

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Services

COMMITTEE REVIEW

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, 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 2024 to 2025
Service: 1.014B CORPORATE SERVICES

Total Expenditure

Comments

2024 Budget 3,177,282

Change in Salaries:

Base salary and benefit change	31,744	Inclusive of estimated collective agreement changes
Step increase/paygrade change	51,412	
1.0 FTE Senior Analyst	117,695	2025 IBC 13a-3.1 M365 Sharepoint Online Transition to IM
Auxiliary support	30,000	2025 IBC 13a-3.1 M365 Sharepoint Online Transition to IM
Annualization of 2024 position	32,091	Annualization of 2024 IBC 12a-1.1: Privacy and Information Senior Analyst
Other minor adjustments	26,251	
Total Change in Salaries	289,193	

Other Changes:

Contract for Services	542,800	2025 IBC 13a-3.1 M365 Sharepoint Online Transition to IM
Contract for Services	(290,000)	Reduction for 2024 one-time costs for EDRMS
Contract for Services	(170,000)	Reduction for 2024 one-time costs for centralizing procurement study and actuarial support
Office & Equipment Costs	20,500	Office costs associated with new ongoing FTEs
Building Occupancy	26,258	
Other Costs	29,649	
Total Other Changes	159,207	

2025 Budget 3,625,682

Summary of % Expense Increase

2025 IBC Expense	22.4%
2024 IBC Annualization Expense	1.0%
Reduction in one-time contract for services	-14.5%
Balance of increase	5.2%
% expense increase from 2024:	14.1%

% Requisition increase from 2024 (if applicable): 23% Requisition funding is 73% of service revenue

Overall 2024 Budget Performance
 (expected variance to budget and surplus treatment)

There is a one time favourable variance of \$214,000 (7.8%) largely due to temporary staff vacancies (\$248,500) and deferral of EDRMS contract for services expenses (\$290,000). This is largely offset by reduced transfers from reserve for EDRMS of \$290,000, increased legal advisory and contributions to Equipment Reserve Fund.

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
CORPORATE SERVICES										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,457,348	2,208,886	2,598,846	117,695	30,000	2,746,542	3,066,927	3,248,948	3,342,433	3,438,558
Building Occupancy	122,984	128,734	154,992	-	-	154,992	172,068	185,716	193,218	196,449
Legal Expenses	7,920	25,000	8,160	-	-	8,160	8,320	8,490	8,660	8,830
Contract for Services	460,000	170,000	-	-	542,800	542,800	542,800	-	-	-
Software Licenses	15,060	33,000	15,510	1,500	-	17,010	20,440	20,850	21,270	21,700
Other Operating Expenses	106,970	87,120	100,453	8,000	37,726	146,179	187,508	152,971	123,420	123,939
TOTAL OPERATING COSTS	3,170,282	2,652,740	2,877,961	127,195	610,526	3,615,682	3,998,063	3,616,975	3,689,001	3,789,475
*Percentage Increase over prior year						14.0%	10.6%	-9.5%	2.0%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	7,000	27,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	7,000	27,000	10,000	-	-	10,000	10,200	10,400	10,610	10,820
TOTAL COSTS	3,177,282	2,679,740	2,887,961	127,195	610,526	3,625,682	4,008,263	3,627,375	3,699,611	3,800,295
*Percentage increase over prior year						14.1%	10.6%	-9.5%	2.0%	2.7%
REVENUE										
FOI Revenue	-	-	-	-	-	-	-	-	-	-
Allocation Recovery	-	-	-	-	(406,339)	(406,339)	(406,339)	-	-	-
Transfer from Operating Reserve	(460,000)	(170,000)	-	-	-	-	-	-	-	-
TOTAL REVENUE	(460,000)	(170,000)	-	-	(406,339)	(406,339)	(406,339)	-	-	-
NET COSTS	2,717,282	2,509,740	2,887,961	127,195	204,187	3,219,343	3,601,924	3,627,375	3,699,611	3,800,295
*Percentage increase over prior year Net Costs						18.5%	11.9%	0.7%	2.0%	2.7%
<u>AUTHORIZED POSITIONS:</u>										
Salaries	16.6	16.6	16.6	1.0	-	17.6	19.6	20.6	20.6	20.6

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

Service No.	1.014 CAO / Corporate Services	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
--------------------	---	--------------------------------	-------------	-------------	-------------	-------------	-------------	--------------

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915	
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	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915	

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915
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	\$5,754	\$17,262	\$15,965	\$17,262	\$7,672	\$63,915

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.014

Service Name: CAO / 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 2024	2025	2026	2027	2028	2029	5 - Year Total
24-01	Replacement	Computer	Computer Replacement	\$ 14,796	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25-01	Replacement	Computer	Computer Replacement	\$ 5,754	E	ERF		\$ 5,754	\$ -	\$ -	\$ -	\$ -	\$ 5,754
26-01	Replacement	Computer	Computer Replacement	\$ 17,262	E	ERF		\$ -	\$ 17,262	\$ -	\$ -	\$ -	\$ 17,262
27-01	Replacement	Computer	Computer Replacement	\$ 15,965	E	ERF		\$ -	\$ -	\$ 15,965	\$ -	\$ -	\$ 15,965
28-01	Replacement	Computer	Computer Replacement	\$ 17,262	E	ERF		\$ -	\$ -	\$ -	\$ 17,262	\$ -	\$ 17,262
29-01	Replacement	Computer	Computer Replacement	\$ 7,672	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 7,672	\$ 7,672
													\$ -
													\$ -
			Grand Total	\$ 78,711				\$ 5,754	\$ 17,262	\$ 15,965	\$ 17,262	\$ 7,672	\$ 63,915

Reserve Schedule

Reserve Fund: 1.014 CAO / Corporate Services



Fund: 1022 Fund Center: 101366
ERF Group: CAO.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	34,709	32,719	41,965	40,003	39,638	38,286
Actual Purchases	(20,991)					
Planned Purchases (Based on Capital Plan)		(5,754)	(17,262)	(15,965)	(17,262)	(7,672)
Transfer from Operating Budget	19,000	15,000	15,300	15,600	15,910	16,230
Interest Income						
Ending Balance \$	32,719	41,965	40,003	39,638	38,286	46,844