$ -	\$ -	\$ -	\$ -	\$ 4,692
27-01	Replacement	Computer	Computer Replacement	\$ 10,948	E	ERF		\$ -	\$ 10,948	\$ -	\$ -	\$ -	\$ 10,948
28-01	Replacement	Computer	Computer Replacement	\$ 10,948	E	ERF		\$ -	\$ -	\$ 10,948	\$ -	\$ -	\$ 10,948
30-01	Replacement	Computer	Computer Replacement	\$ 7,820	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 7,820	\$ 7,820
26-02	New	HRIS - Talent Suite	2026 iBC 11b-1.6 11b-1.6 HRIS Talent Suite (Revised)	\$ 1,092,000	E	Cap		\$ -	\$ 331,000	\$ 659,200	\$ 101,800	\$ -	\$ 1,092,000
			Grand Total	\$ 1,126,408			\$ -	\$ 4,692	\$ 341,948	\$ 670,148	\$ 101,800	\$ 7,820	\$ 1,126,408

Reserve Schedule

Reserve Fund: 1.016 Human Resources
--

--

Reserve Cash Flow

Fund: 1022 Fund Center: 101419

ERF Group: HR.ERF

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	14,679	17,089	24,397	25,449	26,501	38,501
Actual Purchases		-	-	-		-
Planned Purchases (Based on Capital Plan)	(9,590)	(4,692)	(10,948)	(10,948)		(7,820)
Transfer from Operating Budget	12,000	12,000	12,000	12,000	12,000	12,000
Interest Income		-	-	-	-	-
Ending Balance \$	17,089	24,397	25,449	26,501	38,501	42,681

<u>Assumptions/Background:</u>

Capital Fund

Capital Fund: 1.016 Human Resources - for HRIS

--

Reserve Cash Flow

Fund: GSV185008 Fund Center: 191094	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	1,277,387	1,277,387	1,277,387	946,387	287,187	185,387
Actual Purchases	-	-	-	-		-
Planned Purchases (Based on Capital Plan)		-	(331,000)	(659,200)	(101,800)	-
Transfer from Operating Budget		-	-	-	-	-
Transfer from L&G Operating Reserve (BX)						
Interest Income	-	-	-	-	-	-
Ending Balance \$	1,277,387	1,277,387	946,387	287,187	185,387	185,387

<u>Assumptions/Background:</u>