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**REPORT TO GOVERNANCE COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 02, 2024**

SUBJECT **Legislative and General Government, Facilities Management Services - 2025
Operating and Capital Budgets**

ISSUE SUMMARY

To provide an overview of the draft 2025 Legislative and General Government, and Facilities Management service budgets, including 2024 year-end budget projections.

BACKGROUND

The Capital Regional District (CRD) was created in 1966 as part of the British Columbia Provincial Government's initiative to provide regional decision-making on matters that transcend municipal boundaries, and to enable more effective service delivery through region-wide or shared delivery models. In addition, as the local government for electoral areas, the CRD facilitates and delivers projects and services for residents living in unincorporated areas. The CRD also owns and operates the Capital Region Housing Corporation (CRHC), the second largest non-profit housing provider in the province, and administers the Capital Regional Hospital District (CRHD) which provides capital funding for healthcare infrastructure, such as health facilities and hospital equipment.

The governance structure includes a 24-member Board of Directors which is composed of one or more elected officials from each of municipality and electoral area within CRD boundaries. Each local government and electoral area hold one director position on the Board for every 25,000 residents (or portion thereof). Each director also serves on the CRHD and CRHC Boards.

By way of legislation, costs for legislative and general government activities are included in a Legislative and General Government Service. This service includes sub-budgets for Board Expenditures, the Chief Administrative Officer (CAO) and Executive Services, Corporate Climate Action, Corporate Communications, Corporate Emergency Services, Corporate Services, Financial Services, First Nations Relations, Human Resources (HR), Information Technology (IT), and select General Managers (GMs).

The Legislative and General Government Service is primarily funded through requisition and cost recovery from CRD services, the CRHC and the CRHD. Other funding sources include transfers from reserve, grants and surplus carryforward when available. The Facilities Management Service is primarily funded through cost recovery from CRD services.

This report will provide forecasted 2024 results and an overview of the 2025-2029 Financial Plan for the Legislative and General Government and Facilities Management service budgets.

2024 Year End Projected Results

Details of each budget, including forecasted year-end results can be found in Appendices B through Q.

The Legislative and General Government service is forecasting a one-time net favourable variance of \$1.3M for 2024. The surplus is primarily the result of labour market challenges in staffing new and vacant positions. Staff have recommended a surplus carryforward of \$0.8 million into 2025 to offset requisition while transferring the balance to fund one-time initiatives identified in the 2025-2029 Financial Plan. The Facilities operating budgets are anticipated to be on budget for 2024.

With respect to capital expenditures in 2024, a total of 48 projects were planned with combined budgets of \$8.5 million. Staff are forecasting a favourable variance of \$1.9 million driven primarily due to timing of Fisgard Boardroom improvements, timing of additional office space at the Integrated Water Services (IWS) Field Office, and data centre upgrades. All projects have been rescoped into 2025 where the funds have been budgeted. For the Facilities capital expenditures, 12 projects were planned for 2024, totaling \$1.165 Million. Staff are projecting a favourable variance of \$0.15 million due to timing and favourable operations. Project delayed in 2024 have been rescoped to 2025.

2025 Operating Budget

The draft 2025 Legislative and General Government and Facilities operating budget including year over year changes in expense and revenue is summarized in Appendix A. Total budgeted expenditures for 2025 are \$48.35 million, a 9.4% increase over 2024. Less than one third of operating expenditures are funded through requisition or \$13.7 million, a 10.6% increase over 2024.

Table 1 summarizes the change in expenditures for each sub-budget within the service, providing both the \$ and % over prior year.

Table 1: 2025 Year over Year Budget Comparison (\$Millions)

Budget Description	2025 Financial Plan	2024 Financial Plan	\$ Change	% Change
Revenue	1.619	1.577	0.042	2.7%
Board Expenditures	1.412	1.421	-0.009	-0.6%
CAO & Executive Services	1.229	1.118	0.111	9.9%
Corporate Services	3.626	3.177	0.449	14.1%
HR	4.152	3.799	0.353	9.3%
Financial Services	9.339	9.088	0.251	2.8%
IT	15.393	13.385	2.008	15.0%
First Nations	1.559	1.463	0.096	6.6%
Corporate Communications	1.431	1.545	-0.114	-7.4%
GM – Electoral Areas	0.250	0.000	0.250	100.0%
Other*	3.215	3.025	0.19	6.3%
Legislative & General	\$43.23	\$39.60	\$3.63	9.2%
Facilities Budgets	5.123	4.606	0.517	11.22%
Total	\$48.35	\$44.20	\$4.14	9.4%

*Other: Includes the functions of Corporate Climate, Real Estate, Health Planning, GM Planning and Protective Services, Corporate Emergency and GM Regional Parks and Environmental Services (ES)

Impact drivers for each operating budget are detailed in bridge files in appendices B through Q.

Below are explanations for sub-budgets with a change in expenditure exceeding guidelines of 3.0% and \$50,000, and/or functions with Initiative Business Case (IBC) cost impacts:

- **Chief Administrative Officer and Executive Services:** Increase due to the cost to annualize the 1.0 Full-Time Equivalent (FTE) for the 2024 IBC 11b-7.1: Manager of Corporate Initiatives and Administration, step increases and paygrade changes on existing staff.
- **Corporate Services:** Increase is primarily due to IBC 13a-3.1, M365 Sharepoint Online Transition. Sharepoint is CRD's records repository system. The system is at the end of life and staff are migrating records to a cloud-based M365 platform. The new platform is a significantly different product which makes the data migration complex. To streamline implementation of an electronic documents and records management system (EDRMS) the migration will include re-organization and clean up of our data footprint. To facilitate the work, oversight of the migration is moving from Technology and Digital Transformation to the Information Services Division under Corporate Services. 1.0 FTE in 2025 is required to support the migration work. Additional one time costs are required for contracted support services for the migration. Other increases are attributable to the annualization of 2024 staff additions, step increases, and cost of living adjustments.
- **Human Resources:** Increase in 2025 due to 1.0 FTE in IBC 11b-1.2 Manager, Safety, 0.5 FTE Term (two years) in 13a-3.2 SAP S4/Hana Enhancements and IBC 11b-1.5 Corporate Recruitment - LinkedIn Talent Licensing (funding only); for 2026 3.0 FTEs in IBC 11b-1.4 Corporate Recruiting and IBCs 13b-3.1 Benefits, Wellness & Abilities Management, and 2.0 FTEs Term (two years) in IBC 11b-1.1 HRIS Talent Suite; for 2027 2.0 FTEs in IBC 11b-1.1 HRIS Talent Suite and IBC 11b-1.4 Corporate Recruiting.
- **Financial Services:**
 - A net increase of 2.0 FTE ongoing through IBC approvals offset by the Asset Management division transitioning from Financial Services to IWS as work content moves from planning to operations. Other impacts on the operating budget are driven by salary and benefit increases from the collective agreement, annual step increases and cost recovery impacts related to facilities.
 - 2025 IBC 13a-1.2: Manager of Procurement (1 FTE for) to deliver advice and direction on procurement inquiries, support a centralized procurement service review, and to implement CRD Evolves recommendations
 - 2025 IBC 5a-1.6: Manager Finance, Regional Housing (1 FTE) to support the CRHC Major Capital Plan and operations, and transformation of processes
 - 2025 IBC 13c-1.3: Senior Financial Advisor (1 FTE) to provide long-term financial planning, modeling, decision support, and treasury management
 - 2.0 FTEs (IBC 13d-1.1) to support all other organization wide IBCs. As a centralized support division, the impact of advancing all other initiatives and growth of the organization is consolidated in Financial Services through transactional processing, regulatory reporting, payroll and time management, payables and receivables, among other core finance functions
 - (3.0) FTEs as the Asset Management division moves from Financial Services to IWS as an early implementation of the CRD Evolves program

- **Technology and Digital Transformation:** The 2025 budget impact is predominantly driven by multi-year IBCs from 2023-2025 such as the SAP S4 upgrade, website redesign project, SharePoint M365 migration, cybersecurity investments and support of the CRD's migration to cloud-based applications and platforms.
 - 2023 IBC 15f-1.9 SAP Lifecycle Replacement – required end of life migration of ERP system from SAP ECC to SAP S/4Hana
 - 2023 IBC 15f-1.15 Digital Communications Governance and Support Services – corporate website hosting services
 - 2024 IBC 11b-1.1 HRIS Talent Suite – additional ongoing software licencing costs.
 - 2025 IBC 13a-1.3 Contracts and Procurement Modernization – research and implementation of contracts and procurement workflow, record keeping, and digital signature software solution.
 - 2025 IBC 13a-3.1 M365 SharePoint Online Transition – migrate SharePoint 2019 (soon to be retired by Microsoft) to SharePoint Online M365
 - 2025 IBC 13a-5.1 Project & Service Management Platform (0.5 FTE) – implement a unified system such as JIRA/Confluence to manage, track, report, and communicate on technology-related projects
 - 2025 IBC 13a-5.2 MyCRD and Supporting Platforms (1.0 FTE) – streamline and enhance citizen experience by providing a unified online platform
 - 2025 IBC 13a-6.2 Cybersecurity Risk Specialist (1 FTE) – onboard a skilled and experienced technical resource to enhance the CRD's cybersecurity posture
 - 2025 IBC 13a-6.3 Sr. IT Administrative Coordinator (1 FTE conversion) – improve operational efficiency by assisting with the escalating demand for financial, vendor, and contract management support
 - 2025 IBC 13d-1.2 Support Division IBC (2 FTEs) – in support of all other organization wide IBCs. As a centralized support division, the impact of advancing all other initiatives and growth of the organization is consolidated in Technology and Digital Transformation through help desk, customer and technical support, maintenance and patching, among other core technology functions
 - Other impacts include one-time organizational support activities such as IT/IWS cybersecurity remediation and Azure Landing Zone.

- **First Nations:** Reduction in one-time expenditures from 2024 for First Nations Relations initiatives for cultural training and advancing the indigenous employment strategy, offset by an increase due to annualization of a 1.0 FTE approved in 2024 in IBC 15a-1.2 Government to Government Relationship Building initiative. In 2025, 1.0 FTE to be added to support relationship building and MOU development, make progress on priority action items identified by First Nations in the region, and support new corporate reconciliation priorities such as implementation of the *Emergency Management Act* and advancement of servicing agreements.

- **GM – Electoral Areas **** (NEW) ******: 2025 IBC 16e-5.1 Electoral Area Services Department Oversight (2 FTEs) – currently, the three electoral areas operate under a decentralized administrative and operational model, resulting in varying levels of resources. Each electoral area is overseen by a distinct Senior Manager who reports to a different General Manager or the Chief Administrative Officer. To improve services in electoral areas, staff recommend forming a new Electoral Area Services department led by a General Manager. This department will consolidate existing services, with current Senior Managers in each

area reporting to the new General Manager, who will join the Executive Leadership Team. It's recommended that the new General Manager be appointed as a CRD Officer and that CRD Bylaw 3343 be updated. The Electoral Area Services department is scheduled to start in Q3, 2025 and will be led by a General Manager with one administrative support, adding two full-time employees. The department's (two new positions) funding will come from requisition: 30% from Regional Legislative and General Services, and 70% from the three Electoral Areas based on converted assessment.

- **Facilities Budgets *** (NEW) *****: New to the committee this year is Facilities Management, comprising of three service areas. The main Facilities Management service provides administration, maintenance, technical and project management to office facilities and pump stations across the region. The CRD Headquarters operates the downtown office space for the CRD, including 625 Fisgard Street, as well as leasing office space at 1675 Douglas Street and parking in downtown Victoria. Corporate Satellite Facilities provides both owned and leased space to CRD departments including the Juan de Fuca Administration Building, Millstream Bylaw office, and the Animal Shelter. All three services are primarily funded on a cost recovery basis by user departments.
 - **Facilities Management**: For the 2025 fiscal year, there were only minor modifications made to the budget resulting in an operating total of \$2,147,641 – a net decrease of 0.2% from 2024. While two staff positions were removed from the budget in a corporate restructure (Contracts Coordinator and Project Engineer), the overall reduction in the budget was partially offset by an increase to the auxiliary staff as facilities management centralization continues to increase the operational scope of the department.
 - **CRD Headquarters Building**: For the 2025 fiscal year, there were several changes to the 1.106 Operating Budget. The budget is being increased from a total of \$2,204,840 in 2024 to \$2,678,668 – a total increase of \$473,828 (21.49%), primarily driven by increased leased space at 1625 Douglas Street \$290,460, insurance costs of \$28,669 and an increase to capital reserves of \$70,000 in a phased alignment of the reserve fund with corporate best practices.
 - **Corporate Satellite Facilities**: The 2025 fiscal year operating budget is \$284,421 – an increase of \$46,704 (19.65%) over 2024. Major drivers for the budget increase are a new cleaning contract at Juan de Fuca of \$15,680, an increased Facilities Management staff service level at Juan de Fuca of \$6,415 and increased pest control service costs at the Animal Shelter of \$2,616.

2025 Capital Budget

The proposed five-year capital plan for the Legislative and General Government Service totals \$15.4 million with \$9.8M in year one. Table 2 summarizes the capital plan by budget within the service.

Table 2: 2025-2029 Capital Expenditure by Function (\$Millions)

Budget Description	Annual Capital Plan (2025)	Total Capital Plan (2025-2029)	% of L&G
Board Expenditures	0.751	0.826	7.68%
CAO/Corporate Services	0.006	0.064	0.06%
HR	0.010	1.237	0.10%
Financial Services	5.130	5.305	52.43%
IT	3.810	7.812	38.94%
First Nations	0.000	0.016	0.00%
Corporate Communications	0.072	0.095	0.74%
Other*	0.006	0.044	0.06%
Legislative & General	\$9.785	\$15.399	100%
Facilities Budgets	0.740	4.070	
Total	\$10.525	\$19.469	

*Other: Includes the functions of Corporate Climate, Real Estate, Health Planning, GM Planning and Protective Services, Corporate Emergency and GM Regional Parks, ES and Electoral Areas.

Details for each capital plan can be found in appendices B through Q.

Below are explanations for sub-budgets with capital expenditures exceeding \$0.250 million:

Board Expenditures: New tables for additional capacity (\$225,000) in the boardroom, as well as boardroom technology replacements (\$265,000) and upgrades (\$225,000) for audio and media, for 2025.

Financial Services: Budget for additional corporate office space at the IWS Field Operations Center has been captured in the Financial Service’s budget for 2025. As the development of the IWS FOC progresses and planned departmental occupation of the additional office space is finalized, it will be re-evaluated if realignment of this budget to another service is appropriate.

Information Technology and Digital Transformation: The primary focus of the five-year Capital plan includes ERP application modernization enhancements to reduce accumulated technical debt, and the adoption of new functionality to improve business processes and efficiencies. These include the continued migration of SAP ECC to S/4Hana, improvements to analytics, and upgrades to user interfaces, data centre maintenance and modernization, and alternate data centre to support business continuity/disaster recovery. Also impacting the capital plan are improvements to cybersecurity, specifically identity management, multi-factor authentication, and network segmentation.

Facilities Budgets

- **Facility Management:** The 5-year capital plan is primarily related to equipment and fleet replacement as they reach the end of their useful life.
- **CRD Headquarters Building:** The primary focus of the 5-year capital plan includes upgrades to the 625 Fisgard HVAC system to improve the energy efficiency of the system, in line with achieving the CRD’s greenhouse gas reduction and climate action goals. The

balance of the plan involves minor upgrades throughout the building and operational equipment, as equipment and components reach end-of-life or need replacement.

- Corporate Satellite Facilities: This budget has no material items at this time pending the results of the next condition assessment, the only item is a provision for emergency repairs as needed at the Juan de Fuca Building.

Insurance Fund: Rising allocations are the result of a hard global insurance market for all insurance types, primarily property premium increases, which have increased substantially over the past five years. Allocations for property insurance have historically been offset by the interest from CRD's self-insured retention of \$2-million, accruing since the late 1980s, and resulting in individual services obtaining savings over the past five years as the insurance market hardened. However, this interest can no longer keep pace with the increase in premiums and an allocation increase is required. To achieve immediate premium reductions for property, a property insurance deductible of \$1-million rather than \$200,000 has been adopted, resulting in an 18% cost savings. To review appropriate self-insurance fund levels and deductible levels, staff are in discussion with actuarial consultants.

ALTERNATIVES

Alternative 1

The Governance Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendices A through Q, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Alternative 2

The Governance Committee refer the budget back to staff for additional information for the Capital Regional District Board's consideration.

IMPLICATIONS

Financial Implications

Staff continue to manage cost pressures on revenue through utilization of reserves and surplus carryforward where possible as well as refinement of cost recovery across services.

Alignment with Board and Corporate Priorities

Community Need Summaries present an overview of the operational and strategic context, services levels, initiatives and performance data for each Community Need in the CRD 2023-2026 Corporate Plan. They also provide details of the initiatives, associated staffing, timing and service levels required to advance the work in future years.

The Community Need Summaries related to the Legislative and General Government service are Advocacy, People, Open Government, First Nations, and Business Systems and Processes. These Community Need Summaries are being presented under separate reports and document

the organization’s service planning recommendations for 2025.

CONCLUSION

The proposed 2025 Legislative and General Government, and Facilities service budgets have been prepared for consideration by the Governance Committee. The Committee will make budget recommendations to the CRD Board through the Committee of the Whole. The proposed 2025 budget reflects the inclusion of many CRD Corporate Plan initiatives across a number of Legislative and General functions.

RECOMMENDATION

The Governance Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendices A through Q, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2025-2029 Financial Plan.

Submitted by:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer, GM Finance & IT
Submitted by:	Russ Smith, Acting General Manager, Parks, Recreation & Environmental Services
Submitted by:	Kristen Morley, J.D., General Manager, Corporate Services & Corporate Officer
Concurrence:	Ted Robbins, B.Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: 2025 Legislative & General Consolidated Operating Budget
- Appendix B: CRD 2025 Budget Board Expenditures
- Appendix C: CRD 2025 Budget Other Legislative & General - Climate
- Appendix D: CRD 2025 Budget CAO & Executive Services
- Appendix E: CRD 2025 Budget Corporate Services
- Appendix F: CRD 2025 Budget Real Estate
- Appendix G: CRD 2025 Budget Human Resources
- Appendix H: CRD 2025 Budget Finance
- Appendix I: CRD 2025 Budget Health & Capital Planning Strategies
- Appendix J: CRD 2025 Budget Information Technology
- Appendix K: CRD 2025 Budget GM Planning & Protective Services
- Appendix L: CRD 2025 Budget Corporate Emergency
- Appendix M: CRD 2025 Budget First Nations Relations
- Appendix N: CRD 2025 Budget GM - Parks and Environmental Services
- Appendix O: CRD 2025 Budget Corporate Communications
- Appendix P: CRD 2025 Budget GM – Electoral Areas
- Appendix Q: CRD 2025 Budget – Facility Management

2025 Legislative and General Government and Facilities Operating Budget Summary

The following tables summarize the total 2025 Legislative and General Government sub-budgets detailed in appendices B through O by comparing the change from 2024.

Table 1: 2025 Budgeted Expenses – Legislative & General

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Salaries and Wages	27.913	25.804	2.109	8.2%
Consultancy and Contract for Services	2.327	3.610	(1.283)	(35.5%)
Software Licenses	3.739	3.026	0.713	23.6%
Other Operating Costs	9.246	7.158	2.088	29.2%
Total (M)	\$43.225	\$39.598	\$3.627	9.2%

Table 2: 2025 Budgeted Revenue – Legislative & General

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Allocations and Other Revenue	27.814	23.912	3.902	16.3%
Requisition	13.547	12.252	1.295	10.6%
Transfers From Reserve	1.864	3.434	(1.570)	(45.7%)
Total (M)	\$43.225	\$39.598	\$3.627	9.2%

Requisition

The 2025 requisition is \$13.6 million, which is a 10.6% increase over 2024.

The key drivers of the increase in requisition are for funding, or partial funding for the following items:

- 2025 IBC 16e-5.1 Electoral Area Services Department Oversight (6 months)
- 2025 IBC 13d-1.1 Support Division IBC - Financial Services
- 2025 IBC 13a-3.1 M365 SharePoint Online Transition to IM
- 2025 IBC 13a-1.2 Manager of Procurement
- 2025 IBC 5a-1.6: Manager Finance Regional Housing
- 2025 IBC 9a-2.1 Resiliency and Recovery Coordinator
- Annualization of 2024 IBCs
- Salary and remuneration adjustments based on collective agreement

The following tables summarize the total 2025 Facilities sub-budgets detailed in appendix Q by comparing the change from 2024.

Table 3: 2025 Budgeted Expenses - Facilities

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Salaries and Wages	1.461	1.614	(0.153)	(9.5%)
Internal Labour	0.358	0.348	0.010	2.9%
Internal allocation	0.691	0.642	0.049	7.6%
Lease Costs	0.691	0.389	0.302	77.6%
Other Operating Costs	1.922	1.613	0.309	19.2%
Total (M)	\$5.123	\$4.606	\$0.517	11.2%

Table 4: 2025 Budgeted Revenue - Facilities

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Allocations and Other Revenue	4.953	4.432	0.521	11.8%
Requisition	0.170	0.174	(0.004)	(2.3%)
Total (M)	\$5.123	\$4.606	\$0.517	11.2%

Requisition

The 2025 requisition is \$0.170 million, which is a 2.0% decrease from 2024.

The following table summarizes the total Legislative and General Government and the Facilities budgeted revenue.

Table 5: 2025 Budgeted Revenue - Total

Budget Component	2025 Budget	2024 Budget	\$ Variance	% Variance
Allocations and Other Revenue	32.767	28.344	4.423	15.6%
Requisition	13.717	12.426	1.291	10.4%
Transfers From Reserve	1.864	3.434	(1.570)	(45.7%)
Total (M)	\$48.348	\$44.204	\$4.144	9.4%

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Board Expenditures

COMMITTEE REVIEW

Service: 1.011 Board Expenditures

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide for the remuneration and expenses of the Capital Regional District members of the Board. One-half of the remuneration paid to the electoral area directors is charged to the Electoral Area Administrative Budgets (starting with the year 2003 budget).

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

1.011 - Board Expenditures	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Directors' Remuneration	910,194	890,000	936,900	-	-	936,900	955,640	974,750	994,250	1,014,140
Standard Overhead Allocation	60,175	60,175	68,189	-	-	68,189	70,234	71,639	73,072	74,533
Building Occupancy	111,261	111,261	140,337	-	-	140,337	155,826	168,187	174,982	177,907
Legal Expenses	15,530	-	16,000	-	-	16,000	16,320	16,650	16,980	17,320
Contract for Services	40,000	30,000	10,300	-	-	10,300	10,510	10,720	10,930	11,150
Software Licenses	156,030	122,699	78,310	-	30,000	108,310	79,880	81,480	83,110	84,770
Meetings & Printing	15,070	12,700	15,520	-	-	15,520	15,830	16,150	16,470	16,800
Scholarship Programs	18,750	18,660	19,240	-	-	19,240	19,570	19,910	20,260	20,620
Other Operating Expenses	36,760	19,370	38,270	-	-	38,270	39,316	40,408	41,549	42,764
TOTAL OPERATING COSTS	1,363,770	1,264,865	1,323,066	-	30,000	1,353,066	1,363,126	1,399,894	1,431,603	1,460,004
*Percentage Increase over prior year						-0.8%	0.7%	2.7%	2.3%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	56,930	56,930	58,640	-	-	58,640	59,810	61,010	62,230	63,470
TOTAL CAPITAL / RESERVE	56,930	56,930	58,640	-	-	58,640	59,810	61,010	62,230	63,470
TOTAL COSTS	1,420,700	1,321,795	1,381,706	-	30,000	1,411,706	1,422,936	1,460,904	1,493,833	1,523,474
						-0.6%	0.8%	2.7%	2.3%	2.0%
<u>INTERNAL RECOVERIES</u>										
Transfer from Internal Reserve	(80,000)	(50,000)	-	-	(30,000)	(30,000)	-	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	1,338,200	1,269,295	1,379,206	-	-	1,379,206	1,420,436	1,458,404	1,491,333	1,520,974
*Percentage increase over prior year Total Costs						3.1%	3.0%	2.7%	2.3%	2.0%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	24	24	24			24	24	24	24	24

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

Service No.	1.011 Board Expenditures	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$696,000	\$751,000	\$55,000	\$0	\$0	\$0	\$20,000	\$826,000
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
	\$696,000	\$751,000	\$55,000	\$0	\$0	\$0	\$20,000	\$826,000

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	\$696,000	\$751,000	\$55,000	\$0	\$0	\$0	\$20,000	\$826,000
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
	\$696,000	\$751,000	\$55,000	\$0	\$0	\$0	\$20,000	\$826,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.011
 Service Name: Board Expenditures

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
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	\$ 81,000	E	ERF	\$ 81,000	\$ 81,000					\$ 81,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	\$ 60,000	E	ERF		\$ 60,000					\$ 60,000
19-03	Replacement	Boardroom Chairs	Replace boardroom chairs	\$ 30,000	E	ERF	\$ 30,000	\$ 30,000					\$ 30,000
20-01	Replacement	Boardroom Audio System	Replace boardroom audio system	\$ 21,700	E	ERF	\$ 10,000	\$ 10,000					\$ 10,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment (Granicus is way more than this...)	\$ 20,000	E	ERF						\$ 20,000	\$ 20,000
22-01	Replacement	iPad and Tablet Replacements	Replace director iPads and tablets	\$ 50,000	E	ERF		\$ -	\$ 50,000				\$ 50,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system (this has not been done)	\$ 100,000	E	ERF	\$ 100,000	\$ 100,000					\$ 100,000
23-02	Replacement	Replace/Expand Recording Secretary Table	Replace/Expand Recording Secretary Table	\$ 25,000	E	ERF	\$ 25,000	\$ 25,000					\$ 25,000
23-03	Replacement	Multi-Camera System	Replace existing video Camera with a Mult-Camera System	\$ 80,000	E	ERF	\$ 75,000	\$ 75,000					\$ 75,000
24-01	Replacement	AV & lighting for Boardroom	AV for Boardroom, as identified in 2024 IBC 12b-4.1: Meeting Management Improvements	\$ 150,000	E	ERF	\$ 150,000	\$ 150,000					\$ 150,000
24-02	Replacement	Boardroom Table redesign & upgrades	Replace Boardroom Table, as identified in 2024 IBC 12b-4.1: Meeting Management Improvements	\$ 200,000	E	ERF	\$ 200,000	\$ 200,000					\$ 200,000
24-03	Replacement	Wiring	Replace wiring to accommodate new Board table	\$ 15,000	E	ERF	\$ 15,000	\$ 15,000	\$ -				\$ 15,000
24-05	New	Granicus Integrated Voting		\$ 20,000	E	ERF	\$ 10,000	\$ 5,000	\$ 5,000				\$ 10,000
													\$ -
													\$ -
			Grand Total	\$ 852,700			\$ 696,000	\$ 751,000	\$ 55,000	\$ -	\$ -	\$ 20,000	\$ 826,000

Reserve Schedule

Reserve Fund: 1.011 Board

Boardroom Technology, Furniture and Equipment - The Board of Director assets include IPADs, computers, equipment and furniture used to support the Board and for activities held in the Boardroom.

Reserve Cash Flow

Fund: 1022 Fund Center: 101413 ERF Group: BOARD.ERF	Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	730,469	785,685	93,325	98,135	159,145	221,375
Actual Purchases	(1,715)	-	-	-	-	-
Planned Purchases (Based on Capital Plan)		(751,000)	(55,000)	-	-	(20,000)
Transfer from Operating Budget	56,930	58,640	59,810	61,010	62,230	63,470
Transfer from Operating Reserve		-	-	-	-	-
Interest Income		-	-	-	-	-
Ending Balance \$	785,685	93,325	98,135	159,145	221,375	264,845

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Other Legislative & General - Climate

COMMITTEE REVIEW

Service: 1.012 Other Legislative & General - Climate

Committee: Environmental Services

DEFINITION:

Authorized by Letters Patent to provide for legislative expenditures of the Board.

PARTICIPATION:

All municipalities and electoral area.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

N/A

FUNDING:

Requisition

1.012 OTHER LEGISLATIVE & GENERAL - CLIMATE

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	110,426	110,426	117,557	-	-	117,557	120,963	124,466	128,068	131,773
Contributions - projects	-	103,000	-	-	-	-	-	-	-	-
Other Operating Expenses	-	500	-	-	-	-	-	-	-	-
Allocations	-	-	-	-	901	901	901	-	-	-
TOTAL OPERATING COSTS	110,426	213,926	117,557	-	901	118,458	121,864	124,466	128,068	131,773
*Percentage Increase over prior year		93.7%	6.5%	0.0%	0.8%	7.3%	2.9%	2.1%	2.9%	2.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Climate Action Reserve Fund	103,000	-	106,090	-	-	106,090	108,212	110,376	112,584	114,835
TOTAL CAPITAL / RESERVES	103,000	-	106,090	-	-	106,090	108,212	110,376	112,584	114,835
TOTAL COSTS	213,426	213,926	223,647	-	901	224,548	230,076	234,842	240,652	246,608
*Percentage increase over prior year requisition		0.2%	4.8%	0.0%	0.4%	5.2%	2.5%	2.1%	2.5%	2.5%
REVENUE										
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
NET COSTS	213,426	213,926	223,647	-	901	224,548	230,076	234,842	240,652	246,608
*Percentage increase over prior year Net Costs		0.2%	4.8%	0.0%	0.0%	5.2%	2.5%	2.1%	2.5%	2.5%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	1.0	1.0	1.0	-	-	1.0	1.0	1.0	1.0	1.0

CAPITAL REGIONAL DISTRICT

2025 BUDGET

CAO & Executive Services

COMMITTEE REVIEW

Service: 1.014 CAO & Executive Services

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition

Change in Budget 2024 to 2025Service: **1.014 CAO & EXECUTIVE SERVICES****Total Expenditure****Comments****2024 Budget****1,117,777****Change in Salaries:**

Base salary and benefit change	31,585	Inclusive of estimated collective agreement changes
Step increase/paygrade change	29,708	
Annualization of 2024 position	33,804	Annualization of 2024 IBC 11b-7.1: Manager of Corporate Initiatives & Administration
Total Change in Salaries	<u>95,098</u>	

Other Changes:

Building Occupancy	5,499	
Sharepoint Online Upgrade	10,812	Contribution to 2025 IBC 13a-3.1: M365 Sharepoint Online Transition to IM
Other Costs	(325)	
Total Other Changes	<u>15,986</u>	

2025 Budget**1,228,861**

Summary of % Expense Increase

2024 IBC Annualization Expense	3.0%
2025 Auxiliary Support	0.0%
Other salary adjustments	5.5%
Balance of increase	1.4%
<i>% expense increase from 2023:</i>	9.9%

*% Requisition increase from 2023 (if applicable):***10%***Requisition funding is 100% of service revenue***Overall 2024 Budget Performance**

(expected variance to budget and surplus treatment)

<i>There is a one time favourable variance of \$93,700 (8.4%) largely due to variances on salary (\$69,940) and savings on office supplies, meeting expenses and training (\$23,000).</i>

CAO & Executive Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	958,240	888,300	1,053,719	-	-	1,053,719	1,084,131	1,115,410	1,147,570	1,180,646
Building Occupancy	26,714	26,714	33,393	-	-	33,393	36,939	39,770	41,342	42,038
Intergovernment Allocation	-	-	-	-	-	-	-	-	-	-
Legal Expenses	1,970	1,000	2,030	-	-	2,030	2,070	2,110	2,150	2,190
Software Licenses	6,930	5,000	7,790	-	-	7,790	5,490	5,600	5,710	5,820
Other Operating Expenses	120,923	93,033	116,117	-	10,812	126,929	129,610	121,585	124,483	127,456
TOTAL OPERATING COSTS	1,114,777	1,014,047	1,213,049	-	10,812	1,223,861	1,258,239	1,284,475	1,321,254	1,358,150
*Percentage Increase over prior year						9.8%	2.8%	2.1%	2.9%	2.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	3,000	10,000	5,000	-	-	5,000	5,100	5,200	5,300	5,410
TOTAL CAPITAL / RESERVES	3,000	10,000	5,000	-	-	5,000	5,100	5,200	5,300	5,410
TOTAL COSTS	1,117,777	1,024,047	1,218,049	-	10,812	1,228,861	1,263,339	1,289,675	1,326,554	1,363,560
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,117,777	1,024,047	1,218,049	-	10,812	1,228,861	1,263,339	1,289,675	1,326,554	1,363,560
*Percentage increase over prior year Net Costs						9.0%	2.8%	2.1%	2.9%	2.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	6.0	6.0	6.0	-	-	6.0	6.0	6.0	6.0	6.0

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
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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
Debenture 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

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
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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
Debenture 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

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Real Estate

COMMITTEE REVIEW

Service: 1.015 Real Estate

Committee: Governance Committee & Finance Committee

DEFINITION:

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

SERVICE DESCRIPTION:

Acquisition, disposal and management of real estate interests on behalf of CRD departments and commissions/committees.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Internal recoveries and requisition

1.015 - Real Estate Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	440,064	428,152	456,035	-	-	456,035	469,145	482,632	496,495	510,756
Allocations	69,483	69,483	78,393	-	3,604	81,997	88,534	90,064	92,726	94,544
Legal Expenses	1,500	1,500	1,550	-	-	1,550	1,580	1,610	1,640	1,670
Software Licenses	9,960	9,960	10,260	-	-	10,260	10,470	10,680	10,890	11,110
Other Operating Expenses	23,800	15,884	24,410	-	-	24,410	24,883	25,387	25,893	26,400
TOTAL OPERATING COSTS	544,807	524,979	570,648	-	3,604	574,252	594,612	610,373	627,644	644,480
*Percentage increase/-decrease over prior year						5.4%	3.5%	2.7%	2.8%	2.7%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	544,807	524,979	570,648	-	3,604	574,252	594,612	610,373	627,644	644,480
*Percentage increase/-decrease over prior year Total Costs						5.4%	3.5%	2.7%	2.8%	2.7%
Internal Recoveries	(435,846)	(435,846)	(456,518)	-	(2,883)	(459,401)	(475,690)	(488,298)	(502,115)	(515,584)
NET COSTS	108,961	89,133	114,130	-	721	114,851	118,922	122,075	125,529	128,896
*Percentage increase over prior year Net Costs						5.4%	3.5%	2.7%	2.8%	2.7%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	3.0	3.0	3.0			3.0	3.0	3.0	3.0	3.0

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

Service No.	1.015 Real Estate	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$1,918	\$0	\$1,918	\$1,918	\$1,918	\$5,754
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	\$0	\$1,918	\$0	\$1,918	\$1,918	\$1,918	\$5,754

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	\$0	\$1,918	\$0	\$1,918	\$1,918	\$1,918	\$5,754
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	\$0	\$1,918	\$0	\$1,918	\$1,918	\$1,918	\$5,754

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.015

Service Name: Real Estate

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	\$ 1,500	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ 1,918	\$ -	\$ -	\$ -	\$ 1,918
28-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 1,918	\$ 1,918
													\$ -
													\$ -
			Grand Total	\$ 7,254				\$ -	\$ 1,918	\$ -	\$ 1,918	\$ 1,918	\$ 5,754

Reserve Schedule

Reserve Fund: 1.015 Real Estate

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Reserve Cash Flow

Fund: 1022 Fund Center: 101418
ERF Group: PRPSRV.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	24,136	22,851	22,851	20,933	20,933	19,015
Actual Purchases	(1,500)					
Planned Purchases (Based on Capital Plan)		-	(1,918)	-	(1,918)	(1,918)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income	215					
Ending Balance \$	22,851	22,851	20,933	20,933	19,015	17,097

Assumptions/Background:
 2026 - 1 standard laptop
 2028 - 1 standard laptop
 2029 - 1 standard laptop

CAPITAL REGIONAL DISTRICT

2025 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 2024 to 2025

Service: 1.016 HUMAN RESOURCES

Total Expenditure

Comments

2024 Budget

3,798,978

Change in Salaries:

Base salary and benefit change	55,565	Inclusive of estimated collective agreement changes
Step increase/paygrade change	56,834	
Annualization of 2024 position	118,323	2024 IBC 11a-1.1: Develop and Implement The Corporate Accessibility Plan (3 months)
1.0 FTE Manager, Safety	80,759	2025 IBC 11b-1.2 Manager, Safety 2025 (6 months)
0.5 FTE Term support	72,500	2025 IBC 13a-3.2 SAP S4/HANA Enhancements
Auxiliary wages adjustment	(21,547)	
Total Change in Salaries	362,434	

Other Changes:

Office & Equipment Costs	32,000	Office costs associated with new ongoing FTEs
Contract for Services	(50,000)	Reduction in one-time funding for 2024 Employee Survey part 2
Building Occupancy	33,427	
Sharepoint Online Upgrade	25,226	Contribution to 2025 IBC 13a-3.1: M365 Sharepoint Online Transition to IM
Other Costs	(50,555)	
Total Other Changes	(9,902)	

2025 Budget

4,151,510

Summary of % Expense Increase

2025 IBC Expense	4.9%
2024 IBC Annualization Expense	3.1%
Reduction in one-time contract for services	-1.3%
Other 2025 wage adjustments	2.4%
Balance of increase	3.3%
% expense increase from 2023:	9.3%

% Requisition increase from 2024 (if applicable):

5.8%

Requisition funding is 14% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$382,000 (68.4%) due largely to temporary staff vacancies (\$250,000) as well as reduced training and development spending (\$51,000). Further savings from reduced office supply costs and legal services.

1.016 - Human Resources	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	2,827,443	2,577,600	2,993,119	80,759	116,000	3,189,877	3,934,996	4,231,031	4,053,745	4,172,235
Allocations	104,168	104,168	125,054	-	25,226	150,280	161,116	144,692	149,860	152,469
Legal Expenses	17,310	10,000	17,830	-	-	17,830	18,190	18,550	18,920	19,300
GVLRA Membership Dues and Staff Training	181,300	160,000	188,430	2,500	-	190,930	212,590	224,400	228,880	233,460
Contract for Services	391,197	361,000	336,473	-	15,000	351,473	341,292	333,304	339,620	344,212
Software Licenses	14,500	12,000	14,940	1,500	-	16,440	24,420	40,150	41,730	43,390
Other Operating Expenses	224,060	149,120	195,680	4,500	2,500	202,680	236,134	236,716	236,527	241,329
TOTAL OPERATING COSTS	3,759,978	3,373,888	3,871,526	89,259	158,726	4,119,510	4,928,738	5,228,843	5,069,282	5,206,395
*Percentage Increase over prior year						9.6%	19.6%	6.1%	-3.1%	2.7%
<u>CAPITAL / RESERVE</u>										
Equipment Purchases	30,000	30,000	-	-	20,000	20,000	30,000	10,600	810	830
Transfer to Equipment Replacement Fund	9,000	9,000	12,000	-	-	12,000	12,000	12,000	12,000	12,000
TOTAL CAPITAL / RESERVE	39,000	39,000	12,000	-	20,000	32,000	42,000	22,600	12,810	12,830
TOTAL COSTS	3,798,978	3,412,888	3,883,526	89,259	178,726	4,151,510	4,970,738	5,251,443	5,082,092	5,219,225
						9.3%	19.7%	5.6%	-3.2%	2.7%
<u>INTERNAL RECOVERIES</u>										
Recovery Costs	(20,000)	(16,000)	(20,000)	-	(72,500)	(92,500)	(378,503)	(312,793)	(20,000)	(20,000)
First Aid Recovery	(6,090)	(6,090)	(6,278)	-	-	(6,278)	(6,405)	(6,534)	(6,666)	(6,798)
Transfer from Internal Reserve	(110,000)	(110,000)	-	-	-	-	-	-	-	-
Safety Officer Recovery	-	-	-	-	-	-	-	-	-	-
Human Resources	(3,104,516)	(3,104,516)	(3,291,510)	(89,259)	(81,000)	(3,461,769)	(3,896,791)	(4,241,744)	(4,337,435)	(4,445,623)
TOTAL INTERNAL RECOVERIES	(3,240,606)	(3,236,606)	(3,317,788)	(89,259)	(153,500)	(3,560,547)	(4,281,699)	(4,561,071)	(4,364,101)	(4,472,421)
NET COSTS	558,372	176,282	565,738	-	25,226	590,964	689,039	690,372	717,991	746,804
*Percentage increase over prior year						5.8%	16.6%	0.2%	4.0%	4.0%
AUTHORIZED POSITIONS:										
Salaried	17.0	17.0	17.0	1.0	0.5	18.5	23.5	25.0	23.0	23.0

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

Service No.	1.016 Human Resources	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$9,590	\$349,736	\$725,710	\$128,446	\$23,836	\$1,237,318	
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	\$9,590	\$349,736	\$725,710	\$128,446	\$23,836	\$1,237,318	

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	\$9,590	\$3,836	\$9,590	\$13,426	\$3,836	\$40,278	
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	\$345,900	\$716,120	\$115,020	\$20,000	\$1,197,040	
	\$0	\$9,590	\$349,736	\$725,710	\$128,446	\$23,836	\$1,237,318	

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

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 2024	2025	2026	2027	2028	2029	5 - Year Total
25-01	Replacement	Computer	Computer Replacement	\$ 9,590	E	ERF	\$ -	\$ 9,590	\$ -	\$ -	\$ -	\$ -	\$ 9,590
26-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF	\$ -	\$ -	\$ 3,836	\$ -	\$ -	\$ -	\$ 3,836
27-01	Replacement	Computer	Computer Replacement	\$ 9,590	E	ERF	\$ -	\$ -	\$ -	\$ 9,590	\$ -	\$ -	\$ 9,590
28-01	Replacement	Computer	Computer Replacement	\$ 13,426	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 13,426	\$ -	\$ 13,426
29-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
26-02	New	HRIS - Talent Suite		\$ 1,197,040	E	Res	\$ -	\$ -	\$ 345,900	\$ 716,120	\$ 115,020	\$ 20,000	\$ 1,197,040
													\$ -
													\$ -
			Grand Total	\$ 1,237,318				\$ 9,590	\$ 349,736	\$ 725,710	\$ 128,446	\$ 23,836	\$ 1,237,318

Reserve Schedule

Reserve Fund: 1.016 Human Resources

Reserve Cash Flow

Fund: 1022 Fund Center: 101419
ERF Group: HR.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	21,470	21,470	23,894	26,129	31,841	35,909
Actual Purchases	(6,576)	-	-	-	-	-
Planned Purchases (Based on Capital Plan)		(9,590)	(3,836)	(9,590)	(13,426)	(3,836)
Transfer from Operating Budget	9,000	12,000	12,000	12,000	12,000	12,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	23,894	23,880	32,058	28,539	30,415	44,073

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Finance

COMMITTEE REVIEW

Service: 1.017 Finance

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent to provide financial services to the Board of the Capital Regional District.

SERVICE DESCRIPTION:

Financial services and systems including budget preparation, financial accounting and reporting, financial analysis, accounts payable and payments, revenue billing and collection, payroll, financial systems support, banking, investments, long term debt and bylaw preparation.

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: 1.017 Finance

Total Expenditure

Comments

2024 Budget

9,087,725

Change in Salaries:

Base salary and benefit change	139,893	Inclusive of estimated collective agreement changes
Step increase/paygrade change	149,454	Inclusive of annualization and reclassification of 2024 IBC positions
2.0 FTE Financial Analysts	187,885	2025 IBC 13d-1.1: Support Division IBC - Financial Services (9 months)
1.0 FTE Manager of Finance - Regional Housing	162,077	2025 IBC 5a-1.6: Manager Finance Regional Housing
1.0 FTE Senior Corporate Financial Analyst	96,291	2025 IBC 13c-1.3: Senior Financial Advisor (9 months)
1.0 FTE Manager of Procurement and Supply Chain	163,087	2025 IBC 13a-1.2 Manager of Procurement
(3.0) FTE Asset Management personnel	(444,419)	Reassignment of Asset Management function to IWS in 2025
Other	(12,640)	Discontinued term positions, auxiliary labour, overtime, and standby pay
Total Change in Salaries	441,629	

Other Changes:

Field Operations Centre (HQ2)	109,220	Field Operations Centre allocation and debt servicing costs
Building Occupancy	51,280	Facilities allocation
SharePoint Online Upgrade	36,037	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Office and Equipment Costs	93,100	Office costs associated with new on-going and term FTEs
Asset Management Program	(449,540)	Reassignment of Asset Management function to IWS in 2025
Other	(30,624)	
Total Other Changes	(190,527)	

2025 Budget

9,338,826

Summary of % Expense Increase

2025 Base salary and step increases	3.2%
2025 IBC Expense	7.1%
Internal Allocations	2.2%
Asset management budget reallocation	-9.9%
% expense increase from 2024:	2.8%
<i>% Requisition increase from 2024:</i>	2.9%

Requisition funding is 33% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$256,896 (3.3%) due mainly to temporary vacancies on permanent staff positions and hiring new staff at lower pay steps; partially offset by one-time contribution to the general capital fund. This surplus will be transferred to the Legislative and General Operating Reserve.

1.017 - FINANCE	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	2025 ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,206,303	6,629,499	7,038,592	609,340	-	7,647,932	8,120,425	8,117,678	8,351,909	8,508,406
Allocations	328,522	328,522	393,861	-	36,037	429,898	465,925	459,305	476,801	485,930
Auditing Expense	83,000	83,000	86,000	-	-	86,000	89,000	90,780	92,600	94,450
Contract for Services	714,220	300,934	77,480	-	179,096	256,576	250,000	250,000	250,000	250,000
Postage & Freight	255,170	228,630	262,820	-	-	262,820	268,080	273,450	278,920	284,500
Supplies	87,890	73,563	78,640	-	14,000	92,640	80,610	80,030	81,620	83,250
Other Operating Expenses	377,620	370,866	350,860	23,500	55,600	429,960	481,275	470,973	480,903	491,119
TOTAL OPERATING COSTS	9,052,725	8,015,014	8,288,253	632,840	284,733	9,205,826	9,755,314	9,742,216	10,012,752	10,197,655
*Percentage Increase over prior year			-8.4%	7.0%	3.1%	1.7%	6.0%	-0.1%	2.8%	1.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to General Capital Fund	-	400,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	35,000	435,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Debt Expenditures	-	-	98,000	-	-	98,000	203,000	304,332	304,332	304,332
TOTAL COSTS	9,087,725	8,450,014	8,421,253	632,840	284,733	9,338,826	9,993,314	10,081,548	10,352,084	10,536,987
*Percentage Increase over prior year			-7.3%	7.0%	3.1%	2.8%	7.0%	0.9%	2.7%	1.8%
<u>REVENUE</u>										
US Bank Rebate	(61,980)	(61,980)	(63,840)	-	-	(63,840)	(65,120)	(66,420)	(67,750)	(69,110)
Provincial Grants	(60,000)	(60,000)	(60,000)	-	-	(60,000)	(60,000)	(60,000)	(60,000)	(60,000)
Sales of Services	(240,330)	(215,348)	(256,980)	-	-	(256,980)	(262,120)	(267,360)	(272,710)	(278,160)
Other	(90,406)	(89,117)	(93,201)	-	-	(93,201)	(96,015)	(98,900)	(101,868)	(104,911)
Allocation Recoveries	(107,680)	(107,680)	(208,910)	-	-	(208,910)	(395,530)	(500,690)	(504,620)	(508,640)
Transfer from Reserve	(796,833)	(442,289)	(161,303)	-	(179,096)	(340,399)	(165,977)	-	-	-
TOTAL REVENUES	(1,357,228)	(976,413)	(844,235)	-	(179,096)	(1,023,331)	(1,044,762)	(993,370)	(1,006,948)	(1,020,821)
NET COSTS	7,730,497	7,473,601	7,577,018	632,840	105,637	8,315,495	8,948,553	9,088,178	9,345,137	9,516,166
*Percentage increase over prior year Net Costs			-2.0%	8.2%	1.4%	7.6%	7.6%	1.6%	2.8%	1.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	50.0	50.0	47.0	4.0	-	51.0	53.5	53.5	53.5	53.5
Term	3.5	3.5	3.0	1.0	-	4.0	3.5	1.5	1.5	1.0

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

Service No.	1.017							
	Finance	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$850,000	\$5,100,000	\$0	\$0	\$0	\$0	\$5,100,000
Equipment	\$0	\$30,182	\$32,754	\$49,321	\$49,321	\$43,567	\$205,145
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
	\$850,000	\$5,130,182	\$32,754	\$49,321	\$49,321	\$43,567	\$5,305,145

SOURCE OF FUNDS

Capital Funds on Hand	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Debenture Debt (New Debt Only)	\$0	\$3,000,000	\$0	\$0	\$0	\$0	\$3,000,000
Equipment Replacement Fund	\$0	\$30,182	\$32,754	\$49,321	\$49,321	\$43,567	\$205,145
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$750,000	\$2,000,000	\$0	\$0	\$0	\$0	\$2,000,000
	\$850,000	\$5,130,182	\$32,754	\$49,321	\$49,321	\$43,567	\$5,305,145

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.017

Service Name: Finance

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
25-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 30,182	E	ERF		\$ 30,182	\$ -	\$ -	\$ -	\$ -	\$ 30,182
26-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 32,754	E	ERF		\$ -	\$ 32,754	\$ -	\$ -	\$ -	\$ 32,754
27-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 49,321	E	ERF		\$ -	\$ -	\$ 49,321	\$ -	\$ -	\$ 49,321
28-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 49,321	E	ERF		\$ -	\$ -	\$ -	\$ 49,321	\$ -	\$ 49,321
29-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 43,567	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 43,567	\$ 43,567
24-02	New	Office Renovations	Office Renovations	\$ 100,000	B	Cap	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-03	New	Additional Office Space at IWS Field Office	First year project costs related to construction of additional office space at the IWS Field Office.	\$ 5,000,000	B	Res	\$ 750,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
24-03	New	Additional Office Space at IWS Field Office	First year project costs related to construction of additional office space at the IWS Field Office.		B	Debt		\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
													\$ -
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 5,305,145				\$ 5,130,182	\$ 32,754	\$ 49,321	\$ 49,321	\$ 43,567	\$ 5,305,145

Reserve Schedule

Reserve Fund: 1.017 Finance

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Reserve Cash Flow

Fund: 1022 Fund Center: 101420	Estimated	Budget				
ERF Group: FIN.ERF	2024	2025	2026	2027	2028	2029
Beginning Balance	413,696	370,741	375,559	377,805	363,484	349,163
Actual Purchases	(81,549)					
Planned Purchases (Based on Capital Plan)		(30,182)	(32,754)	(49,321)	(49,321)	(43,567)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	3,594	-	-	-	-	-
Ending Balance \$	370,741	375,559	377,805	363,484	349,163	340,596

Assumptions/Background:
 2025 - Replace 6 standard laptops, 1 semi-ruggedized laptop, peripherals and binding equipment
 2026 - Replace 3 standard laptops, peripherals, and postage meter for print shop
 2027 - Replace 22 standard laptops, and 1 ultra-portable laptop, plus peripherals
 2028 - Replace 22 standard laptops, and 1 ultra-portable laptop, plus peripherals
 2029 - Replace 19 standard laptops, and 1 ultra-portable laptop, plus peripherals

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Health & Capital Planning Strategies

COMMITTEE REVIEW

1.018 - HEALTH AND CAPITAL PLANNING STRATEGIES

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	2025 ONE-TIME	TOTAL	2026	2027	2028	2029
OPERATING COSTS:										
Salaries and Wages	436,723	315,380	325,880	-	-	325,880	335,322	345,032	355,018	365,288
Wages & Benefits - Capital Planner	-	-	-	93,943	-	93,943	137,190	150,290	38,660	-
Legal/Auditing Costs	27,200	27,200	28,240	-	-	28,240	29,260	29,850	30,450	31,060
Consultants	3,630	3,630	3,740	-	-	3,740	3,810	3,890	3,970	4,050
Allocations - Standard Overhead	140,671	140,671	145,126	-	-	145,126	149,480	152,469	155,519	158,629
Allocations - Building Occupancy	18,770	18,770	22,488	-	-	22,488	23,392	24,484	25,549	26,020
Allocations - Human Resources	15,287	15,287	16,151	-	-	16,151	18,181	19,790	20,237	20,741
Allocations - Others	62,629	62,629	68,864	-	3,604	72,468	76,073	74,984	77,309	79,834
Operating - Other Costs	20,720	14,908	21,350	3,700	11,800	36,850	25,550	26,060	26,590	27,130
TOTAL OPERATING COSTS	725,630	598,474	631,839	97,643	15,404	744,886	798,258	826,849	733,302	712,752
*Percentage Increase over prior year			-12.9%	13.5%	2.1%	2.7%	7.2%	3.6%	-11.3%	-2.8%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Reserve	2,170	2,170	2,000	-	-	2,000	2,000	2,000	2,000	2,000
TOTAL CAPITAL / RESERVES	2,170	2,170	2,000	-	-	2,000	2,000	2,000	2,000	2,000
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
MFA Debt Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	727,800	600,644	633,839	97,643	15,404	746,886	800,258	828,849	735,302	714,752
*Percentage Increase over prior year			-12.9%	13.4%	2.1%	2.6%	7.1%	3.6%	-11.3%	-2.8%
Recovery - Capital Regional Hospital District	(727,800)	(727,800)	(633,839)	(97,643)	(15,404)	(746,886)	(800,258)	(828,849)	(735,302)	(714,752)
OPERATING COSTS LESS INTERNAL RECOVERIES	-	(127,156)	-	-	-	-	-	-	-	-
*Percentage Increase over prior year			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Surplus / (Deficit)		127,156								
Balance transferred to HD Section 20 Reserve		(127,156)								
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, Electoral Areas, Tsawout and Songhees First Nations										
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	1.0	1.0	1.0

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

Service No.	1.018	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	Health & Capital Planning Strategic							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$1,918	\$9,590
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	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$1,918	\$9,590
	\$0	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$1,918	\$9,590

SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$1,918	\$9,590
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	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$1,918	\$9,590
	\$0	\$0	\$3,836	\$1,918	\$1,918	\$1,918	\$1,918	\$9,590

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

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 2024	2025	2026	2027	2028	2029	5 - Year Total
26-01	Replacement	Computer	Replace Computers	\$ 3,836	E	ERF		\$ -	\$ 3,836	\$ -	\$ -	\$ -	\$ 3,836
27-01	Replacement	Computer	Replace Computers	\$ 1,918	E	ERF		\$ -	\$ -	\$ 1,918	\$ -	\$ -	\$ 1,918
28-01	Replacement	Computer	Replace Computers	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer	Replace Computers	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 1,918	\$ 1,918
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 9,590				\$ -	\$ 3,836	\$ 1,918	\$ 1,918	\$ 1,918	\$ 9,590

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Information Technology

COMMITTEE REVIEW

Service: 1.022 Information Technology

Committee: Governance Committee & Finance Committee

DEFINITION:

Support services to the departments of the Capital Regional District.

SERVICE DESCRIPTION:

Corporate information system development and support, telecommunications & phone systems, desktop support, networking, 911 systems, data communications, emergency systems, radio systems design & support, corporate web site, social media, application analysis & development, data management, Geographic Information Systems, web mapping, geospatial services, mapping and property information.

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: 1.022 Information Technology

Total Expenditure

Comments

2024 Budget

13,385,490

Change in Salaries:

Base salary and benefit change	58,229	Inclusive of estimated collective agreement changes
Step increase/paygrade change	92,942	
1.0 FTE Technical Analyst	88,272	2025 IBC 13d-1.2 Support Division IBC – IT & GIS 2025 (9 months)
1.0 FTE User Experience (UX) Designer	88,272	2025 IBC 13d-1.2 Support Division IBC – IT & GIS 2025 (9 months)
1.0 FTE Senior Administrative Coordinator	21,647	2025 IBC 13a-6.3 Sr IT Administrative Coordinator Conversion (partial cost offset)
1.0 FTE Cyber Security Analyst	106,462	2025 IBC 13a-6.2 Cybersecurity Risk Specialist (9 months)
1.0 FTE Application Developer/Programmer	35,487	2025 IBC 13a-5.2 MyCRD and Supporting Platforms (3 months)
0.5 FTE Senior System Programmer Analyst	70,975	2025 IBC 13a-5.1 Project & Service Management Platform
(1.0) FTE Web Developer (2-year term)	(120,954)	Conclusion of 2023 IBC: 15f-1.15 Digital Communication Governance
Other	(21,068)	
Total Change in Salaries	420,263	

Other Changes:

Human Resources Allocation	15,504	Increase in 2024 salary budget; corporate safety resourcing
Building Occupancy	64,121	Facilities allocation
SAP S/4 Conversion and New Financial Model	750,000	2023 IBC 15f-1.9 SAP Lifecycle Replacement
Contracts and Procurement and Digital Signature Software	265,000	2025 IBC 13a-1.3 Contracts and Procurement Modernization
Software Licencing and Consultancy	39,500	2025 IBC 13a-3.1 M365 SharePoint Online Transition
	100,000	2024 IBC 11b-1.1 HRIS Talent Suite
	200,000	2025 IBC 13a-5.2 MyCRD and Supporting Platforms
	224,000	2025 IBC 13a-5.1 Project Service Management Platform
MNP Digital Transformation Service Review	75,000	Board mandated service review
IT General Operating Initiatives	230,000	Azure Landing Zone, Microsoft CoPilot, Orbis, Intermapper device monitoring, SAP licences
CRD Support Initiatives	300,000	SCADA OT-IWS Cyber Security Remediation, corporate website hosting, Success Factors
SharePoint Analytics	(44,800)	Conclusion of 2023 IBC 15f-1.15 Digital Communication Governance
Software licencing, implementation services, prologue data migration	(635,000)	Conclusion of 2023 IBC 15f-1.23 EPDMS - project under review
Other Costs	3,692	
Total Other Changes	1,587,017	

2025 Budget

15,392,770

Summary of % Expense Increase

2025 Base salary, step and paygrade change	1.1%
2023-2025 IBC Expense	14.9%
IT General Operating Initiatives	1.7%
CRD Support Initiatives	2.2%
2024 One-time items	-6.0%
Balance of increase	1.0%
% expense increase from 2024:	15.0%

% Requisition increase from 2024: **8.0%** *Requisition funding is 19% of service revenue*

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$29,830 (0.25%) due mainly to staff vacancies partially offset by software licencing costs. This variance will be moved to the Legislative and General Operating Reserve.

1.022 INFORMATION TECHNOLOGY	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,577,375	6,712,351	7,586,524	411,114	-	7,997,638	8,605,258	8,387,381	8,589,336	8,796,017
Allocations	566,415	566,415	660,055	-	25,227	685,282	762,096	798,013	824,040	840,714
Consulting	48,470	30,300	49,930	-	217,500	267,430	78,820	122,370	66,250	55,650
Contract for Services	1,098,010	1,001,346	810,620	(110,250)	100,000	800,370	1,084,940	698,640	721,190	744,500
Software Licenses & Computer Mtce	2,782,440	2,765,899	2,385,880	726,000	411,500	3,523,380	3,613,600	3,674,294	3,749,962	3,863,232
Other Operating Expenses	724,940	511,008	594,700	25,500	143,000	763,200	613,617	637,226	647,332	667,281
TOTAL OPERATING COSTS	12,797,650	11,587,319	12,087,709	1,052,364	897,227	14,037,300	14,758,331	14,317,924	14,598,110	14,967,394
*Percentage Increase over prior year			-5.5%	8.2%	7.0%	9.7%	5.1%	-3.0%	2.0%	2.5%
<u>CAPITAL / RESERVE</u>										
Transfer to General Capital Fund	468,570	718,570	605,470	-	750,000	1,355,470	1,461,336	565,360	582,320	599,790
Transfer to Equipment Replacement Fund	119,270	119,270	-	-	-	-	-	71,885	74,040	76,270
TOTAL CAPITAL / RESERVES	587,840	837,840	605,470	-	750,000	1,355,470	1,461,336	637,245	656,360	676,060
TOTAL COSTS	13,385,490	12,425,159	12,693,179	1,052,364	1,647,227	15,392,770	16,219,667	14,955,169	15,254,470	15,643,454
*Percentage increase over prior year Total Costs			-5.2%	7.9%	12.3%	15.0%	5.4%	-7.8%	2.0%	2.5%
Funding from Capital Fund	(1,237,094)	(441,094)	(475,531)	-	-	(475,531)	(486,937)	-	-	-
Funding from Operating Reserve	(305,254)	(165,754)	-	-	(857,000)	(857,000)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	11,843,142	11,818,311	12,217,648	1,052,364	790,227	14,060,239	15,732,730	14,955,169	15,254,470	15,643,454
Service Fees	(40,000)	(40,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(5,000)	-	-	-	-	-	-	-	-
TOTAL REVENUES	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET COSTS	11,803,142	11,773,311	12,177,648	1,052,364	790,227	14,020,239	15,692,730	14,915,169	15,214,470	15,603,454
*Percentage increase over prior year Net Costs			3.2%	8.9%	6.7%	18.8%	11.9%	-5.0%	2.0%	2.6%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	49.27	49.27	49.27	5.50		54.77	56.27	56.77	56.77	56.77
Term	4.0	4.0	3.0			3.0	3.0	-	-	-

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

Service No.	1.022							
	Information Technology	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$310,449	\$3,690,348	\$2,899,688	\$883,637	\$109,184	\$109,184	\$109,184	\$7,692,041
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	\$120,000
	\$310,449	\$3,810,348	\$2,899,688	\$883,637	\$109,184	\$109,184	\$109,184	\$7,812,041

SOURCE OF FUNDS

Capital Funds on Hand	\$310,449	\$3,615,000	\$2,849,000	\$840,000	\$60,000	\$60,000	\$60,000	\$7,424,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$195,348	\$50,688	\$43,637	\$49,184	\$49,184	\$49,184	\$388,041
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
	\$310,449	\$3,810,348	\$2,899,688	\$883,637	\$109,184	\$109,184	\$109,184	\$7,812,041

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.022
 Service Name: Information Technology

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
25-01	Replacement	Computer Equipment	Staff Computer Equipment Replacements	\$ 138,041	E	ERF	\$ -	\$ 25,348	\$ 30,688	\$ 23,637	\$ 29,184	\$ 29,184	\$ 138,041
17-01	Replacement	SAP	Business Warehouse	\$ 75,000	E	Cap	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000
19-06	Replacement	Data Centre Replacements	Wi-Fi Network System	\$ 170,000	E	Cap	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts	\$ 550,000	E	Cap	\$ 100,000	\$ 100,000	\$ -	\$ 450,000	\$ -	\$ -	\$ 550,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer	\$ 65,000	E	Cap	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ 65,000
20-05	Replacement	Data Centre Replacements	Uninterruptible Power Supply	\$ 150,000	E	Cap	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 60,000	\$ 60,000	\$ 150,000
20-06	Replacement	Data Centre Replacements	Figard Phone System	\$ 430,000	E	Cap	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
20-07	Replacement	Meeting Room Equipment Replacement	Replacement of A/V technology components	\$ 130,000	E	ERF	\$ -	\$ 50,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 130,000
23-01	Replacement	2023 IBC 15f-1.9 SAP Lifecycle Replacement	SAP Migration from ECC to S4	\$ 8,709,000	E	Cap	\$ 120,449	\$ 2,500,000	\$ 649,000	\$ -	\$ -	\$ -	\$ 3,149,000
24-05	New	Physical Security	Card access for data facilities	\$ 100,000	E	Cap	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
24-06	Replacement	Brightsign replacements	Replace and upgrade systems to current standards	\$ 10,000	E	Cap	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-18	Replacement	VDI system upgrades	Increase capacity to existing VDI infrastructure to improve the VDI environment and prepare for high perf loads	\$ 50,000	E	Cap	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
25-02	Replacement	Van	Replace IT Van (want this outfitted with proper shelving and bins)	\$ 120,000	V	ERF	\$ -	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
25-03	Renewal	2025 IBC 13a-3.2 - SAP S4HANA Enhancements	Post migration enhancements to optimize performance, streamline processes, enhance analytics, integrate automation, and improve scalability and security. Includes upgrades to user interfaces, backup disaster recovery, and integration with other applications.	\$ 2,610,000	E	Cap	\$ -	\$ 810,000	\$ 1,800,000	\$ -	\$ -	\$ -	\$ 2,610,000
26-02	Replacement	2025 IBC 13a-3.3 - Communications Infrastructure Improvements	Enhance network and cellular communication across critical facilities, addressing deficiencies in coverage and quality to ensure reliable and secure infrastructure.	\$ 160,000	E	Cap	\$ -	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ 160,000
26-03	Replacement	2025 IBC 13a-4.3 - Cyber Security Network Improvements	Advance cybersecurity at CRD, by investing in Identity Management, MFA, SIEM, encryption, Zero Trust, EDR, and network segmentation. We will also enhance backup, CSPM, DevSecOps, incident response, third-party risk management, and user training.	\$ 200,000	E	Cap	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
27-02	Replacement	2025 IBC 13a-5.1 - Alternate Data Centre	Build a backup Data Center at McLoughlin Point Wastewater Treatment Plant by 2027 to support CRD critical applications and services. This will include backup technology, storage, compute power, virtual servers, security, network, UPS, and power systems.	\$ 315,000	E	Cap	\$ -	\$ -	\$ -	\$ 315,000	\$ -	\$ -	\$ 315,000
													\$ -
													\$ -
			Grand Total	\$ 13,982,041				\$ 3,810,348	\$ 2,899,688	\$ 883,637	\$ 109,184	\$ 109,184	\$ 7,812,041

Equipment Reserve Schedule

Equipment Reserve Fund: 1.022 Information Technology

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Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 101421
ERF Group: INFOTECH.ERF (ITG.ERF)

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	363,858	546,213	400,865	370,177	418,425	463,281
Actual Purchases	(27,000)					
Planned Purchases (Based on Capital Plan)		(145,348)	(30,688)	(23,637)	(29,184)	(29,184)
Transfer from Operating Budget	208,652	-	-	71,885	74,040	76,270
Interest Income	703					
Ending Balance \$	546,213	400,865	370,177	418,425	463,281	510,367

Assumptions/Background:

Planned purchases include computer equipment replacements for staff (2025-2029) and replacement of one vehicle in 2025.

Equipment Reserve Schedule

Reserve Fund: 1.022 Fisgard Meeting Room ERF

Fisgard Meeting Room Technology - Funding for replacement of IT equipment and infrastructure in the various meeting rooms at the 625 Fisgard St location.

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217

ERF Group: ITMTGROOM.ERF (ITG.ERF)

	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	100,844	101,744	71,744	71,744	71,744	71,744
Actual Purchases	(19,600)					
Planned Purchases (Based on Capital Plan)		(50,000)	(20,000)	(20,000)	(20,000)	(20,000)
Transfer from Operating Budget	20,000	20,000	20,000	20,000	20,000	20,000
Interest Income	500					
Ending Balance \$	101,744	71,744	71,744	71,744	71,744	71,744

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GM - Planning & Protective Services

COMMITTEE REVIEW

Service: 1.024 GM - Planning & Protective Services

Committee: Planning & Protective Services

DEFINITION:

The oversight of planning and protective services for the Capital Regional District Board.

SERVICE DESCRIPTION:

The General Manager and Planning and Protective Services administration provides overall direction and supporting administrative oversight for 40 individual services and functions.

The department and its divisions report to the Board, Hospital District Board, Planning, Transportation and Protective Services Committee, Electoral Area Services Committee, Juan de Fuca Land Use Committee and also provide corporate administration for 17 commissions and the Capital Regional Housing Corporation.

Planning and Protective Services includes the administrative and operating responsibility for:

- Capital Regional Housing Corporation
- Capital Regional Hospital District
- Regional Planning and Information Services
- Emergency Management & Fire Protection
- Regional Housing
- Bylaw Services and Animal Control
- Building Inspection and Numbering
- Juan de Fuca Electoral Area Community Planning and Parks

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning, Transportation and Protective Services

FUNDING:

Requisition and internal allocation

1.024 - GM - Planning & Protective Services

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	470,434	448,401	492,037	-	-	492,037	506,254	520,872	535,904	551,359
Contract for Services	2,500	2,500	2,580	-	-	2,580	2,630	2,680	2,830	3,590
Internal Allocations	101,438	101,438	109,160	-	1,802	110,962	117,915	121,486	124,617	127,104
Operating Other	21,370	17,561	21,480	-	-	21,480	21,939	22,412	23,389	24,270
TOTAL OPERATING COSTS	595,742	569,900	625,257	-	1,802	627,059	648,738	667,450	686,740	706,323
*Percentage Increase over prior year						5.3%	3.5%	2.9%	2.9%	2.9%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	1,000	20,000	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	1,000	20,000	-	-	-	-	1,000	1,000	1,000	1,000
TOTAL COSTS	596,742	589,900	625,257	-	1,802	627,059	649,738	668,450	687,740	707,323
<u>FUNDING SOURCES (REVENUE)</u>										
Internal Recoveries	(285,898)	(285,898)	(302,126)	-	-	(302,126)	(313,079)	(322,981)	(332,286)	(341,733)
TOTAL REVENUES	(285,898)	(285,898)	(302,126)	-	-	(302,126)	(313,079)	(322,981)	(332,286)	(341,733)
NET COSTS	310,844	304,003	323,132	-	1,802	324,934	336,659	345,469	355,453	365,591
*Percentage increase over prior year Net Costs						4.5%	3.6%	2.6%	2.9%	2.9%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	2.5	2.5		-	-	-				

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

Service No.	1.024	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	GM - Planning & Protective Service							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$2,125	\$3,836	\$1,918	\$1,918	\$1,918	\$9,797
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	\$0	\$2,125	\$3,836	\$1,918	\$1,918	\$1,918	\$9,797

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	\$0	\$2,125	\$3,836	\$1,918	\$1,918	\$1,918	\$9,797
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	\$0	\$2,125	\$3,836	\$1,918	\$1,918	\$1,918	\$9,797

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.024

Service Name: GM - Planning & Protective 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
26-01	Replacement	Computer	Computer Replacement	\$ 2,125	E	ERF		\$ -	\$ 2,125	\$ -	\$ -	\$ -	\$ 2,125
27-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ 3,836	\$ -	\$ -	\$ 3,836
28-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer	Computer Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 1,918	\$ 1,918
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 9,797				\$ -	\$ 2,125	\$ 3,836	\$ 1,918	\$ 1,918	\$ 9,797

Reserve Schedule

Reserve Fund: 1.024 - GM Planning & Protective Services

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Reserve Cash Flow

Fund: 1022 Fund Center: 101955 ERF Group: PLANPROT.ERF	Estimated	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	4,981	24,981	24,981	23,856	21,020	20,102
Actual Purchases	-					
Planned Purchase (Based on Capital Plan)	-	-	(2,125)	(3,836)	(1,918)	(1,918)
Transfer from Operating Budget	20,000	-	1,000	1,000	1,000	1,000
Interest Income	-	-	-	-	-	-
Ending Balance \$	24,981	24,981	23,856	21,020	20,102	19,184

Assumptions/Background:

2026 - replacement of 1 ultra-portable laptop
 2027 - replacement of 2 standard laptops
 2028 - replacement of 1 standard laptop
 2029 - replacement of 1 standard laptop

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Emergency

COMMITTEE REVIEW

Service: 1.025 Corporate Emergency

Committee: Planning, Transportation & Protective Services

DEFINITION:

Planning and coordination for disasters or emergencies.

SERVICE DESCRIPTION:

Coordinate and administer the Corporate Emergency Plan in accordance with the *Emergency Program Act* as a local authority and regional service provider and ensure integration with the three Electoral Area Emergency Plans to provide business continuity and CRD divisional coordination in the case of an emergency.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

COMMITTEE:

Planning, Transportation & Protective Services

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.025 Corporate Emergency

Total Expenditure

Comments

2024 Budget

426,270

Change in Salaries:

Step change/paygrade change	(3,208)	Step change due to staff turnover
1.0 FTE Emergency Coordinator	113,308	2025 IBC 9a-2.1 Resiliency and Recovery Coordinator
Total Change in Salaries	110,100	

Other Changes:

Contract For Services	30,000	2025 IBC 9a-2.1 Resiliency and Recovery Coordinator. Ongoing costs
Contract For Services	(48,000)	Reduction for 2024 one-time \$48,000 costs related to EMCR Grant for EDMA Indigenous Engagement
Standard Overhead Allocation	1,702	Increase in 2024 operating costs
Building Occupancy Allocation	9,295	
Sharepoint Online Upgrade	3,604	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Supplies	10,000	Office costs associated with new ongoing FTEs
Software	(17,044)	Reduction for 2024 one-time costs for Emergency Management Software
Telecommunication	8,900	Realignment of budget with expected future expenses
Other Costs	1,884	Expenses such as staff training, insurance, payment to 3rd parties, supplies etc.
Total Other Changes	341	

2025 Budget

536,711

Summary of % Expense Change

2025 IBC Expense	36.0%
Reduction in one-time contract for services	-11.3%
Increase in allocations	3.4%
Reduction in one-time software costs	-4.0%
Balance of change	1.8%
% expense increase from 2024:	25.9%

% Requisition change from 2024 (if applicable): **63.4%** *Requisition funding is 71.9% of service revenue*

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$47,267 (11.1%) largely due to temporary staff vacancies (\$35,680) and the deferral of EDMA contract for services expenses (\$15,000). This variance will be carried forward to 2025 to partially offset increased service costs.

1.025 - Corporate Emergency

	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	107,013	71,333	103,805	113,308	-	217,113	223,400	229,870	236,520	243,360
Contracts and Consulting Services	66,026	48,000	-	30,000	15,000	45,000	30,000	30,000	30,000	30,600
Allocations	180,567	180,567	195,734	-	3,604	199,338	207,386	210,373	215,575	219,888
Supplies	2,900	5,450	2,520	-	10,000	12,520	2,570	2,620	2,670	2,720
Licences and Fees	25,524	35,673	8,480	-	-	8,480	8,650	8,820	9,000	9,180
Other Operating Expenses	44,240	37,980	54,260	-	-	54,260	55,398	56,561	57,749	58,953
TOTAL OPERATING COSTS	426,270	379,003	364,799	143,308	28,604	536,711	527,404	538,244	551,514	564,701
*Percentage Increase over prior year			-14.4%	33.6%	6.7%	25.9%	-1.7%	2.1%	2.5%	2.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	426,270	379,003	364,799	143,308	28,604	536,711	527,404	538,244	551,514	564,701
Internal Recoveries	(107,013)	(107,013)	(103,805)	-	-	(103,805)	(106,810)	(109,900)	(113,080)	(116,350)
OPERATING COSTS LESS INTERNAL RECOVERIES	319,257	271,990	260,994	143,308	28,604	432,906	420,594	428,344	438,434	448,351
Estimated Balance c/fwd from 2024 to 2025	-	47,267	(18,663)	-	(28,604)	(47,267)	-	-	-	-
Balance c/fwd from 2023 to 2024	(35,320)	(35,320)	-	-	-	-	-	-	-	-
Grant Revenue	(48,000)	(48,000)	-	-	-	-	-	-	-	-
NET COSTS	235,937	235,937	242,331	143,308	-	385,639	420,594	428,344	438,434	448,351
*Percentage increase over prior year			2.7%	60.7%		63.4%	9.1%	1.8%	2.4%	2.3%
<u>AUTHORIZED POSITIONS</u>										
Salaried FTE	1	1	1	1		2	2	2	2	2

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

Service No.	1.025 Corporate Emergency	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$6,000	\$7,000	\$0	\$5,000	\$0	\$0	\$18,000
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	\$6,000	\$7,000	\$0	\$5,000	\$0	\$0	\$18,000

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	\$6,000	\$7,000	\$0	\$5,000	\$0	\$0	\$18,000
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	\$6,000	\$7,000	\$0	\$5,000	\$0	\$0	\$18,000

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	<p>Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.</p>
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>

Service:

1.025

Corporate Emergency

Project Number

17-01

Capital Project Title

EOC Laptop

Capital Project Description

EOC Equipment

Project Rationale

Project Number

24-01

Capital Project Title

Surface Pro

Capital Project Description

EOC Equipment

Project Rationale

Reserve Schedule

Reserve Fund: 1.025 Corporate Emergency - Equipment Replacement Fund

- Capital Regional District Equipment Replacement Fund (ERF) was established in 1991 under Bylaw No. 945. This is a reserve fund pursuant to the provisions of Section 378(c) of the Municipal Act to be known as the "Equipment Replacement Fund"
- The monies in this reserve fund shall be expended only for the purchase of machinery and equipment.
- Monies set aside shall be deposited under separate account in the bank and until required to be used may be invested in the manner provided by Section 364(2) of the Municipal Act.
- User departments of the Capital Regional District vehicles and equipment may be charged for depreciation of their machinery and equipment and the amount of such depreciation shall be transferred to the equipment replacement fund.
- ERF Group: CRPEMERGE.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	101978	2024	2025	2026	2027	2028	2029
Beginning Balance		52,322	44,322	38,322	31,322	31,322	26,322
Transfer from Op Budget		-	-	-	-	-	-
Expenditures		(8,000)	(6,000)	(7,000)	-	(5,000)	-
Interest Income							
Ending Balance \$		44,322	38,322	31,322	31,322	26,322	26,322

Assumptions/Background:

Maintain balance sufficient to meet lifecycle replacement needs and emergency needs.

CAPITAL REGIONAL DISTRICT

2025 BUDGET

First Nations Relations

COMMITTEE REVIEW

Service: 1.027 First Nations Relations

Committee: First Nations Relations

DEFINITION:

To provide for the management of intergovernmental relations between the CRD and the First Nations.

SERVICE DESCRIPTION:

This service was created to provide for 1) the management of intergovernmental relations, primarily First Nations, through a process of consultation, and 2) the coordination of various CRD First Nations initiatives to ensure the alignment of interests and to build positive working relationships between the CRD and First Nations communities within the Region.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

First Nations Relations

FUNDING:

Requisition

Change in Budget 2024 to 2025
Service: 1.027 First Nations Relations

Total Expenditure

Comments

2024 Budget **1,463,202**

Change in Salaries:

Base salary and benefit change	25,146	Inclusive of estimated collective agreement changes
Step increase/paygrade change	12,111	Inclusive of annualization of 2024 IBC position
Annualization of 2024 position	97,544	Annualization of 2024 IBC 15a-1.2: First Nations Relations Staffing
1.0 FTE First Nations Relations advisor	93,943	2024 IBC 15a-1.2: First Nations Relations Staffing
Other changes	169	
Total Change in Salaries	228,913	

Other Changes:

Contract for Services	(119,320)	One-time First Nations initiatives completed in 2024
Meetings, Programs & Special Events	(26,810)	One-time forum of all councils completed in 2024
Standard Overhead Allocation	6,233	Increase in 2024 operating costs
Human Resources Allocation	4,795	Increase in 2024 salary budget; corporate safety resourcing
SharePoint Online Upgrade	7,208	Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM
Other Costs	5,330	
Total Other Changes	(122,564)	

2025 Budget **1,569,551**

Summary of % Expense Increase

2025 Base salary and benefit change	1.7%
+1.0 FTE and salary annualization	13.1%
2024 one-time initiatives	-10.0%
Balance of increase	2.5%
<i>% expense increase from 2024:</i>	7.3%
 <i>% Requisition increase from 2024 (if applicable):</i>	23.1%

Requisition funding is 90% of service revenue

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

There is an estimated one-time favourable variance of \$97,374 (8.5%) due to temporary staff vacancy. This surplus will be transferred to the Legislative and General Operating Reserve.

1.027 First Nations Relations	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	620,562	588,571	755,533	93,943	-	849,475	906,253	932,447	959,382	987,079
Allocations	68,350	68,350	79,378	-	7,208	86,586	91,163	87,404	89,224	91,151
Meetings, Programs & Special Events	98,210	71,760	47,600	-	24,000	71,600	48,560	49,530	50,520	51,540
Contract for Services	626,890	448,590	369,970	-	137,600	507,570	377,370	384,920	392,620	400,470
Legal Expenses	1,270	-	1,310	-	-	1,310	1,340	1,370	1,400	1,430
Other Operating Expenses	45,380	31,917	33,810	4,200	12,400	50,410	38,898	39,834	40,812	41,822
TOTAL OPERATING COSTS	1,460,662	1,209,188	1,287,601	98,143	181,208	1,566,951	1,463,584	1,495,505	1,533,958	1,573,492
*Percentage Increase over prior year			-11.8%	6.7%	12.4%	7.3%	-6.6%	2.2%	2.6%	2.6%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	2,540	10,040	2,600	-	-	2,600	2,600	2,600	2,600	2,600
TOTAL COSTS	1,463,202	1,219,228	1,290,201	98,143	181,208	1,569,551	1,466,184	1,498,105	1,536,558	1,576,092
*Percentage Increase over prior year Total Costs			-11.8%	6.7%	12.4%	7.3%	-6.6%	2.2%	2.6%	2.6%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,463,202	1,219,228	1,290,201	98,143	181,208	1,569,551	1,466,184	1,498,105	1,536,558	1,576,092
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(319,700)	(173,100)	-	-	(161,600)	(161,600)	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(319,700)	(173,100)	-	-	(161,600)	(161,600)	-	-	-	-
NET COSTS	1,143,502	1,046,128	1,290,201	98,143	19,608	1,407,951	1,466,184	1,498,105	1,536,558	1,576,092
*Percentage Increase over prior year Net Costs			12.8%	8.6%	1.7%	23.1%	4.1%	2.2%	2.6%	2.6%
AUTHORIZED POSITIONS:										
Salaried	5.0	5.0	5.0	1.0	-	6.0	6.0	6.0	6.0	6.0

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

Service No.	1.027	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
	First Nations Relations							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551	
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	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551	

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	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551
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	\$0	\$4,043	\$5,754	\$1,918	\$3,836	\$15,551

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.027

Service Name: First Nations Relations

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
26-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 4,043	E	ERF		\$ -	\$ 4,043	\$ -	\$ -	\$ -	\$ 4,043
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,754	E	ERF		\$ -	\$ -	\$ 5,754	\$ -	\$ -	\$ 5,754
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 1,918	E	ERF		\$ -	\$ -	\$ -	\$ 1,918	\$ -	\$ 1,918
29-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
													\$ -
													\$ -
			Grand Total	\$ 15,551				\$ -	\$ 4,043	\$ 5,754	\$ 1,918	\$ 3,836	\$ 15,551

Reserve Schedule

Reserve Fund: 1.027 FIRST NATIONS RELATIONS

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Reserve Cash Flow

Fund: 1022 Fund Center: 102157

ERF Group: INTGOV.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	385	8,781	11,381	9,938	6,784	7,466
Actual Purchases	(1,644)					
Planned Purchases (Based on Capital Plan)		-	(4,043)	(5,754)	(1,918)	(3,836)
Transfer from Operating Budget	10,040	2,600	2,600	2,600	2,600	2,600
Interest Income	-					
Ending Balance \$	8,781	11,381	9,938	6,784	7,466	6,230

Assumptions/Background:

2026 - 1 standard laptop & 1 ultra portable laptop
 2027 - 3 standard laptops
 2028 - 1 standard laptop
 2029 - 2 standard laptop

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GM - Parks & Environmental Services

COMMITTEE REVIEW

Service: 1.028 GM - Environmental Services and Regional Parks

Committee: Environmental Services

DEFINITION:

The oversight of Environmental Services and Regional Parks for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Environmental Services as well as Regional Parks and 2 recreation centres. The department and its divisions report to the Board, Hospital District Board, the Environmental Services Committee and the Regional Parks Committee.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

FUNDING:

Requisition

1.028 - GM - Environmental Services & Regional Parks	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries and Wages	425,233	547,857	404,894	-	-	404,894	416,573	428,584	440,934	453,634
Contract for Services	3,215	-	3,279	-	-	3,279	3,347	3,412	3,480	3,549
Allocation - Standard Overhead	50,058	50,058	52,650	-	1,802	54,452	57,971	58,332	59,426	60,552
Allocation - Human Resources	14,866	14,866	15,726	-	-	15,726	17,702	19,270	19,704	20,196
Allocation - Building Occupancy	21,861	21,861	26,609	-	-	26,609	27,735	29,103	30,435	30,993
Insurance	870	870	720	-	-	720	792	871	958	1,053
TOTAL OPERATING COSTS	516,103	635,512	503,878	-	1,802	505,680	524,120	539,571	554,937	569,977
*Percentage Increase over prior year		23.1%	-2.4%	0.0%	0.0%	-2.0%	3.6%	2.9%	2.8%	2.7%
Recovery for First Aid Officer	(99)	(99)	(102)	-	-	(102)	(104)	(106)	(108)	(110)
NET COSTS	516,004	635,413	503,776	-	1,802	505,578	524,016	539,465	554,829	569,867
*Percentage increase over prior year Net Costs		23.1%	-2.4%	0.0%	0.0%	-2.0%	3.6%	2.9%	2.8%	2.7%
AUTHORIZED POSITIONS: Salaried	2.0	2.0	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Communications

COMMITTEE REVIEW

Service: 1.118 Corporate Communications

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2024 to 2025
Service: 1.118 Corporate Communications

Total Expenditure

Comments

2024 Budget

1,545,346

Change in Salaries:

Base salary and benefit change	31,943
Step increase/paygrade change	10,602
Auxiliary wages adjustment	(108,000)
Total Change in Salaries	(65,454)

Inclusive of estimated collective agreement changes

2023 IBC 15f-1.15 Corporate Website - conclusion of one year term position

Other Changes:

Contract for Services	(50,000)
	(25,000)
SharePoint Online Upgrade	10,812
Building Occupancy	8,199
Human Resources Allocation	7,176
Other Costs	(120)
Total Other Changes	(48,933)

Conclusion of 2024 IBC 12b-2.1 Citizen Experience Survey

Conclusion of 2024 IBC 12b-1.1 Build EDI Principles into Public Participation Framework

Contribution to 2025 IBC 13a-3.1: M365 SharePoint Online Transition to IM

Increase in 2024 salary budget; corporate safety resourcing

2025 Budget

1,430,959

Summary of % Expense Increase

2025 Base salary and benefit change	2.1%
Allocations	1.7%
Auxiliary wages adjustment	-7.0%
2024 One-time Items	-3.2%
Balance of decrease	-1.0%
% expense increase from 2024:	-7.4%

% Requisition decrease from 2024 (if applicable):

-7%

Requisition funding is 37% of service revenue

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

There is an estimated one-time favourable variance of \$29,045 (2%) due mainly to one-time vacant positions, software licencing and staff training. This variance will be moved to the Legislative and General Operating Reserve.

1.118 - CORPORATE COMMUNICATIONS	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2025 ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,256,637	1,174,735	1,191,183	-	-	1,191,183	1,339,376	1,378,090	1,417,899	1,458,844
Allocations	79,029	79,029	96,194	-	10,812	107,006	118,160	116,228	119,873	122,360
Contract for Services	113,370	171,029	23,010	10,000	-	33,010	33,670	34,340	35,030	35,730
Printing & Copying	8,140	7,560	8,390	-	-	8,390	8,560	8,730	8,900	9,080
Other Operating Expenses	83,170	68,947	85,370	-	-	85,370	87,126	88,940	90,803	92,698
TOTAL OPERATING COSTS	1,540,346	1,501,300	1,404,147	10,000	10,812	1,424,959	1,586,892	1,626,328	1,672,505	1,718,712
*Percentage Increase over prior year			-8.8%	0.6%	0.7%	-7.5%	11.4%	2.5%	2.8%	2.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	6,000	-	-	6,000	6,000	6,000	6,000	6,000
TOTAL CAPITAL / RESERVES	5,000	5,000	6,000	-	-	6,000	6,000	6,000	6,000	6,000
TOTAL COSTS	1,545,346	1,506,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
*Percentage increase over prior year Total Costs			-8.7%	0.6%	0.7%	-7.4%	11.3%	2.5%	2.8%	2.8%
Funding from Internal Reserves	(125,000)	(115,000)	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,420,346	1,391,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
<u>REVENUE</u>										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,420,346	1,391,300	1,410,147	10,000	10,812	1,430,959	1,592,892	1,632,328	1,678,505	1,724,712
*Percentage increase over prior year Net Costs			-0.7%	0.7%	0.8%	0.7%	11.3%	2.5%	2.8%	2.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	8.0	8.0	8.0	-	-	8.0	9.0	9.0	9.0	9.0

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

Service No.	1.118 Corporate Communications	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$66,400	\$72,154	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$95,170
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
	\$66,400	\$72,154	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$95,170

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	\$5,754	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$28,770
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	\$66,400	\$66,400	\$0	\$0	\$0	\$0	\$0	\$66,400
	\$66,400	\$72,154	\$11,508	\$3,836	\$3,836	\$3,836	\$3,836	\$95,170

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.118

Service Name: Corporate Communications

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
25-01	Replacement	Computer	Computer Replacement	\$ 5,754	E	ERF		\$ 5,754	\$ -	\$ -	\$ -	\$ -	\$ 5,754
26-01	Replacement	Computer	Computer Replacement	\$ 11,508	E	ERF		\$ -	\$ 11,508	\$ -	\$ -	\$ -	\$ 11,508
27-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ 3,836	\$ -	\$ -	\$ 3,836
28-01	Replacement	Computer	Computer Replacement	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ 3,836	\$ -	\$ 3,836
22-01	Replacement	Computer	CRD Public Website	\$ 3,836	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 3,836	\$ 3,836
22-01	Replacement	CRD Public Website	CRD Public Website	\$ 450,000	E	Res	\$ 66,400	\$ 66,400	\$ -	\$ -	\$ -	\$ -	\$ 66,400
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 478,770				\$ 72,154	\$ 11,508	\$ 3,836	\$ 3,836	\$ 3,836	\$ 95,170

Reserve Schedule

Reserve Fund: 1.118 Corporate Communications

Assets held by Corporate Communications consists of computers and equipment to support service delivery.

Reserve Cash Flow

Fund: 1022 Fund Center: 101518

ERF Group: COMREL.ERF

	Estimate	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	11,410	13,149	13,395	7,887	10,051	12,215
Actual Purchases	(3,288)					
Planned Purchases (Based on Capital Plan)		(5,754)	(11,508)	(3,836)	(3,836)	(3,836)
Transfer from Operating Budget	5,000	6,000	6,000	6,000	6,000	6,000
Interest Income	27					
Ending Balance \$	13,149	13,395	7,887	10,051	12,215	14,379

Assumptions/Background:

2025 - 3 standard laptops
 2026 - 6 standard laptops
 2027 - 2 standard laptops
 2028 - 2 standard laptops
 2029 - 2 standard laptops

CAPITAL REGIONAL DISTRICT

2025 BUDGET

GM - Electoral Area Services

COMMITTEE REVIEW

Service: 1.029 GM - Electoral Area Services

DEFINITION:

The oversight of Electoral Area Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Electoral Area Services excluding fire protection and emergency management services.

The department and its divisions report to the Board, Hospital District Board, Electoral Area Services Committee and the Salt Spring Island Local Community Commission.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

FUNDING:

Requisition and Internal Recoveries

Change in Budget 2024 to 2025

Service: 1.029 GM - Electoral Area Services

Total Expenditure

Comments

2024 Budget -

Change in Salaries:

1.0 FTE General Manager	140,092	2025 IBC 16e-5.1 Electoral Area Services Department Oversight (6 months)
1.0 FTE Administrative Staff	51,902	2025 IBC 16e-5.1 Electoral Area Services Department Oversight (6 months)

Total Change in Salaries 191,995

Other Changes:

Standard Overhead Allocation	25,000	
Supplies	20,000	Office costs associated with new ongoing FTEs
Contract For Services	4,500	Ongoing contractor and legal expenses
Other	8,500	

Total Other Changes 58,000

2025 Budget **249,995**

Summary of % Expense Change

% expense increase from 2024:	100.0%	
% Requisition increase from 2024 (if applicable):	100.0%	Requisition funding is (30%) of service revenue

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

This function is new in the 2025 fiscal year.

1.029 - GM - Electoral Area Services	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2026	2027	2028	2029
<u>OPERATING COSTS</u>										
Salaries & Wages	-	-	-	191,995	-	191,995	395,115	406,556	418,323	430,424
Contract for Services	-	-	-	4,500	-	4,500	4,590	4,680	4,770	4,860
Internal Allocations	-	-	-	25,000	-	25,000	50,000	51,000	52,020	53,060
Operating Other	-	-	-	8,500	20,000	28,500	8,670	8,840	9,010	9,180
TOTAL OPERATING COSTS	-	-	-	229,995	20,000	249,995	458,375	471,076	484,123	497,524
*Percentage Increase over prior year						NA	83.4%	2.8%	2.8%	2.8%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	-	-	-	229,995	20,000	249,995	458,375	471,076	484,123	497,524
<u>FUNDING SOURCES (REVENUE)</u>										
Internal Recoveries	-	-	-	(160,997)	(14,000)	(174,997)	(320,863)	(329,753)	(338,886)	(348,267)
TOTAL REVENUES	-	-	-	(160,997)	(14,000)	(174,997)	(320,863)	(329,753)	(338,886)	(348,267)
NET COSTS	-	-	-	68,998	6,000	74,998	137,512	141,323	145,237	149,257
*Percentage increase over prior year Net Costs						NA	83.4%	2.8%	2.8%	2.8%
<u>AUTHORIZED POSITIONS:</u>										
Salaried			0.0	2.0		2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Facility Management

GOVERNANCE COMMITTEE REVIEW

Service: 1.105 Facility Management

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

SERVICE DESCRIPTION:

Full facility management services including administration, maintenance, technical and project management for nine facilities.

PARTICIPATION:

All municipalities and electoral areas on the basis of converted hospital assessed value of land and improvements.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

GENERAL INFORMATION:

All costs are recovered from user departments and requisition.

1.105 Facility Management	2024		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	2025 CORE BUDGET	2025 ONGOING	2025 ONE-TIME	2025 TOTAL	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,613,555	1,510,616	1,461,333	-	-	1,461,333	1,501,922	1,543,623	1,586,487	1,630,532
Internal Allocations	318,277	318,277	352,149	-	3,604	355,753	376,315	389,571	400,061	409,361
Consulting Service	68,490	45,120	81,100	-	-	81,100	82,720	84,370	86,060	87,780
Operating Supplies	27,456	4,642	28,190	-	-	28,190	28,760	29,330	29,930	30,530
Telecommunication	16,800	16,698	17,300	-	-	17,300	17,650	18,000	18,360	18,730
Vehicle and Equipment	35,905	39,474	36,985	-	-	36,985	37,720	38,480	39,250	40,040
Operating Cost - Other	45,750	27,342	46,980	-	-	46,980	47,920	48,880	49,860	50,860
TOTAL OPERATING COSTS	2,126,233	1,962,169	2,024,037	-	3,604	2,027,641	2,093,007	2,152,254	2,210,008	2,267,833
*Percentage increase over prior year operating costs		-7.7%	-4.81%			-4.64%	3.22%	2.83%	2.68%	2.62%
<u>CAPITAL / RESERVE</u>										
Transfer to ERF	25,500	25,500	45,000	-	-	45,000	45,900	46,820	47,760	48,720
Transfer to General Capital Fund	-	-	75,000	-	-	75,000	-	-	-	-
Transfer to Operating Reserve	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	25,500	25,500	120,000	-	-	120,000	45,900	46,820	47,760	48,720
TOTAL COSTS	2,151,733	1,987,669	2,144,037	-	3,604	2,147,641	2,138,907	2,199,074	2,257,768	2,316,553
*Percentage increase over prior year operating costs		-7.6%				-0.19%	-0.41%	2.81%	2.67%	2.60%
Internal Recoveries	(1,969,650)	(1,756,693)	(1,940,411)	-	(3,604)	(1,944,015)	(1,930,338)	(1,985,421)	(2,038,887)	(2,092,296)
OPERATING LESS RECOVERIES	182,083	230,976	203,626	-	-	203,626	208,569	213,653	218,881	224,257
<u>FUNDING SOURCES (REVENUE)</u>										
Estimated balance C/F from current to Next year		-								
Transfer from Operating reserve	-	-	-			-				
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(8,349)	(57,242)	(33,349)	-	-	(33,349)	(33,359)	(33,369)	(33,379)	(33,389)
TOTAL REVENUE	(8,349)	(57,242)	(33,349)	-	-	(33,349)	(33,359)	(33,369)	(33,379)	(33,389)
Estimated balance C/F from current to Next year										
REQUISITION	(173,734)	(173,734)	(170,277)	-	-	(170,277)	(175,210)	(180,284)	(185,502)	(190,868)
*Percentage increase over prior year requisition						-1.99%	3%	3%	3%	3%
AUTHORIZED POSITIONS FTE:	13	13	11	-	-	11	11	11	11	11

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

Service No.	1.105 Facilities Management	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$35,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$65,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$165,000	\$75,000	\$75,000	\$0	\$0	\$0	\$315,000
	\$0	\$200,000	\$85,000	\$85,000	\$10,000	\$0	\$0	\$380,000

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	\$200,000	\$85,000	\$85,000	\$10,000	\$0	\$0	\$380,000
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	\$200,000	\$85,000	\$85,000	\$10,000	\$0	\$0	\$380,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.105

Service Name: Facilities Management

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
21-01	Replacement	Unit F01112	Replace 2010 Chev Express Van - 01112	\$ 75,000	V	ERF		\$ 75,000					\$ 75,000
22-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF		\$ 10,000	\$ 10,000				\$ 20,000
23-01	Replacement	Fleet Replacement	Replace 2012 Jeep Patriot - 12001	\$ 75,000	V	ERF		\$ 75,000					\$ 75,000
23-02	New	Equipment Replacement	New utility trailer	\$ 15,000	V	ERF		\$ 15,000					\$ 15,000
24-01	Replacement	Fleet Replacement	Replace 2016 Sprinter Van - Unit 1601	\$ 75,000	V	ERF			\$ 75,000				\$ 75,000
25-01	Replacement	Fleet Replacement	Replace 2017 Transit Van - Unit 17002	\$ 75,000	V	ERF				\$ 75,000			\$ 75,000
27-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF				\$ 10,000	\$ 10,000		\$ 20,000
25-02	Replacement	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric	\$ 25,000	E	ERF		\$ 25,000					\$ 25,000
													\$ -
													\$ -
			Grand Total	\$ 440,000				\$ 200,000	\$ 85,000	\$ 85,000	\$ 10,000	\$ -	\$ 380,000

Service:

1.105

Facilities Management

Project Number 21-01 **Capital Project Title** Unit F01112 **Capital Project Description** Replace 2010 Chev Express Van - 01112

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number 22-01 **Capital Project Title** Equipment Replacement **Capital Project Description** Replace computers

Project Rationale Per IT replacement schedule

Project Number 23-01 **Capital Project Title** Fleet Replacement **Capital Project Description** Replace 2012 Jeep Patriot - 12001

Project Rationale Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.

Project Number 23-02 **Capital Project Title** Equipment Replacement **Capital Project Description** New utility trailer

Project Rationale Purchase new utility trailer to tow equipment with smaller light duty truck.

Service: **1.105** **Facilities Management**

Project Number	24-01	Capital Project Title	Fleet Replacement	Capital Project Description	Replace 2016 Sprinter Van - Unit 1601
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	25-01	Capital Project Title	Fleet Replacement	Capital Project Description	Replace 2017 Transit Van - Unit 17002
Project Rationale	Replace the vehicle with an all electric or hybrid option as scheduled by Facility Management.				

Project Number	27-01	Capital Project Title	Equipment Replacement	Capital Project Description	Replace computers
Project Rationale	Per IT replacement schedule				

**1.105 Facility Management
Asset and Reserve Summary
2025 - 2029 Financial Plan**

Asset Profile

Facility Management ERF

Facility Management assets consist of vehicles and equipment.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	393,709	397,709	245,709	206,609	168,429	206,189
Planned Purchase (Based on Capital Plan)	(25,000)	(200,000)	(85,000)	(85,000)	(10,000)	-
Transfer from Ops Budget	25,000	45,000	45,900	46,820	47,760	48,720
Proceed disposal of Equipment						
Transfer						
Transfer of HQ Pool Fleet ERF						
Interest Income*	4,000	3,000				
Total projected year end balance	397,709	245,709	206,609	168,429	206,189	254,909

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.105 Facility Management
Operating Reserve Summary
2025 - 2029 Financial Plan**

Profile

Facility Management

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105541

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	212,378	221,378	229,378	229,378	229,378	229,378
Planned Purchase	-	-				
Transfer from Ops Budget	-					
Interest Income*	9,000	8,000				
Total projected year end balance	221,378	229,378	229,378	229,378	229,378	229,378

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 BUDGET

CRD Headquarters Building

GOVERNANCE COMMITTEE REVIEW

October 2024

Service: 1.106 CRD Headquarter Building

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

All municipalities and electoral areas on the basis of converted hospital assessed value of land and improvements.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

All costs are recovered by building allocation from CRD user departments.

Change in Budget 2024 to 2025

Service: 1.106 CRD Headquarters Building

Total Expenditure

Comments

2024 Budget

2,204,840

Other Changes:

Standard Overhead Allocation	3,620	Increase in 2024 operating costs
Insurance	53,328	Increase in 2025 HQ building operating costs
Additional Rented Space	297,460	Additional space at 1675 Douglas
Transfer to Capital Reserve	70,000	Planned increase in capital reserve transfers
Transfer to ERF	10,000	Planned increase in equipment replacement reserve transfers
Cleaning Services	31,900	2025 will have a new contract for cleaning servcies.
Grounds Maintenace	17,617	Additional costs re. the living wall
Other Costs	(10,097)	
Total Other Changes	473,828	

2025 Budget

2,678,668

Summary of % Expense Increase

Standard Overhead Allocation	0.2%
Insurance	2.4%
Additional Rented Space	13.5%
Transfer to Capital Reserve	3.2%
Transfer to ERF	0.5%
Cleaning Services	1.4%
Grounds Maintenace	0.8%
Balance of increase	-0.5%
<i>% expense increase from 2024:</i>	21.5%

% Requisition increase from 2024 (if applicable):

0.00%

Requisition funding is 0.0% of service revenue

Overall 2024 Budget Performance

(expected variance to budget and surplus treatment)

There is no expected surplus or deficit for 2024.

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

Service No.	1.106 Facilities and Risk	Carry Forward from 2024	2025	2026	2027	2028	2029	TOTAL
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EXPENDITURE

Buildings	\$0	\$465,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,615,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000
Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$490,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,640,000

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	\$0	\$0	\$0	\$0	\$0	\$0
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$490,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,640,000
	\$0	\$490,000	\$370,000	\$2,540,000	\$140,000	\$100,000	\$3,640,000

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.106

Service Name: Facilities and Risk

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
21-03	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res		100,000	100,000				\$ 200,000
22-01	New	Interior Renovations	Interior renovations - HQ Building Space Optimazation	\$ 3,000,000	B	Cap		-					\$ -
23-02	New	EV Charging Infrastructure	EV Charging Infrastructure - Fisgard Parkade Bldg	\$ 175,000	S	Res	▶	25,000					\$ 25,000
24-01	Renewal	Exterior Upgrades	Exterior Paint	\$ 50,000	B	Res	▶	50,000					\$ 50,000
24-02	New	Safety Systems	Minor Security Upgrades	\$ 75,000	B	Res		15,000	15,000	15,000	15,000		\$ 60,000
24-03	New	Energy Management	Minor Energy Upgrades	\$ 75,000	B	Res		15,000	15,000	15,000	15,000		\$ 60,000
24-04	Replacement	Interior Finishes	Flooring Replacement	\$ 50,000	B	Res		25,000					\$ 25,000
24-05	New	Interior Upgrades	Gender Neutral Washroom Upgrades	\$ 50,000	B	Res	▶	50,000					\$ 50,000
25-01	Study	Asset management Plan	Facility condition assessment	\$ 15,000	B	Res		15,000					\$ 15,000
25-02	Replacement	Roof Replacement	4th floor small roof areas	\$ 75,000	B	Res		75,000					\$ 75,000
25-03	Replacement	Safety Systems	Fire Sprinkler upgrades	\$ 10,000	B	Res		10,000					\$ 10,000
25-04	Study	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades	\$ 2,400,000	B	Res		10,000					\$ 10,000
25-04	Study	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades		B	Res			230,000				\$ 230,000
25-04	Replacement	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades		B	Res				2,400,000			\$ 2,400,000
25-05	Defer	Emergency Repairs	For unforeseen emergency repairs	\$ 100,000	B	Res	▶	100,000					\$ 100,000
26-01	Replacement	Interior Upgrades	Interior paint	\$ 40,000	B	Res			10,000	10,000	10,000		\$ 30,000
27-01	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res				100,000	100,000	100,000	\$ 300,000
			Grand Total	\$ 7,115,000				\$ 490,000	\$ 370,000	\$ 2,540,000	\$ 140,000	\$ 100,000	\$ 3,640,000

Service: 1.106 Facilities and Risk

Project Number 21-03 Capital Project Title Interior Renovations Capital Project Description Interior renovations - HQ Building

Project Rationale Contingent amount for office and floor plate reconfiguration due to department and staff relocations

Project Number 22-01 Capital Project Title Interior Renovations Capital Project Description Interior renovations - HQ Building Space Optimazation

Project Rationale Interior renovations to accomadate additional staff in 2022. Renovation will be phased and completed over 2 years.

Project Number 23-02 Capital Project Title EV Charging Infrastructure Capital Project Description EV Charging Infrastructure - Fisgard Parkade Bldg

Project Rationale Additional EV chargers, when required, for expansion of the City of Victoria parkade program.

Project Number 24-01 Capital Project Title Exterior Upgrades Capital Project Description Exterior Paint

Project Rationale Repaint exterior elements of the building.

Project Number 24-02 Capital Project Title Safety Systems Capital Project Description Minor Security Upgrades

Project Rationale Various minor security improvements, including access control, building upgrades, etc.

Project Number 24-03 Capital Project Title Energy Management Capital Project Description Minor Energy Upgrades

Project Rationale Various minor energy improvements, including building control systems, building upgrades, etc.

Project Number 24-04 Capital Project Title Interior Finishes Capital Project Description Flooring Replacement

Project Rationale Carpet tile replacement program.

Project Number 24-05 Capital Project Title Interior Upgrades Capital Project Description Gender Neutral Washroom Upgrades

Project Rationale Assessing washrooms and various minor upgrades to all washrooms to be gender neutral.

Service: 1.106 Facilities and Risk

Project Number 25-01 **Capital Project Title** Asset management Plan **Capital Project Description** Facility condition assessment

Project Rationale Building condition assessment to determine life cycle condition, including replacement budget.

Project Number 25-02 **Capital Project Title** Roof Replacement **Capital Project Description** 4th floor small roof areas

Project Rationale Roof is at its end of life and requires replacement.

Project Number 25-03 **Capital Project Title** Safety Systems **Capital Project Description** Fire Sprinkler upgrades

Project Rationale Fire sprinkler systems upgrades as per consultants report.

Project Number 25-04 **Capital Project Title** Fisgard HQ HVAC Replacement / Upgrades **Capital Project Description** Fisgard HQ HVAC Replacement / Upgrades

Project Rationale Major HVAC upgrade to meet climate action goals.

Project Number 25-05 **Capital Project Title** Emergency Repairs **Capital Project Description** For unforeseen emergency repairs

Project Rationale Emergency reappear funding.

Project Number 26-01 **Capital Project Title** Interior Upgrades **Capital Project Description** Interior paint

Project Rationale Repaint interior of the building.

Project Number 27-01 **Capital Project Title** Interior Renovations **Capital Project Description** Interior renovations - HQ Building

Project Rationale Contingent amount for office and floor plate reconfiguration due to department and staff relocations

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2025 - 2029 Financial Plan

Asset Profile

CRD HQ Office Facilities & Health Facilities - VIHA

Office Facilities manages office buildings and rental units owned by the CRD. Assets include CRD Headquarters building, 3 buildings currently occupied by VIHA and JDF administration building currently occupied by JDF Planning, Building Inspection and Emergency Services. The total historical value as at December 31, 2015 was \$38M. Total replacement value for the facilities is \$39M (Note A).

Assets held by Health Facilities - VIHA consist of Peninsula Health Unit, Victoria Health Unit and Esquimalt Health unit built in 1994, 1986 and 1990. The total historical value as of Dec 31, 2015 for all three health units building structures was \$12M with an estimated replacement value of \$22M (Note A).

1.106 Headquarters Facility & 1.226 VIHA Health Facilities Capital Reserve Fund Cash Flow

Reserve/Fund Summary	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Projected year end balance						
Beginning Balance	5,194,072	5,924,847	4,317,637	4,742,506	3,829,679	5,406,467
Planned Capital Expenditure (Based on Capital Plan)	(540,000)	(3,250,000)	(1,107,500)	(2,540,000)	(140,000)	(100,000)
Transfer from Ops Budget	1,020,775	1,442,790	1,532,369	1,627,173	1,716,788	1,731,167
Interest Income**	250,000	200,000				
Total projected year end balance	5,924,847	4,317,637	4,742,506	3,829,679	5,406,467	7,037,634

Assumptions/Background:

** Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.106 CRD HQ Building
Asset and Reserve Summary
2025 - 2029 Financial Plan**

Asset Profile

CRD HQ Building ERF

CRD HQ Building assets building equipment / Pool Fleet.

Equipment Replacement Fund Schedule (ERF)

Equipment Replacement Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	95,688	136,088	181,288	226,288	271,288	316,288
Planned Purchase (Based on Capital Plan)		-	-	-	-	-
Transfer from Ops Budget Equip	20,000	25,000	25,000	25,000	25,000	25,000
Transfer from Ops Budget Pool Fleet	20,000	20,000	20,000	20,000	20,000	20,000
Transfer from FM ERF for Pool Fleet	-					
Proceed disposal of Equipment						
Interest Income*	400	200				
Total projected year end balance	136,088	181,288	226,288	271,288	316,288	361,288

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

**1.106 Headquarters Facility
 Operating Reserve Summary
 2025 - 2029 Financial Plan**

Profile

Headquarters Facility

Established by Bylaw No. 4147 to enable CRD services to set aside operating funds to cover cyclical expenditures, unforeseen operating expenses, special one-time operating projects, as well as to mitigate fluctuations in revenue.

Operating Reserve Schedule - FC 105542

Operating Reserve Schedule Projected year end balance	Est Actual	Budget				
	2024	2025	2026	2027	2028	2029
Beginning Balance	61,150	63,750	65,750	65,750	65,750	65,750
Planned Purchase						
Transfer from Ops Budget						
Interest Income*	2,600	2,000				
Total projected year end balance	63,750	65,750	65,750	65,750	65,750	65,750

Assumptions/Background:

* Interest should be included in determining the estimated ending balance for the current year. Interest in planning years nets against inflation which is not included.

CAPITAL REGIONAL DISTRICT

2025 BUDGET

Corporate Satellite Facilities

GOVERNANCE COMMITTEE REVIEW

October 2024

Service: 1.107 Corporate Satellite Facilities

Committee: Governance Committee & Finance Committee

DEFINITION:

Authorized by Letters Patent as part of the provision of administrative services to the CRD Board.

PARTICIPATION:

All municipalities and electoral areas on the basis of converted hospital assessed value of land and improvements.

MAXIMUM LEVY:

No limit

MAXIMUM CAPITAL DEBT:

COMMITTEE:

Governance Committee & Finance Committee

FUNDING:

All costs are recovered from user departments.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2025 - 2029

Service #: 1.107

Service Name: Corporate Satellite Facilities

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
JDF 25-01	New	Emergency Repairs	For unforeseen emergency repairs	\$ 50,000	B	Res		\$ 50,000					\$ 50,000
													\$ -
													\$ -
													\$ -
			Grand Total	\$ 50,000				\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

Service: **1.107** **Corporate Satellite Facilities**

Project Number	JDF 25-01	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Funding for emergency repairs.				