

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Services

COMMITTEE REVIEW

Service: 1.014B 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, procurement, records management and privacy and Freedom of information requests.

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: 1.014B CORPORATE SERVICES

Total Expenditure

Comments

2025 Budget

4,120,682

Change in Wages & Benefits:

Base wages & benefits change	87,709	Inclusive of estimated collective agreement changes
Step increase/paygrade change	27,527	
1.0 FTE Legislative Services Coordinator	107,555	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
1.0 FTE Deputy Corporate Officer	185,377	2026 Critical Position: Position repurposed from 2.670 Regional Water Supply
1.0 FTE Legal support	129,776	2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate

Total Change in Wages & Benefits 537,943

Other Changes:

Contract for Services	(285,000)	Reduction for 2025 one-time costs for EDRMS
Contract for Services	(120,000)	Reduction for 2025 one-time costs for centralizing procurement study and actuarial support
Software Licences	17,490	Increase in licence fees
Building Occupancy	10,794	
Office & Equipment Costs	69,445	Office costs associated with new ongoing FTEs
Other Costs	45,038	

Total Other Changes (262,233)

2026 Budget

4,396,392

Summary of % Expense Increase

2026 IBC & Critical Position Expense	11.9%
Reduction in one-time contract for services	-9.8%
2026 Base salary and benefit change	2.1%
Balance of increase	2.4%
% expense increase from 2025:	6.7%

% Requisition increase from 2025 (if applicable): 11.2% Requisition funding is 83% of service revenue

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

There is an estimated one-time favourable variance of \$363,000 (11.3%) largely attributable to temporary staff vacancies.

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
CORPORATE SERVICES										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,796,542	2,401,000	2,939,332	315,153	80,000	3,334,485	3,614,783	3,855,760	3,947,638	4,041,642
Building Occupancy	154,992	149,242	165,786	-	-	165,786	173,644	181,243	184,178	187,180
Legal Expenses	8,160	5,000	8,310	-	-	8,310	8,480	8,650	8,820	9,000
Contract for Services	987,800	947,800	11,945	-	657,800	669,745	12,522	13,128	14,335	15,603
Software Licenses	17,010	31,100	28,500	6,000	-	34,500	39,720	43,210	44,080	44,960
Other Operating Expenses	146,179	131,729	131,567	16,000	26,000	173,567	174,900	174,269	164,378	164,028
TOTAL OPERATING COSTS	4,110,682	3,665,871	3,285,439	337,153	763,800	4,386,392	4,024,049	4,276,260	4,363,429	4,462,413
*Percentage Increase over prior year						6.7%	-8.3%	6.3%	2.0%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
TOTAL COSTS	4,120,682	3,675,871	3,295,439	337,153	763,800	4,396,392	4,037,249	4,289,720	4,377,159	4,476,413
*Percentage increase over prior year						6.7%	-8.2%	6.3%	2.0%	2.3%
REVENUE										
FOI Revenue	-	(600)	-	-	-	-	-	-	-	-
Allocation Recovery	(406,339)	(406,339)	(130,000)	(142,000)	(406,339)	(678,339)	(278,740)	(285,657)	(292,745)	(300,017)
Transfer from Operating Reserve	(495,000)	(405,000)	-	-	(90,000)	(90,000)	-	-	-	-
TOTAL REVENUE	(901,339)	(811,939)	(130,000)	(142,000)	(496,339)	(768,339)	(278,740) -	285,657 -	292,745 -	300,017
NET COSTS	3,219,343	2,863,932	3,165,439	195,153	267,461	3,628,053	3,758,509	4,004,063	4,084,414	4,176,396
*Percentage increase over prior year Net Costs						12.7%	3.6%	6.5%	2.0%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	17.6	17.6	17.6	3.0	-	20.6	22.6	23.6	23.6	23.6

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

Service No.	1.014B Corporate Services	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814	
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	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814	

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	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814	
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	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814	

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 #:

1.0148

Service Name:

Corporate Services

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	\$ 14,076	E	ERF	\$ -	\$ 14,076	\$ -	\$ -	\$ -	\$ -	\$ 14,076
27-01	Replacement	Computer	Computer Replacement	\$ 7,534	E	ERF	\$ -	\$ -	\$ 7,534	\$ -	\$ -	\$ -	\$ 7,534
28-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF	\$ -	\$ -	\$ -	\$ 4,692	\$ -	\$ -	\$ 4,692
29-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 3,128	\$ -	\$ 3,128
30-01	Replacement	Computer	Computer Replacement	\$ 9,384	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,384	\$ 9,384
													\$ -
													\$ -
			Grand Total	\$ 38,814			\$ -	\$ 14,076	\$ 7,534	\$ 4,692	\$ 3,128	\$ 9,384	\$ 38,814

Reserve Schedule

Reserve Fund: 1.014B Corporate Services
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Fund: 1022 Fund Center: 102307 ERF Group: ERF Corporate Services	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	14,994	14,994	10,918	16,584	25,352	35,954
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(14,076)	(7,534)	(4,692)	(3,128)	(9,384)
Transfer from Operating Budget		10,000	13,200	13,460	13,730	14,000
Interest Income						
Ending Balance \$	14,994	10,918	16,584	25,352	35,954	40,570

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