



**REPORT TO GOVERNANCE AND FIRST NATIONS RELATIONS COMMITTEE
MEETING OF WEDNESDAY, OCTOBER 01, 2025**

SUBJECT **Legislative and General Government, Facilities Management Services – 2026
Operating and Capital Budgets**

ISSUE SUMMARY

To provide an overview of the proposed 2026 Legislative and General Government and Facilities Management service budgets, including 2025 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 (GM).

These services are primarily funded through cost recovery from CRD services, the CRHC and the CRHD. Legislative and General Government service also receives funding through requisition, and other funding sources including transfers from reserve, grants and surplus carryforward when available.

This report provides forecasted 2025 results and an overview of the 2026-2030 Financial Plan for the Legislative and General Government and Facilities Management service budgets.

2025 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 operating variance of \$1.8M for 2025. The surplus is primarily the result of labour market challenges in staffing new and vacant positions. Staff have recommended a surplus carryforward of \$1.05 million into 2026 to offset requisition while transferring the balance to fund one-time initiatives identified in the 2026-2030 Financial Plan. The Facilities operating budgets are forecasted to be on budget for 2025.

In 2025, a total of 35 capital projects were planned with combined budgets of \$5.0 million. Staff are forecasting a favourable variance of \$2.6 million due to timing of Fisgard Boardroom improvements, timing of upgrades to the public website, and data centre upgrades. All projects have been rescoped in 2026 where the funds have been budgeted. For the Facilities capital expenditures, 20 capital projects were planned for 2025, totaling \$4.04 million. Staff are projecting a favourable variance of \$3.1 million due to timing of the capital contribution for the Field Operations Centre.

2026 Operating Budget

The proposed 2026 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 2026 are \$54.77 million, a 10.9% increase over 2025. Less than a third of operating expenditures are funded through requisition or \$14.6 million, a 6.7% increase over 2025. Table 1 summarizes the change in expenditures for each sub-budget in the service.

Table 1. 2026 Year-Over-Year Budget Comparison (\$Millions)

Budget Description	2026 Financial Plan	2025 Financial Plan	\$ Change	% Change
Board Expenditures	1.463	1.412	0.051	3.6%
CAO & Executive Services	1.561	1.229	0.332	27.0%
Corporate Services	4.396	4.121	0.275	6.7%
HR	4.573	4.252	0.321	7.5%
Financial Services	9.664	9.302	0.362	3.9%
IT	16.302	15.393	0.909	5.9%
First Nations	2.117	1.881	0.236	12.5%
Corporate Communications	3.036	1.459	1.577	108.1%
GM – Electoral Areas	0.458	0.250	0.208	83.2%
Other*	6.154	4.898	1.256	25.6%
Legislative & General	\$49.72	\$44.20	\$5.527	12.5%
Facilities Budgets	5.044	5.197	-0.153	-2.9%
Total	\$54.77	\$49.39	\$5.37	10.9%

**Other: Includes the functions of Corporate Climate, Real Estate, Health Planning, GM Housing, Planning and Protective Services, Reserve Contributions, Corporate Emergency and GM Regional Parks and Environmental Services*

Drivers for each operating budget are detailed in bridge files found in Appendices B through Q. Appendix R provides descriptions of all initiatives planned for 2026, along with forecasts for 2027 and 2028.

Three overarching drivers are impacting the 2026 operating budgets:

1. Collective bargaining is ongoing and base wages and benefits in the 2026 service budgets have been forecasted based on estimates. These figures will be revised in the final budget, once negotiations are finalized. Standard salary step increases and pay grade adjustments have also been incorporated into the budgets along with annualization costs for incremental positions added during the 2025 planning cycle.
2. In 2023, the Executive Leadership Team (ELT) developed an organizational plan called CRD Evolves to guide the next phase of the CRD's organizational journey. The plan was rolled out in two phases in 2025. As a result, several changes are reflected in various 2026 Legislative & General Government sub-budgets.
3. To prepare for the 2026 service planning financial planning cycle, the ELT directed a pause on new staffing requests for 2026 (unless directed otherwise by the CRD Board or a sub-regional or local Commission). This decision was in response to ongoing economic challenges and the number of staffing positions approved in 2025. The ELT emphasized that essential services would not be compromised, and a separate strategy was developed to meet critical staffing needs by reallocating existing vacancies, where feasible. The transfer of repurposed vacancies is included in the 2026 sub-budgets.

The following explanations provide more detail about drivers for sub-budgets with expenditure changes that exceed the guideline threshold of 1.8% and \$50,000, as well as functions affected by initiative-related costs.

Board: The 2026 budget reflects an increase in ongoing directors' remuneration based on projected Consumer Price Index, along with one-time costs for initiative 12c-2.1 Board Orientation and Strategic Planning 2027-2030. Please refer to the description in Appendix R for more information about the latter. These increases are partially offset by a reduction in one-time costs to improve the Board Portal.

CAO & Executive Services: The 2026 budget includes the transfer of one full-time equivalent (FTE) to reflect a shift in responsibilities under CRD Evolves. The resulting increase in staffing, wages and benefits in the CAO budget is balanced by a corresponding reduction in the Regional Planning budget.

Corporate Emergency: The 2026 budget includes increases in software costs for the Alertable emergency notification system and other operating costs. These costs are partially offset by a reduction in one-time expenditures related to the review of the *Emergency and Disaster Management Act* and other expenses.

Corporate Communications & Engagement: The 2026 budget reflects a transfer of 10.5 FTE and auxiliary resources to reflect a shift in responsibilities under CRD Evolves. The shift has resulted in an increase in staffing, wages and benefits in the Corporate Communications & Engagement budget. These increases are balanced by corresponding reductions in wages and benefits and the introduction of new cross-allocations from services that will continue to be served by these resources, namely:

- Environmental Engineering (now called Corporate Capital Project Delivery)
- Environmental Protection
- Environmental Resource Management

- GM – Planning & Protective Services
- Land Banking and Housing
- Panorama Recreation
- Regional Parks
- Regional Planning
- Regional Water Supply (RWS)

Corporate Services: The 2026 budget reflects a net increase of 3 FTEs

- 2 FTEs were transferred from RWS to Legislative Services. One position was moved to reflect a shift in responsibilities under CRD Evolves and one vacant position was repurposed to address a critical staffing need. The resulting increase in staffing, wages and benefits in the Corporate Services budget is balanced by a corresponding reduction in the RWS budget.
- 1 new FTE added to the Legal Services division to support the implementation of the RWS Master Plan (2022), as requested by the RWS Committee on July 16, 2025. This position will be funded through the Regional Water Rate.

The sub-budget also includes increases in base wages and benefits due to anticipated collective agreement changes. These increases are partially offset by cost reductions for one-time initiatives completed in 2025, including records migration to SharePoint online, a preparatory study to advance centralized procurement, and actuarial support to optimize insurance coverage.

HR: The 2026 budget includes annualization cost for 11b-1.2 Manager, Safety and an increase in licensing costs for LinkedIn Talent, which both started in 2025. These increases are partially offset by reduced costs for one-time initiatives, including contract costs for the Employee Experience Survey, which has been deferred to 2026, facilitation costs for Equity, Diversity, Inclusion and Accessibility and support costs for the Human Resource Information System.

Finance: The 2026 budget includes increases in base wages and benefits due to anticipated collective agreement changes, annualization costs for FTEs added in 2025 and an ongoing uplift in software licensing expenses for SAP, the CRD's enterprise resource planning system. These increases have been partially offset by a reduction in consultancy costs and other expenses. In 2026, 1.5 FTEs are being redistributed from existing vacancies within the department to address critical gaps, resulting in a net-zero change to the overall staff complement from 2025 to 2026.

First Nations Relations: The 2026 budget reflects a net increase of 1 new FTE to support the implementation of the RWS Master Plan, as requested by the RWS Committee on July 16, 2025. This position will be funded through the Regional Water Rate.

It also includes annualization costs for 15a-1.2 First Nations Staffing (Project Coordinator), which was approved in 2024 to support relationship building and corporate reconciliation priorities. In addition, one-time contract costs have also been included to prepare the Reconciliation Action Plan, which was approved in 2022.

IT: The 2026 budget includes increases in base wages and benefits due to anticipated collective agreement changes, annualization costs for 5.5 FTEs added in 2025 and both inflationary and non-inflationary adjustments to IT-managed software licensing. Over the past several years, major technology vendors have increased their licensing and maintenance fees at above-inflation rates, on average between 8% and 15% annually. These costs are partially offset by the completion of several one-time initiatives in 2025, which were funded through operating reserves.

The Technology & Digital Transformation division has been working to reduce IT-related operating costs through a range of actions. These include software licensing reconciliation, reduction of legacy applications, renegotiation of vendor agreements, grant assessments, expansion of shared enterprise platforms, device lifecycle management, green IT and efficiency initiatives, automation and self-service, and cross-departmental license pooling. These efforts reflect the organization's commitment to responsible financial management while advancing modernization, resilience, and sustainability.

GM – Electoral Area Services: The 2026 budget includes annualization costs for 16e-5.1 Electoral Area Services Department Oversight, which added 2 FTEs, including a new General Manager position. The department was established in July 2025 and this budget is funded through requisition, split 30/70 between Regional Legislative and General Services and the three Electoral Areas, based on converted assessment.

2026 Capital Budget

The proposed five-year capital plan for the Legislative and General Government Service totals \$9.31 million with \$6.3M in year one. Table 2 summarizes the capital plan by budget within the service.

Table 2. 2026-2030 Capital Expenditure by Function (\$Millions)

Budget Description	Annual Capital Plan (2026)	Total Capital Plan (2026 2030)	% of L&G
Board Expenditures	0.801	0.891	12.67%
CAO	0.002	0.020	0.03%
Corporate Services	0.014	0.039	0.22%
HR	0.005	1.126	0.07%
Financial Services	0.144	0.279	2.28%
IT	5.044	6.564	79.81%
First Nations	0.002	0.012	0.02%
Corporate Communications	0.292	0.337	4.63%
Other*	0.017	0.036	0.27%
Legislative & General	\$6.320	\$9.305	100%
Facilities Budgets	4.413	7.653	
Total	\$10.733	\$16.958	

**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 \$250,000:

Board Expenditures: This budget includes funding to upgrade the Boardroom, including \$240,000 to add additional capacity to the tables in the Boardroom, \$446,000 to replace the audio-visual equipment and \$115,000 for other technology replacements. Most of this funding was carried forward from 2025.

Corporate Communication: This budget includes \$279,500 carried forward from 2025 to support the ongoing implementation of the new public website at crd.ca, which was launched in March 2025 and enhanced digital accessibility and user experience. The remaining budget supports scheduled office equipment replacements.

IT and Digital Transformation: This capital plan includes several critical modernization initiatives aimed at enhancing operational resilience and addressing digital infrastructure needs. For 2026, this budget includes \$1.242 million (including \$293,000 carried forward from 2025) to complete the migration of SAP from ECC to S/4Hana. It also includes \$2.550 million (including \$750,000 carried forward from 2025) for SAP system performance enhancements, including expanded analytics and reporting capabilities, increased automation and security improvements. The remaining budget supports cybersecurity improvements, ongoing maintenance and upgrades to the data center and audiovisual equipment in meeting rooms at 625 Fisgard, and the purchase of a field service vehicle to support the maintenance of the CRD's 300+ radio locations.

Geo-Spatial Referencing: This budget includes \$250,000 (including \$100,000 carried forward from 2025) to replace the Real-Time Kinematic (RTK) Tool System which has reached end-of-life and needs updating. The RTK Tool System is used by the CRD to provide high-precision geo-spatial referencing across 13 municipalities, enabling survey crews and field teams to capture centimeter-level positional data that is essential for asset management, infrastructure planning and engineering projects.

CRD Headquarters Building (625 Fisgard): This budget includes \$230,000 for HVAC system upgrades to improve energy efficiency, supporting the CRD's greenhouse gas reduction and climate action objectives. An additional \$300,000 is allocated for upgrades to gender neutral washrooms. The remaining budget covers minor building enhancements and operational equipment replacements, addressing components that have reached end-of-life or require updating.

Corporate Satellite Facilities: This budget includes \$3.0 million carried forward from 2025 for additional corporate office space at the Infrastructure & Water Services Field Operations Center. As the facility development progresses and departmental occupancy plans are finalized, the budget will be reevaluated to ensure alignment with operational needs. The remaining budget supports emergency repairs.

ALTERNATIVES

Alternative 1

The Governance and First Nations Relations Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendices A through R, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Alternative 2

The Governance and First Nations Relations 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 a separate report to the Committee of the Whole on October 29, 2025, and document the organization's service planning recommendations for 2026.

CONCLUSION

The proposed 2026 Legislative and General Government and Facilities service budgets have been prepared for review by the Governance and First Nations Relations Committee. Following consideration, the Committee will bring forward budget recommendations to the CRD Board through the Committee of the Whole. The proposed 2026 budget reflects the advancement of numerous CRD Corporate Plan initiatives across various Legislative and General functions.

RECOMMENDATION

The Governance and First Nations Relations Committee recommends the Committee of the Whole recommend to the Capital Regional District Board:

That Appendices A through R, the Legislative and General Government, Facilities Management Services Operating and Capital Budgets be approved as presented and form the basis of the Provisional 2026-2030 Financial Plan.

Submitted by:	Fran Delgadillo Lopez, Manager, Strategic Planning
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer & General Manager, Finance & Technology
Concurrence:	Luisa Jones, MBA, General Manager, Parks, Recreation & Environmental Services
Concurrence:	Patrick Klassen, Acting General Manager, Housing, Planning and Protective Services
Concurrence:	Stephen Henderson, General Manager, Electoral Area Services
Concurrence:	Kristen Morley, J.D., Corporate Officer & General Manager, Corporate Services
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: 2026 Legislative & General Consolidated Operating Budget
- Appendix B: CRD 2026 Budget Board Expenditures
- Appendix C: CRD 2026 Budget Other Legislative & General - Climate
- Appendix D: CRD 2026 Budget CAO & Executive Services
- Appendix E: CRD 2026 Budget Corporate Services
- Appendix F: CRD 2026 Budget Real Estate
- Appendix G: CRD 2026 Budget Human Resources
- Appendix H: CRD 2026 Budget Finance
- Appendix I: CRD 2026 Budget Health & Capital Planning Strategies
- Appendix J: CRD 2026 Budget Information Technology
- Appendix K: CRD 2026 Budget GM Housing, Planning & Protective Services
- Appendix L: CRD 2026 Budget Corporate Emergency
- Appendix M: CRD 2026 Budget First Nations Relations
- Appendix N: CRD 2026 Budget GM – Parks, Recreation & Environmental Services
- Appendix O: CRD 2026 Budget Corporate Communications & Engagement
- Appendix P: CRD 2026 Budget GM – Electoral Area Services
- Appendix Q: CRD 2026 Budget – Facility Management
- Appendix R: Initiatives Descriptions

2026 Legislative and General Government and Facilities Operating Budget Summary

The following tables summarize the total 2026 Legislative and General Government sub-budgets detailed in appendices B through Q by comparing the change from 2025.

Table 1: 2026 Budgeted Expenses – Legislative & General

Budget Component	2026 Budget	2025 Budget	\$ Variance	% Variance
Salaries and Wages	31.855	27.973	3.882	13.9%
Consultancy and Contract for Services	3.415	2.969	0.446	15.0%
Software Licenses	4.228	3.744	0.484	12.9%
Other Operating Costs	10.225	9.510	0.715	7.5%
Total (M)	\$49.723	\$44.196	\$5.527	12.5%

Table 2: 2026 Budgeted Revenue – Legislative & General

Budget Component	2026 Budget	2025 Budget	\$ Variance	% Variance
Allocations and Other Revenue	33.539	27.952	5.587	20.0%
Requisition	14.394	13.477	0.917	6.8%
Transfers From Reserve	1.790	2.767	-0.977	(35.3%)
Total (M)	\$49.723	\$44.196	\$5.527	12.5%

Requisition

The 2026 requisition is \$14.4 million, which is a 6.8% increase over 2025.

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

- Salary and remuneration adjustments based on estimated collective agreement and step increases
- Annualization of 2025 IBCs
- Transfer of strategic planning resourcing into Legislative & General
- Increased software licensing costs
- Increased building and overhead costs

The following tables summarize the total 2026 Facilities sub-budgets detailed in appendix Q by comparing the change from 2025.

Table 3: 2026 Budgeted Expenses – Facilities

Budget Component	2026 Budget	2025 Budget	\$ Variance	% Variance
Salaries and Wages	1.498	1.461	0.037	2.5%
Rentals & Leases	0.758	0.819	(0.061)	(7.5%)
Internal allocation	0.618	0.715	(0.097)	(13.6%)
Internal Labour	0.350	0.345	0.005	1.5%
Utilities & Insurance	0.270	0.304	0.034	(11.2%)
Supplies, Repairs & Maintenance	0.390	0.349	0.041	(11.8%)
Other Operating Costs	1.160	1.204	(0.044)	(3.7)
Total (M)	\$5.044	\$5.197	\$(0.153)	(3.0%)

Table 4: 2026 Budgeted Revenue – Facilities

Budget Component	2026 Budget	2025 Budget	\$ Variance	% Variance
Allocations and Other Revenue	4.877	5.027	(0.150)	(3.0%)
Requisition	0.167	0.170	(0.003)	(1.8%)
Total (M)	\$5.044	\$5.197	\$(0.153)	(3.0%)

Requisition

The 2026 requisition is \$0.167 million, which is a 1.8% decrease from 2025.

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

Table 5: 2026 Budgeted Revenue – Total

Budget Component	2026 Budget	2025 Budget	\$ Variance	% Variance
Allocations and Other Revenue	38.416	32.979	5.437	16.5%
Requisition	14.561	13.647	0.914	6.7%
Transfers From Reserve	1.790	2.767	(0.977)	(35.3%)
Total (M)	\$54.767	\$49.393	5.374	10.9%

CAPITAL REGIONAL DISTRICT

2026 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

Change in Budget 2025 to 2026
Service: 1.011 - Board Expenditures

Total Expenditure

Comments

2025 Budget

1,412,255

Change in Wages & Benefits:

N/A

-

Total Change in Wages & Benefits

-

Other Changes:

Director's Remuneration

23,046

Estimated increase on projected CPI

Contract for Services

51,600

2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030

Meeting Expenses

12,000

2026 IBC 12c-2.1 Board Orientation & Strategic Planning 2027-2030

Software Licences

(35,000)

Reduction in one-time spending from 2025 for Board Portal updates

Other Costs

(1,221)

Total Other Changes

50,425

2026 Budget

1,462,680

Summary of % Expense Increase

2026 IBC Expense

4.5%

Director's Remuneration

1.6%

Balance of increase

-2.6%

% expense increase from 2025:

3.6%

% Requisition increase from 2025 (if applicable):

1.6%

Requisition funding is 100% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$72,000 (5.1%) due to temporary savings in Director's expenses and per-meeting payments, legal expenses and contract for service expenses.

1.011 - Board Expenditures

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Directors' Remuneration	932,449	900,000	955,495	-	-	955,495	974,600	994,090	1,013,970	1,034,250
Standard Overhead Allocation	68,189	68,189	67,681	-	-	67,681	68,899	70,277	71,683	73,116
Building Occupancy	140,337	135,117	132,694	-	-	132,694	138,973	145,047	147,397	149,800
Legal Expenses	16,000	-	16,290	-	-	16,290	16,620	16,950	17,290	17,640
Contract for Services	10,300	-	10,300	3,000	51,600	64,900	43,340	12,410	12,660	12,910
Software Licenses	113,310	115,000	80,660	-	-	80,660	82,270	83,920	85,600	87,310
Meetings & Printing	15,520	14,900	15,800	-	12,000	27,800	25,120	16,520	16,850	17,190
Scholarship Programs	19,240	19,070	19,320	-	-	19,320	19,610	19,900	20,200	20,500
Other Operating Expenses	38,270	29,630	38,140	-	-	38,140	38,982	39,841	40,737	41,650
TOTAL OPERATING COSTS	1,353,615	1,281,906	1,336,380	3,000	63,600	1,402,980	1,408,414	1,398,955	1,426,387	1,454,366
*Percentage Increase over prior year						3.6%	0.4%	-0.7%	2.0%	2.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve	-	-	-	-	-	-	-	30,000	30,000	30,000
Transfer to Equipment Replacement Fund	58,640	58,640	59,700	-	-	59,700	60,890	62,110	63,350	64,620
TOTAL CAPITAL / RESERVE	58,640	58,640	59,700	-	-	59,700	60,890	92,110	93,350	94,620
TOTAL COSTS	1,412,255	1,340,546	1,396,080	3,000	63,600	1,462,680	1,469,304	1,491,065	1,519,737	1,548,986
<u>INTERNAL RECOVERIES</u>						3.6%	0.5%	1.5%	1.9%	1.9%
Transfer from Internal Reserve	(35,000)	(35,000)	-	-	(63,600)	(63,600)	(40,800)	-	-	-
Other	(2,500)	(2,500)	(2,500)	-	-	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)
NET COSTS	1,374,755	1,303,046	1,393,580	3,000	-	1,396,580	1,426,004	1,488,565	1,517,237	1,546,486
*Percentage increase over prior year Total Costs						1.4%	2.1%	4.4%	1.9%	1.9%
AUTHORIZED POSITIONS:										
Salaried	24	24	24			24	24	24	24	24

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

Service No.	1.011	Carry	2026	2027	2028	2029	2030	TOTAL
	Board Expenditures	Forward						
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$696,000	\$801,000	\$0	\$0	\$20,000	\$70,000	\$891,000
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
	\$696,000	\$801,000	\$0	\$0	\$20,000	\$70,000	\$891,000

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	\$696,000	\$801,000	\$0	\$0	\$20,000	\$70,000	\$891,000
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
	\$696,000	\$801,000	\$0	\$0	\$20,000	\$70,000	\$891,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
19-01	Replacement	Boardroom Video Distribution Equipment	Replacement of all existing video switching equipment	\$ 81,000	E	ERF	\$ 81,000	\$ 91,000	\$ -	\$ -	\$ -	\$ -	\$ 91,000
19-02	Replacement	Boardroom Projector and Screen Replacement	Replace projector and screen in Main office boardroom	\$ 60,000	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
21-02	Replacement	Boardroom Video Streaming Equipment Replacement	Replace video streaming equipment	\$ 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	\$ -	\$ -	\$ -	\$ 70,000	\$ 120,000
22-02	Replacement	Boardroom Microphone System Replacement	Replace microphone system (this has not been done)	\$ 100,000	E	ERF	\$ 100,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
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	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
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	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
													\$ -
													\$ -
			Grand Total	\$ 852,700			\$ 696,000	\$ 801,000	\$ -	\$ -	\$ 20,000	\$ 70,000	\$ 891,000

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

	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	780,344	783,984	42,684	103,574	165,684	209,034
Actual Purchases		-	-	-	-	
Planned Purchases (Based on Capital Plan)	(55,000)	(801,000)	-	-	(20,000)	(70,000)
Transfer from Operating Budget	58,640	59,700	60,890	62,110	63,350	64,620
Transfer from Operating Reserve		-	-	-	-	-
Interest Income		-	-	-	-	-
Ending Balance \$	783,984	42,684	103,574	165,684	209,034	203,654

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 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

OPERATING COSTS:

Salaries and Wages
Allocations - Environmental Innovation & Others
Other Operating Expenses

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Operating Reserve Fund

TOTAL CAPITAL / RESERVES

TOTAL COSTS

*Percentage increase over prior year requisition

REVENUE

Climate Action Grant

TOTAL REVENUE

NET COSTS

*Percentage increase over prior year Net Costs

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
	117,557	100,000	-	-	-	-	-	-	-	-
	901	901	120,963	-	901	121,864	124,592	128,330	132,180	136,145
	-	5,272	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	118,458	106,173	120,963	-	901	121,864	124,592	128,330	132,180	136,145
*Percentage Increase over prior year		-10.4%	2.1%	0.0%	0.8%	2.9%	2.2%	3.0%	3.0%	3.0%
<u>CAPITAL / RESERVE</u>										
Transfer to Operating Reserve Fund	106,090	106,090	109,273	-	-	109,273	111,458	113,687	115,961	118,280
TOTAL CAPITAL / RESERVES	106,090	106,090	109,273	-	-	109,273	111,458	113,687	115,961	118,280
TOTAL COSTS	224,548	212,263	230,236	-	901	231,137	236,050	242,017	248,141	254,425
*Percentage increase over prior year requisition		-5.5%	2.5%	0.0%	0.4%	2.9%	2.1%	2.5%	2.5%	2.5%
REVENUE										
Climate Action Grant	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-	-	-	-	-	-
NET COSTS	224,548	212,263	230,236	-	901	231,137	236,050	242,017	248,141	254,425
*Percentage increase over prior year Net Costs		-5.5%	2.5%	0.0%	0.0%	2.9%	2.1%	2.5%	2.5%	2.5%

1.012 Other Legislative & General
Operating Reserve Summary
2026-2030 Financial Plan

Profile

Other Legislative & General

Established by Bylaw No.4638 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

Operating Reserve Schedule Fund: 1500 Fund Center: 105566 Projected year end balance Beginning Balance Planned Project Transfer to/from Ops Budget Interest Income*	Estimate	Budget				
	2025	2026	2027	2028	2029	2030
		-	109,273	220,731	334,418	450,379
						-
		109,273	111,458	113,687	115,961	118,280
		-	-	-	-	-
Total projected year end balance	-	109,273	220,731	334,418	450,379	568,660

* 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.

Assumptions/Background:

Reserve balance retained for projects

CAPITAL REGIONAL DISTRICT

2026 BUDGET

CAO & Executive Services

COMMITTEE REVIEW

Service: 1.014 CAO & Executive Operations

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 & Finance Committee

FUNDING:

Requisition

Change in Budget 2025 to 2026

Service: 1.014 CAO & Executive Operations

Total Expenditure

Comments

2025 Budget 1,228,861

Change in Wages & Benefits:

Base wages & benefits change	34,343	Inclusive of estimated collective agreement changes
Step increase/paygrade change	61,830	
1.0 FTE Manager Strategic Planning	222,774	CRD Evolves Transition: Position relocated from 1.324 Regional Planning
Total Change in Wages & Benefits	318,947	

Other Changes:

Software Licences	8,140	Estimated increase in licence fees
Other Costs	4,740	
Total Other Changes	12,880	

2026 Budget 1,560,688

Summary of % Expense Increase

CRD Evolves Transition	18.1%
2026 Base salary and benefit change	7.8%
Balance of increase	1.0%
% expense increase from 2025:	27.0%

% Requisition increase from 2025 (if applicable): 27.0% Requisition funding is (100)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$241,000 (19.6%) due mainly to temporary staff vacancies (\$190,000) and savings on contractor spending (\$36,000) and supplies and training (\$12,000).

CAO & Executive Operations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,053,719	867,000	1,377,046	-	-	1,377,046	1,416,747	1,457,576	1,492,329	1,527,892
Building Occupancy	33,393	32,213	32,213	-	-	32,213	33,646	35,047	35,626	36,218
Legal Expenses	2,030	-	2,070	-	-	2,070	2,110	2,150	2,190	2,230
Software Licenses	7,790	12,000	15,930	-	-	15,930	16,250	16,580	16,910	17,250
Other Operating Expenses	126,929	78,594	128,339	-	-	128,339	130,663	122,435	125,053	127,745
TOTAL OPERATING COSTS	1,223,861	989,807	1,555,598	-	-	1,555,598	1,599,416	1,633,788	1,672,108	1,711,335
*Percentage Increase over prior year						27.1%	2.8%	2.1%	2.3%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL CAPITAL / RESERVES	5,000	5,000	5,090	-	-	5,090	5,190	5,290	5,400	5,510
TOTAL COSTS	1,228,861	994,807	1,560,688	-	-	1,560,688	1,604,606	1,639,078	1,677,508	1,716,845
Internal Recovery from CAWTP	-	-	-	-	-	-	-	-	-	-
Transfer from Internal Reserve	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,228,861	994,807	1,560,688	-	-	1,560,688	1,604,606	1,639,078	1,677,508	1,716,845
*Percentage increase over prior year Net Costs						27.0%	2.8%	2.1%	2.3%	2.3%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	7.0		-	7.0	7.0	7.0	7.0	7.0

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

Service No.	1.014	Carry	2026	2027	2028	2029	2030	TOTAL
	CAO & Executive Operations	Forward						
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,564	\$3,128	\$15,297	\$0	\$0	\$19,989
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	\$1,564	\$3,128	\$15,297	\$0	\$0	\$19,989

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	\$1,564	\$3,128	\$15,297	\$0	\$0	\$19,989
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	\$1,564	\$3,128	\$15,297	\$0	\$0	\$19,989

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #: 1.014
Service Name: CAO & Executive Operations

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 1,564	E	ERF	\$ -	\$ 1,564	\$ -	\$ -	\$ -	\$ -	\$ 1,564
27-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF	\$ -	\$ -	\$ 3,128	\$ -	\$ -	\$ -	\$ 3,128
28-01	Replacement	Computer	Computer Replacement	\$ 15,297	E	ERF	\$ -	\$ -		\$ 15,297	\$ -	\$ -	\$ 15,297
													\$ -
													\$ -
			Grand Total	\$ 19,989			\$ -	\$ 1,564	\$ 3,128	\$ 15,297	\$ -	\$ -	\$ 19,989

Reserve Schedule

Reserve Fund: 1.014 CAO & Executive Operations



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

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	14,994	14,240	17,766	19,828	9,821	15,221
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(1,564)	(3,128)	(15,297)	-	-
Transfer from Operating Budget	5,000	5,090	5,190	5,290	5,400	5,510
Interest Income						
Ending Balance \$	14,240	17,766	19,828	9,821	15,221	20,731

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Services

COMMITTEE REVIEW

Service: 1.014B Corporate Services

Committee: Governance Committee & Finance Committee

DEFINITION:

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

SERVICE DESCRIPTION:

Risk management including insurance claims, loss control and tender call/contract review.
Corporate administrative support including legal services, legislative services, procurement, records management and privacy and Freedom of information requests.

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service: 1.014B CORPORATE SERVICES

Total Expenditure

Comments

2025 Budget 4,120,682

Change in Wages & Benefits:

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

Total Change in Wages & Benefits 537,943

Other Changes:

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

Total Other Changes (262,233)

2026 Budget 4,396,392

Summary of % Expense Increase

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

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

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

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

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
CORPORATE SERVICES										
<u>OPERATING COSTS:</u>										
Salaries and Wages	2,796,542	2,401,000	2,939,332	315,153	80,000	3,334,485	3,614,783	3,855,760	3,947,638	4,041,642
Building Occupancy	154,992	149,242	165,786	-	-	165,786	173,644	181,243	184,178	187,180
Legal Expenses	8,160	5,000	8,310	-	-	8,310	8,480	8,650	8,820	9,000
Contract for Services	987,800	947,800	11,945	-	657,800	669,745	12,522	13,128	14,335	15,603
Software Licenses	17,010	31,100	28,500	6,000	-	34,500	39,720	43,210	44,080	44,960
Other Operating Expenses	146,179	131,729	131,567	16,000	26,000	173,567	174,900	174,269	164,378	164,028
TOTAL OPERATING COSTS	4,110,682	3,665,871	3,285,439	337,153	763,800	4,386,392	4,024,049	4,276,260	4,363,429	4,462,413
*Percentage Increase over prior year						6.7%	-8.3%	6.3%	2.0%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
Transfer to Operating Reserve Fund	-	-	-	-	-	-	-	-	-	-
Transfer to Climate Action Reserve Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	10,000	10,000	10,000	-	-	10,000	13,200	13,460	13,730	14,000
TOTAL COSTS	4,120,682	3,675,871	3,295,439	337,153	763,800	4,396,392	4,037,249	4,289,720	4,377,159	4,476,413
*Percentage increase over prior year			-20.0%			6.7%	-8.2%	6.3%	2.0%	2.3%
REVENUE										
FOI Revenue	-	(600)	-	-	-	-	-	-	-	-
Allocation Recovery	(406,339)	(406,339)	(130,000)	(142,000)	(406,339)	(678,339)	(278,740)	(285,657)	(292,745)	(300,017)
Transfer from Operating Reserve	(495,000)	(405,000)	-	-	(90,000)	(90,000)	-	-	-	-
TOTAL REVENUE	(901,339)	(811,939)	(130,000)	(142,000)	(496,339)	(768,339)	(278,740) -	285,657 -	292,745 -	300,017
NET COSTS	3,219,343	2,863,932	3,165,439	195,153	267,461	3,628,053	3,758,509	4,004,063	4,084,414	4,176,396
*Percentage increase over prior year Net Costs			-1.7%			12.7%	3.6%	6.5%	2.0%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	17.6	17.6	17.6	3.0	-	20.6	22.6	23.6	23.6	23.6

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

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

EXPENDITURE

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

\$0	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814
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SOURCE OF FUNDS

Capital Funds on Hand	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$0	\$14,076	\$7,534	\$4,692	\$3,128	\$9,384	\$38,814
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.0148

Service Name:

Corporate Services

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 14,076	E	ERF	\$ -	\$ 14,076	\$ -	\$ -	\$ -	\$ -	\$ 14,076
27-01	Replacement	Computer	Computer Replacement	\$ 7,534	E	ERF	\$ -	\$ -	\$ 7,534	\$ -	\$ -	\$ -	\$ 7,534
28-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF	\$ -	\$ -	\$ -	\$ 4,692	\$ -	\$ -	\$ 4,692
29-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ 3,128	\$ -	\$ 3,128
30-01	Replacement	Computer	Computer Replacement	\$ 9,384	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,384	\$ 9,384
													\$ -
													\$ -
			Grand Total	\$ 38,814			\$ -	\$ 14,076	\$ 7,534	\$ 4,692	\$ 3,128	\$ 9,384	\$ 38,814

Reserve Schedule

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

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CAPITAL REGIONAL DISTRICT

2026 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	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	478,985	478,945	476,169	-	-	476,169	489,637	503,487	515,375	527,542
Allocations	81,997	80,777	84,308	-	-	84,308	85,819	88,880	89,257	90,694
Legal Expenses	1,550	2,750	1,580	-	-	1,580	1,610	1,640	1,670	1,700
Software Licenses	10,260	10,260	10,440	-	-	10,440	10,650	10,860	11,080	11,300
Other Operating Expenses	29,410	18,025	24,790	-	-	24,790	25,266	25,762	26,259	26,756
TOTAL OPERATING COSTS	602,202	590,757	597,287	-	-	597,287	612,982	630,629	643,641	657,992
*Percentage increase/-decrease over prior year						-0.8%	2.6%	2.9%	2.1%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVE	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	602,202	590,757	597,287	-	-	597,287	612,982	630,629	643,641	657,992
*Percentage increase/-decrease over prior year Total Costs						-0.8%	2.6%	2.9%	2.1%	2.2%
Internal Recoveries	(487,351)	(487,351)	(477,830)	-	-	(477,830)	(490,385)	(504,503)	(514,912)	(526,394)
NET COSTS	114,851	103,406	119,457	-	-	119,457	122,597	126,126	128,729	131,598
*Percentage increase over prior year Net Costs						4.0%	2.6%	2.9%	2.1%	2.2%
<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 - 2026 to 2030

Service No.	1.015	Carry						
	Real Estate	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$4,692	\$0	\$3,128	\$0	\$4,692	\$12,512
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	\$4,692	\$0	\$3,128	\$0	\$4,692	\$12,512

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	\$4,692	\$0	\$3,128	\$0	\$4,692	\$12,512
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	\$4,692	\$0	\$3,128	\$0	\$4,692	\$12,512

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF	\$ -	\$ 4,692	\$ -	\$ -	\$ -	\$ -	\$ 4,692
28-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF	\$ -	\$ -	\$ -	\$ 3,128	\$ -	\$ -	\$ 3,128
30-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,692	\$ 4,692
													\$ -
													\$ -
			Grand Total	\$ 12,512			\$ -	\$ 4,692	\$ -	\$ 3,128	\$ -	\$ 4,692	\$ 12,512

Reserve Schedule

Reserve Fund: 1.015 Real Estate
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Reserve Cash Flow

Fund: 1022 Fund Center: 101418 ERF Group: PRPSRV.ERF	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	29,528	29,528	24,836	24,836	21,708	21,708
Actual Purchases						
Planned Purchases (Based on Capital Plan)		(4,692)	-	(3,128)	-	(4,692)
Transfer from Operating Budget	-	-	-	-	-	-
Interest Income						
Ending Balance \$	29,528	24,836	24,836	21,708	21,708	17,016

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Human Resources

COMMITTEE REVIEW

Service: 1.016 Human Resources

Committee: Governance Committee & Finance Committee

DEFINITION:

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

PARTICIPATION:

All municipalities and electoral areas.

MAXIMUM LEVY:

N/A

MAXIMUM CAPITAL DEBT:

N/A

COMMITTEE:

Governance Committee and Finance Committee

FUNDING:

Requisition and internal recoveries

Change in Budget 2025 to 2026
Service: 1.016 - Human Resources

Total Expenditure

Comments

2025 Budget 4,251,510

Change in Wages & Benefits:

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

Total Change in Wages & Benefits 172,584

Other Changes:

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

Total Other Changes 148,536

2026 Budget 4,572,631

Summary of % Expense Increase

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

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

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

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

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

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

EXPENDITURE

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

SOURCE OF FUNDS

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

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.016

Service Name:

Human Resources

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 4,692	E	ERF		\$ 4,692	\$ -	\$ -	\$ -	\$ -	\$ 4,692
27-01	Replacement	Computer	Computer Replacement	\$ 10,948	E	ERF		\$ -	\$ 10,948	\$ -	\$ -	\$ -	\$ 10,948
28-01	Replacement	Computer	Computer Replacement	\$ 10,948	E	ERF		\$ -	\$ -	\$ 10,948	\$ -	\$ -	\$ 10,948
30-01	Replacement	Computer	Computer Replacement	\$ 7,820	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 7,820	\$ 7,820
26-02	New	HRIS - Talent Suite	2026 IBC 11b-1.6 11b-1.6 HRIS Talent Suite (Revised)	\$ 1,092,000	E	Cap		\$ -	\$ 331,000	\$ 659,200	\$ 101,800	\$ -	\$ 1,092,000
			Grand Total	\$ 1,126,408			\$ -	\$ 4,692	\$ 341,948	\$ 670,148	\$ 101,800	\$ 7,820	\$ 1,126,408

Reserve Schedule

Reserve Fund: 1.016 Human Resources
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Reserve Cash Flow

Fund: 1022 Fund Center: 101419

ERF Group: HR.ERF

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

Assumptions/Background:

Capital Fund

Capital Fund: 1.016 Human Resources - for HRIS

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Reserve Cash Flow

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

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 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 2025 to 2026

Service: 1.017 Finance

Total Expenditure**Comments****2025 Budget****9,203,625****Change in Wages & Benefits:**

Base wages & benefits change

241,651

Inclusive of estimated collective agreement changes

Step increase/paygrade change

173,643

Inclusive of step increases (\$106k), and annualization (\$67k)

Other

(3,668)

Total Change in Wages & Benefits

411,626

Other Changes:

Consultants

(31,895)

Software Licenses

122,000

2023 IBC 15f-1.9 SAP Lifecycle Replacement

Other

(41,196)

Total Other Changes

48,909

2026 Budget**9,664,161****Summary of % Expense Increase**

2026 Base salary and benefit change

4.5%

Software

1.3%

Consultant Spend

-0.3%

Balance of increase

-0.5%

% expense increase from 2025:

5.0%

% Requisition increase from 2025:

1.9%

Requisition funding is 33% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$94,000 (1.0%) largely attributable to temporary staff vacancies, offset by contributions to the capital fund for Financial Systems.

1.017 - FINANCE
OPERATING COSTS:

Salaries and Wages
Allocations
Auditing Expense
Contract for Services
Consulting
Postage & Freight
Supplies
Contribution recovery
Other Operating Expenses

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Equipment Replacement Fund
Transfer to Capital Fund

TOTAL CAPITAL / RESERVES

Debt Expenditures

TOTAL COSTS

*Percentage Increase over prior year

REVENUE

PCard Rebate
Provincial Grants
Print Shop
Other
Allocation Recoveries
Transfer from Reserve

TOTAL REVENUES
NET COSTS

*Percentage increase over prior year Net Costs

AUTHORIZED POSITIONS:

Salaried
Term

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
OPERATING COSTS:										
Salaries and Wages	7,647,932	7,027,232	8,059,558	-	-	8,059,558	8,356,192	8,485,588	8,607,977	8,603,057
Allocations	429,898	418,678	418,483	-	-	418,483	398,871	414,915	422,370	429,996
Auditing Expense	86,000	86,000	91,000	-	-	91,000	95,000	96,900	98,840	100,820
Contract for Services	219,375	101,434	190,000	-	-	190,000	190,000	190,000	190,000	190,000
Consulting	-	-	-	-	-	-	-	-	-	-
Postage & Freight	262,820	268,700	267,550	-	-	267,550	272,900	278,360	283,920	289,600
Supplies	92,640	88,071	80,050	-	-	80,050	81,650	83,270	84,930	86,620
Contribution recovery	-	-	-	-	-	-	-	-	-	-
Other Operating Expenses	429,960	451,302	400,520	122,000	-	522,520	533,103	543,906	554,940	566,209
TOTAL OPERATING COSTS	9,168,625	8,441,417	9,507,161	122,000	-	9,629,161	9,927,716	10,092,940	10,242,977	10,266,301
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
CAPITAL / RESERVE										
Transfer to Equipment Replacement Fund	35,000	35,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Transfer to Capital Fund	-	500,000	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	35,000	535,000	35,000	-	-	35,000	35,000	35,000	35,000	35,000
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	9,203,625	8,976,417	9,542,161	122,000	-	9,664,161	9,962,716	10,127,940	10,277,977	10,301,301
*Percentage Increase over prior year			3.7%	1.3%	0.0%	5.0%	3.1%	1.7%	1.5%	0.2%
REVENUE										
PCard Rebate	(63,840)	(63,840)	(50,000)	-	-	(50,000)	(51,000)	(52,020)	(53,060)	(54,120)
Provincial Grants	(60,000)	(60,000)	(55,000)	-	-	(55,000)	(55,000)	(55,000)	(55,000)	(55,000)
Print Shop	(256,980)	(269,440)	(261,610)	-	-	(261,610)	(266,850)	(272,180)	(277,620)	(283,170)
Other	(93,201)	(93,201)	(96,228)	-	-	(96,228)	(98,953)	(101,751)	(104,151)	(106,613)
Allocation Recoveries	(110,910)	(110,910)	(293,390)	-	-	(293,390)	(299,260)	(305,250)	(311,360)	(317,590)
Transfer from Reserve	(303,198)	(157,564)	(176,611)	-	-	(176,611)	-	-	-	-
TOTAL REVENUES	(888,130)	(754,955)	(932,839)	-	-	(932,839)	(771,063)	(786,201)	(801,191)	(816,493)
NET COSTS	8,315,495	8,221,462	8,609,322	122,000	-	8,731,322	9,191,653	9,341,738	9,476,786	9,484,809
*Percentage increase over prior year Net Costs			3.5%	1.5%	0.0%	5.0%	5.3%	1.6%	1.4%	0.1%
AUTHORIZED POSITIONS:										
Salaried	51.0	51.0	52.5	-	-	52.5	52.5	52.5	52.5	52.5
Term	4.0	4.0	2.5	-	-	2.5	2.5	1.5	1.5	1.0

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

Service No.	1.017	Carry						
	Finance	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$100,000	\$143,791	\$65,190	\$20,640	\$15,948	\$33,791	\$279,360
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
	\$100,000	\$143,791	\$65,190	\$20,640	\$15,948	\$33,791	\$279,360

SOURCE OF FUNDS

Capital Funds on Hand	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$0	\$43,791	\$65,190	\$20,640	\$15,948	\$33,791	\$179,360
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
	\$100,000	\$143,791	\$65,190	\$20,640	\$15,948	\$33,791	\$279,360

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 28,791	E	ERF		\$ 43,791	\$ -	\$ -	\$ -	\$ -	\$ 43,791
27-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 38,190	E	ERF		\$ -	\$ 65,190	\$ -	\$ -	\$ -	\$ 65,190
28-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 15,640	E	ERF		\$ -	\$ -	\$ 20,640	\$ -	\$ -	\$ 20,640
29-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 10,948	E	ERF		\$ -	\$ -	\$ -	\$ 15,948	\$ -	\$ 15,948
30-01	Replacement	Computer	Computer and Office Equipment Replacement	\$ 28,791	E	ERF		\$ -	\$ -	\$ -	\$ -	\$ 33,791	\$ 33,791
24-02	New	Financial Software	Tool acquisition and ERP Optimization	\$ 100,000	E	Cap	\$ 100,000.00	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
													\$ -
													\$ -
			Grand Total	\$ 222,360			\$ 100,000	\$ 143,791	\$ 65,190	\$ 20,640	\$ 15,948	\$ 33,791	\$ 279,360

Reserve Schedule

Reserve Fund: 1.017 Finance

Reserve Cash Flow

Fund: 1022 Fund Center: 101420

ERF Group: FIN.ERF

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	416,748	450,842	442,051	411,861	426,221	445,273
Actual Purchases	(3,145)					
Planned Purchases (Based on Capital Plan)		(43,791)	(65,190)	(20,640)	(15,948)	(33,791)
Transfer from Operating Budget	35,000	35,000	35,000	35,000	35,000	35,000
Interest Income	2,238					
Ending Balance \$	450,842	442,051	411,861	426,221	445,273	446,482

Assumptions/Background:

2026 - Replace 17 standard laptops, 1 ultra-portable laptop, peripherals, and postage meter for print shop

2027 - Replace 23 standard laptops, plus peripherals

2028 - Replace 10 standard laptops, plus peripherals

2029 - Replace 7 standard laptops, plus peripherals

2030 - Replace 17 standard laptops, 1 ultra-portable laptop, plus peripherals

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Health & Capital Planning Strategies

COMMITTEE REVIEW

Change in Budget 2025 to 2026

Service: 1.018 Health and Capital Planning Strategies

Total Expenditure**Comments****2025 Budget****746,886****Change in Wages & Benefits:**

Base wages & benefits change

10,727

Inclusive of estimated collective agreement changes

Annualization of term position

35,438

2025 IBC 5e-1.2 Health and Capital Planning

Total Change in Wages & Benefits

46,165

Other Changes:

Allocation - Standard Overhead

2,051

Allocation - Other

16,140

Other Costs

(7,653)

Total Other Changes

10,538

2026 Budget**803,589**

Summary of % Expense Increase

2026 Base salary and step increases

1.4%

Annualization of 2025 positions

4.7%

Allocations

2.4%

Balance of increase

-1.0%

% expense increase from 2025:

7.6%

% Requisition increase from 2025 (if applicable):

%

Requisition funding is (x)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$105,037 (14.1%) due mainly to vacant term capital planner position. This variance will be transferred to the Capital Regional Hospital District (CRHD).

1.018 - HEALTH AND CAPITAL PLANNING STRATEGIES

OPERATING COSTS:

Salaries and Wages
Wages & Benefits - Capital Planner
Legal/Auditing Costs
Consultants
Allocations - Standard Overhead
Allocations - Building Occupancy
Allocations - Human Resources
Allocations - Others
Operating - Other Costs

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL / RESERVE

Transfer to Equipment Replacement Reserve

TOTAL CAPITAL / RESERVES

Debt Expenditures
MFA Debt Reserve

TOTAL COSTS

*Percentage Increase over prior year

Recovery - Capital Regional Hospital District

OPERATING COSTS LESS INTERNAL RECOVERIES

*Percentage Increase over prior year

Surplus / (Deficit)
Balance transferred to HD Section 20 Reserve

TOTAL REVENUE

REQUISITION

*Percentage Increase over prior year

PARTICIPANTS: all Municipalities and Electoral Areas

AUTHORIZED POSITIONS:

Salaried
Term Position - Capital Planner 3-year term (2025 IBC 5e-1.2)

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
	325,880	324,906	336,607	-	-	336,607	346,350	356,369	364,883	373,596
	93,943	-	129,380	-	-	129,380	133,125	37,573	-	-
	28,240	28,240	29,260	-	-	29,260	29,790	30,330	30,880	31,500
	3,740	3,740	3,810	-	-	3,810	3,890	3,970	4,050	4,130
	145,126	145,126	147,177	-	-	147,177	149,826	152,823	155,879	158,997
	22,488	22,488	21,720	-	-	21,720	22,704	23,664	24,052	24,449
	16,151	16,151	15,876	-	-	15,876	18,188	19,449	18,724	18,905
	72,468	71,678	88,608	-	-	88,608	86,705	88,439	90,146	91,897
	36,850	27,520	26,350	-	2,800	29,150	26,880	23,720	24,200	24,690
	744,886	639,849	798,789	-	2,800	801,589	817,457	736,336	712,814	728,164
			7.2%	0.0%	0.4%	7.6%	2.0%	-9.9%	-3.2%	2.2%
	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
	2,000	2,000	2,000	-	-	2,000	2,000	2,000	2,000	2,000
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	746,886	641,849	800,789	-	2,800	803,589	819,457	738,336	714,814	730,164
			7.2%	0.0%	0.4%	7.6%	2.0%	-9.9%	-3.2%	2.1%
	(746,886)	(746,886)	(800,789)	-	(2,800)	(803,589)	(819,457)	(738,336)	(714,814)	(730,164)
	-	(105,037)	-	-	-	-	-	-	-	-
			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
		105,037								
		(105,037)								
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	2.0	2.0	2.0			2.0	2.0	2.0	2.0	2.0
	1.0	1.0	1.0			1.0	1.0	0.0	0.0	0.0

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

Service No.	1.018	Carry						
	Health & Capital Planning Strategie	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$3,128	\$1,564	\$0	\$0	\$1,564	\$6,256
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	\$3,128	\$1,564	\$0	\$0	\$1,564	\$6,256

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	\$3,128	\$1,564	\$0	\$0	\$1,564	\$6,256
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	\$3,128	\$1,564	\$0	\$0	\$1,564	\$6,256

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Replace Computers	\$ 3,128	E	ERF	\$ -	\$ 3,128	\$ -	\$ -	\$ -	\$ -	\$ 3,128
27-01	Replacement	Computer	Replace Computers	\$ 1,564	E	ERF	\$ -	\$ -	\$ 1,564	\$ -	\$ -	\$ -	\$ 1,564
30-01	Replacement	Computer	Replace Computers	\$ 1,564	E	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,564	\$ 1,564
													\$ -
													\$ -
			Grand Total	\$ 6,256			\$ -	\$ 3,128	\$ 1,564	\$ -	\$ -	\$ 1,564	\$ 6,256

Reserve Schedule

Reserve Fund: 1.018 Health & Capital Planning Strategies

Assets held by the Health and Capital Planning Strategies are office equipment and office furniture.
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Reserve Cash Flow

Fund: 1022 Fund Center: 101851
ERF Group: HP.ERF

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	7,543	9,593	8,465	8,901	10,901	12,901
Actual Purchase	-					
Planned Purchase (Based on Capital Plan)	-	(3,128)	(1,564)	-	-	(1,564)
Transfer from Operating Budget	2,000	2,000	2,000	2,000	2,000	2,000
Interest Revenue	50					
Ending Balance \$	9,593	8,465	8,901	10,901	12,901	13,337

Assumptions/Background:

2026 - 2 standard laptops
2027 - 1 standard laptop
2030 - 1 standard laptop

CAPITAL REGIONAL DISTRICT

2026 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 2025 to 2026

Service: 1.022 Information Technology

Total Expenditure**Comments****2025 Budget****15,392,770****Change in Wages & Benefits:**

Base wages & benefits change	258,504	Inclusive of estimated collective agreement changes
Annualization of 2025 positions	295,242	
Step increase/paygrade change	134,134	
Overtime and standby	23,330	Normalizing budget for actual trends for standby pay and resulting overtime
Total Change in Wages & Benefits	711,210	

Other Changes:

Software Licences & Computer Maintenance	256,632	Inflationary increase to ongoing IT-managed software licence subscriptions including SAP; CrowdStrike; Palo Alto; and VMWare
	180,000	Vendor increase to annual software licencing for ESRI
	13,000	2025 IBC: 13a-3.2 SAP S4HANA Enhancements
Consulting	25,000	2025 IBC: 13a-5.1 Project Service Management Platform
Transfer to ERP Projects Reserve	8,690	
One-time initiatives	(232,500)	Successful completion of one-time 2025 reserve-funded initiatives
Other Costs	(53,175)	
Total Other Changes	197,647	

2026 Budget**16,301,627****Summary of % Expense Increase**

2026 Base salary and step increases	2.6%
Annualization of 2025 positions	1.9%
Software licences	1.8%
Completion of one-time initiatives	-1.5%
Balance of increase	1.2%
% expense increase from 2025:	5.9%

% Requisition increase from 2025 (if applicable):	3.0%	Requisition funding is 18% of service revenue
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Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$21,430 (0.14%) due mainly to vacant positions offset by software licencing costs. This variance will be moved to ERP Projects Reserve, which has an expected year end balance of \$4,123,925 before this transfer.

1.022 INFORMATION TECHNOLOGY	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD	ESTIMATED	2026							
	BUDGET	ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	7,997,638	7,656,469	8,708,848	-	-	8,708,848	9,414,123	9,759,907	9,991,961	10,229,362
Allocations	685,282	671,292	711,844	-	3,604	715,448	759,798	794,044	787,112	797,610
Consulting	267,430	74,930	50,310	-	217,500	267,810	288,720	924,270	91,321	80,061
Contract for Services	800,370	716,200	717,980	-	100,000	817,980	732,330	1,096,970	760,420	774,110
Software Licenses & Computer Mtce	3,523,380	3,561,500	3,073,190	395,562	211,500	3,680,252	4,374,543	5,430,360	5,689,642	5,963,269
Other Operating Expenses	763,200	552,370	667,410	-	120,500	787,910	831,187	825,239	706,119	719,590
TOTAL OPERATING COSTS	14,037,300	13,232,761	13,929,582	395,562	653,104	14,978,248	16,400,701	18,830,791	18,026,575	18,564,002
*Percentage Increase over prior year			-0.8%	2.8%	4.7%	6.7%	9.5%	14.8%	-4.3%	3.0%
<u>CAPITAL / RESERVE</u>										
Transfer to ERP Projects Fund	482,630	504,060	491,320	-	-	491,320	557,326	568,470	578,700	589,120
Transfer to S/4 Hana Project Fund	872,840	872,840	832,059	-	-	832,059	-	-	-	-
Transfer to Equipment Replacement Fund	-	-	-	-	-	-	45,000	53,970	54,950	55,940
TOTAL CAPITAL / RESERVES	1,355,470	1,376,900	1,323,379	-	-	1,323,379	602,326	622,440	633,650	645,060
TOTAL COSTS	15,392,770	14,609,661	15,252,961	395,562	653,104	16,301,627	17,003,027	19,453,231	18,660,225	19,209,062
*Percentage increase over prior year Total Costs			-0.9%	2.6%	4.2%	5.9%	4.3%	14.4%	-4.1%	2.9%
Funding from Capital Fund	(475,531)	(309,839)	(328,623)	-	-	(328,623)	-	-	-	-
Funding from Operating Reserve	(857,000)	(232,500)	-	-	(624,500)	(624,500)	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	14,060,239	14,067,322	14,924,339	395,562	28,604	15,348,505	17,003,027	19,453,231	18,660,225	19,209,062
Service Fees	(40,000)	(45,000)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
Other Income	-	(2,083)	-	-	-	-	-	-	-	-
TOTAL REVENUES	(40,000)	(47,083)	(40,000)	-	-	(40,000)	(40,000)	(40,000)	(40,000)	(40,000)
NET COSTS	14,020,239	14,020,239	14,884,339	395,562	28,604	15,308,505	16,963,027	19,413,231	18,620,225	19,169,062
*Percentage increase over prior year Net Costs			6.2%	2.8%	0.2%	9.2%	10.8%	14.4%	-4.1%	2.9%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	51.77	51.77	51.50			51.50	57.50	58.00	58.00	58.00
Term	3.0	3.0	3.0			3.0	-	-	-	-

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

Service No.	1.022 Information Technology	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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EXPENDITURE

Buildings	\$30,000	\$25,000	\$20,000	\$0	\$0	\$0	\$45,000
Equipment	\$1,537,898	\$4,899,311	\$791,333	\$560,430	\$100,628	\$47,059	\$6,398,761
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$120,000	\$120,000	\$0	\$0	\$0	\$0	\$120,000
	\$1,687,898	\$5,044,311	\$811,333	\$560,430	\$100,628	\$47,059	\$6,563,761

SOURCE OF FUNDS

Capital Funds on Hand	\$1,517,898	\$4,766,898	\$740,000	\$495,000	\$60,000	\$0	\$6,061,898
Debenture Debt (New Debt Only)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment Replacement Fund	\$170,000	\$277,413	\$71,333	\$65,430	\$40,628	\$47,059	\$501,863
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
	\$1,687,898	\$5,044,311	\$811,333	\$560,430	\$100,628	\$47,059	\$6,563,761

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
20-02	Replacement	Data Centre Replacements	Virtual Server Hosts Capacity Upgrade	\$ 550,000	E	Cap	\$ 100,000.00	\$ 100,000	\$ 450,000	\$ -	\$ -	\$ -	\$ 550,000
20-03	Replacement	Data Centre Replacements	Application Load Balancer Upgrade	\$ 65,000	E	Cap	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000
20-05	Replacement	Data Centre Replacements	Uninterruptible Power Supply Upgrades (multiple CRD buildings in IT Communication Closets). Data centre / server room (MDF): racks or rows feeding servers, storage/SAN, hypervisors, core firewalls, load balancers, management/OOB gear, backup systems. Network closets (IDFs): distribution/access switches (especially PoE switches powering phones, APs, cameras), edge firewalls, routers.Voice/Collaboration: SBCs, gateways/ATAs, call queues/IVR hardware, Teams Rooms controllers. OT/SCADA & field sites: PLC/RTU panels, industrial switches, telemetry radios/microwave, plant/lift/pump stations, reservoirs; keeps control/telemetry alive until generator pickup.Security/Building systems: access control panels, NVRs, critical sensors/alarms (for controlled egress and recording continuity). Critical workstations/consoles: dispatch, operations, and NOC seats where a desktop outage is high-impact.	\$ 150,000	E	Cap	\$ 10,000.00	\$ 20,000	\$ 10,000	\$ 60,000	\$ 60,000	\$ -	\$ 150,000
20-06	Replacement	Data Centre Replacements	Upgrade of Phone switches and servers (625 Fisgard Data Centre). Core components: Call control: Cisco Unified Communications Manager (CUCM) cluster (publisher/subscribers) providing extensions, dial plan, policies, and device registration. Messaging/IVR: Cisco Unity Connection for voicemail; auto-attendants/menus (Unity or UCCX, if used). Gateways/SBC: ISR/ASR routers with CUBE for SIP trunking and/or PRI/s/analog; MGCP/SIP control; FXS/FXO for legacy endpoints (elevators, alarms, fax, paging). Survivability: SRST on branch gateways to maintain local calling during WAN outages. Endpoints: Cisco IP phones/softphones powered via PoE switches; optional analog sets via FXS.	\$ 430,000	E	Cap	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
18-07	Replacement	Data Centre Replacements	Replacement of legacy server Infrastructure supporting corporate applications located at (625 Fisgard Data Centre)	\$ 75,000	E	Cap	\$ 75,000.00	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
20-07	Replacement	Meeting Room Equipment Replacement	Upgrade of legacy A/V technology to MS Teams Rooms (625 Fisgard) 6th Floor Training Room.	\$ 185,000	E	ERF	\$ 50,000.00	\$ 125,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 205,000
23-01	Replacement	2023 IBC 15f-1.9 SAP Lifecycle Replacement	SAP platform upgrade from ECC to S4 HANA (Upgrade of server hardware, software, supporting infrastructure) (625 Fisgard Data Centre).	\$ 8,709,000	E	Cap	\$ 292,898.00	\$ 1,241,898	\$ -	\$ -	\$ -	\$ -	\$ 1,241,898
24-03	New	Radio Truck Equipment	Provide, install, and certify complete tool and safety packages for two new crew trucks, including tool storage systems, first-aid kits, fire extinguishers, traffic control devices, and PPE (as per standards)	\$ 70,000	E	Cap	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
24-05	New	Physical Security	Installation of new Access Card Readers for all IT Communication closets at 625 Fisgard including the Data Center Entry as well as communication closets located 2nd Floor Douglas street location.	\$ 100,000	E	Cap	\$ 100,000.00	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-06	Replacement	Brightsign replacements	Replace and standardize BrightSign digital players to current standards to drive three-monitor display systems for IT operations. (625 Fisgard 2nd floor IT Area).BrightSign is a line of purpose-built, solid-state digital signage media players that deliver reliable 24/7 playback to monitors, kiosks, and video walls. They're centrally managed (e.g., via BrightSign Cloud/BrightAuthor) to schedule content, push updates, and support interactive features (GPIO/serial/USB), synchronized multi-screen playback, and 4K/HDR output on supported models.	\$ 10,000	E	Cap	\$ 10,000.00	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
24-18	Replacement	VDI system upgrades	Scale the Virtual Desktop Infrastructure (VDI) — increase compute, storage, and GPU — to improve performance, increase resiliency, and support peak concurrency and high-performance workloads. Virtual Desktop Infrastructure (VDI) delivers Windows desktops and apps from centralized servers (data centre or cloud) to any endpoint. A connection broker authenticates the user (e.g., with MFA), assigns a virtual machine from a pool, and applies policies. Apps, profiles, and data stay in the data centre/cloud—improving security, manageability, and continuity while letting staff work from anywhere.	\$ 50,000	E	Cap	\$ 50,000.00	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-19	New	New Workstations and Office Densification	Purchase of new computers, peripherals, equipment to support 3 new employees in IT (approved through IBC's)	\$ 70,000	B	Cap	\$ 30,000.00	\$ 25,000	\$ 20,000	\$ -	\$ -	\$ -	\$ 45,000
25-02	Replacement	Service Van vehicle replacement	Replace the IT service van and professionally upfit it with modular shelving and lockable bins for organized, secure tool and parts storage.	\$ 120,000	V	ERF	\$ 120,000.00	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

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 2025	2026	2027	2028	2029	2030	5 - Year Total
25-03	Renewal	2025 IBC 13a-3.2 -SAP S4HANA Enhancements	Post-ECC --S/4HANA follow-on work to optimize system performance and stability, simplify and standardize processes, expand embedded analytics and reporting, enable workflow/RPA automation, and harden scalability and security; includes Fiori UX improvements, modernized backup/DR, and uplifted integrations with SAP and non-SAP applications. Deliver post-conversion enhancements for S/4HANA covering performance tuning, process simplification, embedded analytics, workflow/RPA automation, scalability and security hardening, Fiori UX upgrades, backup/disaster-recovery modernization, and integration remediation/expansion across SAP and third-party systems.	\$ 2,610,000	E	Cap	\$ 750,000.00	\$ 2,550,000	\$ -	\$ -	\$ -	\$ -	\$ 2,550,000
26-01	Replacement	Computer Equipment Upgrades	IT Staff device refresh: upgrade/replace end-of-life laptops/desktops with standardized, enterprise-managed hardware to enhance reliability, security, and user experience.Modernize staff endpoints by transitioning to current-generation, Windows 11-ready hardware with approved docks, monitors, and accessories, aligned to corporate standards.	\$ 176,863	E	ERF	\$ -	\$ 32,413	\$ 51,333	\$ 45,430	\$ 20,628	\$ 27,059	\$ 176,863
26-02	Replacement	2025 IBC 13a-3.3 - Communications Infrastructure Improvements	Upgrade core, distribution, and access networks and enhance cellular (LTE/5G) availability to ensure reliable, secure connectivity for critical operations.Upgrade supporting facility networks with increased backhaul capacity, improved Wi-Fi and cellular coverage, and security controls to support always-on services.	\$ 160,000	E	Cap	\$ -	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ 160,000
26-03	Replacement	2025 IBC 13a-4.3 - Cyber Security Network Improvements	Upgrade and/or replace CRD cybersecurity by replacing legacy firewalls, routers, and VPN gateways with next-gen platforms; upgrading endpoint protection to EDR/XDR; enforcing Identity Management, MFA, and PAM; implementing Zero Trust segmentation/micro-segmentation; consolidating detection/response with SIEM/SOAR; and strengthening encryption, backup/DR (immutable + tested), CSPM/CNAPP, DevSecOps, incident response plans, third-party risk, and user awareness training.	\$ 200,000	E	Cap	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
25-07	Replacement	Data Centre Backup and Storage Replacements	Upgrade end-of-life backup servers and repositories to a scale-out, immutable backup platform supporting VM/database/file workloads, cloud/object storage, and rapid recovery.Refresh backup/media servers and storage with an enterprise platform featuring immutability, encryption, MFA/RBAC hardening, and automated recovery testing.	\$ 350,000	E	Cap	\$ 100,000.00	\$ 100,000		\$ -	\$ -	\$ -	\$ 100,000
26-04	New	Radio Truck Procurement	Purchase of 3rd field service vehicle truck to support transportation to 300+ radio sites across the CRD - replaces leased vehicle being funded by Hartland	\$ 150,000	E	Cap	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
27-02	Replacement	2025 IBC 13a-4.5 - Alternate Data Centre	Build a backup Data Center a (location TBC) by 2027 to support CRD's 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
27-03	Replacement	13a-3.6 CRD Legacy Voice Replacem circuits.	Replace legacy voice systems across CRD with Teams Phone and Carrier Services to unify calling, improve reliability, and simplify operations.Migrate all sites from on-prem PBXs or legacy Cisco platforms to Microsoft Teams Voice with certified carriers, including number porting, dial plans, and decommissioning of legacy	\$ 240,000	E	Cap	\$ -	-	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ 240,000
			Grand Total	\$ 14,785,863			\$ 1,687,898	\$ 5,044,311	\$ 811,333	\$ 560,430	\$ 100,628	\$ 47,059	\$ 6,563,761

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				
	2025	2026	2027	2028	2029	2030
Beginning Balance	363,858	340,650	188,237	181,904	190,444	224,766
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(25,348)	(152,413)	(51,333)	(45,430)	(20,628)	(27,059)
Transfer from Operating Budget	-	-	45,000	53,970	54,950	55,940
Interest Income	2,140					
Ending Balance \$	340,650	188,237	181,904	190,444	224,766	253,647

<u>Assumptions/Background:</u> Planned purchases include computer equipment replacements for staff (2026-2030) and replacement of one vehicle in 2026.
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Equipment Reserve Schedule

Reserve Fund: 1.022 Fiskard Meeting Room ERF

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

Equipment Reserve Cash Flow

Fund: 1022 Fund Center: 102217

ERF Group: ITMTGROOM.ERF (ITG.ERF)

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	121,458	142,073	37,073	37,073	37,073	37,073
Actual Purchases						
Planned Purchases (Based on Capital Plan)	-	(125,000)	(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	615					
Ending Balance \$	142,073	37,073	37,073	37,073	37,073	37,073

Assumptions/Background:

Replacement of meeting room audio/video components.

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Housing, Planning & Protective Services

COMMITTEE REVIEW

Service: 1.024 GM - Housing, 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 - Housing, Planning & Protective Services

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	483,817	459,367	458,285	-	-	458,285	471,507	485,103	496,671	508,516
Contract for Services	2,580	2,500	2,630	-	-	2,630	2,680	2,730	2,880	3,640
Internal Allocations	110,962	110,962	177,247	-	1,802	179,049	185,400	190,749	194,516	198,304
Operating Other	29,700	27,790	29,400	-	-	29,400	21,610	22,040	22,971	23,813
TOTAL OPERATING COSTS	627,059	600,619	667,562	-	1,802	669,364	681,197	700,622	717,038	734,273
*Percentage Increase over prior year						6.7%	1.8%	2.9%	2.3%	2.4%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	-	-	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL CAPITAL / RESERVES	-	-	1,000	-	-	1,000	1,000	1,000	1,000	1,000
TOTAL COSTS	627,059	600,619	668,562	-	1,802	670,364	682,197	701,622	718,038	735,273
<u>FUNDING SOURCES (REVENUE)</u>										
Internal Recoveries	(302,126)	(302,126)	(339,598)	-	-	(339,598)	(346,395)	(353,323)	(360,141)	(367,140)
TOTAL REVENUES	(302,126)	(302,126)	(339,598)	-	-	(339,598)	(346,395)	(353,323)	(360,141)	(367,140)
NET COSTS	324,934	298,494	328,964	-	1,802	330,766	335,802	348,299	357,897	368,133
*Percentage increase over prior year Net Costs						1.8%	1.5%	3.7%	2.8%	2.9%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	2.5	2.5	2.0	-	-	2.0	2.0	2.0	2.0	2.0

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

Service No.	1.024	Carry						
	GM - Planning & Protective Service	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$2,203	\$3,128	\$0	\$0	\$0	\$5,331
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	\$2,203	\$3,128	\$0	\$0	\$0	\$5,331

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	\$2,203	\$3,128	\$0	\$0	\$0	\$5,331
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	\$2,203	\$3,128	\$0	\$0	\$0	\$5,331

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 2,203	E	ERF	\$ -	\$ 2,203	\$ -	\$ -	\$ -	\$ -	\$ 2,203
27-01	Replacement	Computer	Computer Replacement	\$ 3,128	E	ERF	\$ -	\$ -	\$ 3,128	\$ -	\$ -	\$ -	\$ 3,128
													\$ -
													\$ -
			Grand Total	\$ 5,331			\$ -	\$ 2,203	\$ 3,128	\$ -	\$ -	\$ -	\$ 5,331

Reserve Schedule

Reserve Fund: 1.024 - GM Housing, Planning & Protective Services

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Reserve Cash Flow

Fund: 1022 Fund Center: 101955 ERF Group: PLANPROT.ERF	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	30,044	30,044	28,841	26,713	27,713	28,713
Actual Purchases	-					
Planned Purchase (Based on Capital Plan)	-	(2,203)	(3,128)			-
Transfer from Operating Budget	-	1,000	1,000	1,000	1,000	1,000
Interest Income		-	-	-	-	-
Ending Balance \$	30,044	28,841	26,713	27,713	28,713	29,713

<u>Assumptions/Background:</u>

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Emergency

COMMITTEE REVIEW

Service: 1.025 Corporate Emergency

Committee: Planning and 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 and Protective Services

FUNDING:

Requisition

Change in Budget 2025 to 2026
Service: 1.025 Corporate Emergency

Total Expenditure

Comments

2025 Budget

572,266

Change in Salaries:

Step change/paygrade change	26,775
Total Change in Salaries	26,775

Other Changes:

Standard Overhead Allocation	33,031	Increase in 2025 operating costs
Building Occupancy Allocation	14,688	
Contract for services (2025)	(50,555)	2025 One time contract for services for EDMA review (\$40,000 carried over to 2026)
Contract for services (2026)	40,000	2026 One time contract for services for EDMA review (\$40,000 carried over from 2025)
Supplies	(10,000)	2025 One time office costs associated with new ongoing FTEs
Software	14,795	Alertable emergency notification system
Other Costs	3,685	
Total Other Changes	45,644	

2026 Budget

644,685

Summary of % Expense Change

Step/paygrade change	4.7%
Reduction in one-time contract for services	-1.8%
2025 one-time supplies	-1.7%
OH & Building Occupancy allocations	8.3%
Software costs	2.6%
Balance of change	0.6%
% expense increase from 2025:	12.7%

% Requisition change from 2025 (if applicable):

21.8%

Requisition funding is 77.5% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is a an estimated one-time favourable variance of \$30,185 (5.3%) largely due to the deferral of EDMA contract for services expenses (\$40,000), partially offset by increase in software costs for the new Alertable notification system (\$14,800). This variance will be carried forward to 2026 to partially offset increased service costs.

1.025 - Corporate Emergency

OPERATING COSTS

	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL
Salaries and Wages	217,113	218,209
Contracts and Consulting Services	80,555	40,000
Allocations	199,338	199,338
Supplies	12,520	15,871
Licences and Fees	8,480	22,000
Other Operating Expenses	54,260	94,663

TOTAL OPERATING COSTS

*Percentage Increase over prior year

Internal Recoveries	(103,805)	(103,805)
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OPERATING COSTS LESS INTERNAL RECOVERIES

Estimated Balance c/fwd from 2025 to 2026	-	30,185
Balance c/fwd from 2024 to 2025	(64,159)	(64,159)
Grant Revenue	-	(48,000)

NET COSTS

*Percentage increase over prior year

AUTHORIZED POSITIONS

Salaried FTE	2	2
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BUDGET REQUEST

2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL
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243,888	-	-	243,888
30,000	-	40,000	70,000
245,988	-	3,604	249,592
2,570	-	-	2,570
23,275	-	-	23,275
55,360	-	-	55,360

TOTAL OPERATING COSTS

5.0% 7.6% 12.7%

(121,944)	-	-	(121,944)
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OPERATING COSTS LESS INTERNAL RECOVERIES

-	-	(30,185)	(30,185)
-	-	-	-
-	-	-	-

NET COSTS

18.5% 3.3% 21.8%

2			2
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FUTURE PROJECTIONS

2027	2028	2029	2030
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250,940	258,200	264,360	270,680
30,000	30,000	30,000	30,000
252,024	258,260	263,204	268,260
2,620	2,670	2,720	2,770
54,240	24,720	25,210	25,710
56,502	57,665	58,839	60,046

TOTAL OPERATING COSTS

0.3% -2.3% 2.0% 2.0%

(125,470)	(129,100)	(132,180)	(135,340)
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OPERATING COSTS LESS INTERNAL RECOVERIES

-	-	-	-
-	-	-	-
-	-	-	-

NET COSTS

5.7% -3.5% 1.9% 1.9%

2	2	2	2
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CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.025 Corporate Emergency	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$7,000	\$0	\$5,000	\$0	\$0	\$0	\$12,000
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	\$7,000	\$0	\$5,000	\$0	\$0	\$12,000
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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	\$7,000	\$0	\$5,000	\$0	\$0	\$0	\$12,000
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	\$7,000	\$0	\$5,000	\$0	\$0	\$12,000
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Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

5 YEAR CAPITAL PLAN

Service Name: Corporate Emergency

[illegible]

Service:1.025Corporate 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: Fund Centre:	1022 101978	Estimated	Budget				
		2025	2026	2027	2028	2029	2030
Beginning Balance		52,373	38,373	31,373	31,373	26,373	26,373
Transfer from Op Budget		-	-	-	-	-	-
Expenditures		(14,000)	(7,000)	-	(5,000)	-	-
Interest Income		-					
Ending Balance \$		38,373	31,373	31,373	26,373	26,373	26,373

Assumptions/Background:

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

CAPITAL REGIONAL DISTRICT

2026 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 2025 to 2026
Service: 1.027 First Nations Relations

Total Expenditure

Comments

2025 Budget 1,880,951

Change in Salaries:

Base wages & benefits change	17,432
Annualization of 2025 position	35,438
1.0 FTE First Nations Liason	91,178

Inclusive of estimated collective agreement changes
Annualization of 2024 IBC 15a-1.2: First Nations Project Coordinator
2026 IBC 2a-2.3: Master Plan Program funded through the Regional Water rate

Total Change in Wages & Benefits 144,048

Other Changes:

Contract for Services & Meeting Expenses	41,390
Standard Overhead Allocation	12,859
Building Occupancy Allocation	20,546
Human Resources Allocation	9,174
Other Costs	8,230

One-time Reconciliation Action Plan engagements deferred to 2026
Increase in 2025 operating costs
Increase in 2025 office space
Increase in 2025 wages & benefits
New staffing costs - travel, training, equipment

Total Other Changes 92,199

2026 Budget 2,117,198

Summary of % Expense Increase

2026 Base salary and benefit change	0.9%
+1.0 FTE and salary annualization	6.7%
2025 one-time initiatives	2.2%
Allocations	2.3%
Balance of increase	0.5%
% expense increase from 2025:	12.6%

% Requisition increase from 2025 (if applicable): 5.8%

Requisition funding is 70% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$420k (29.8%) due to temporary staff vacancies resulting in further work being deferred. This surplus will be transferred to the Legislative and General Operating Reserve and held within a BX designated for FNR initiatives.

1.027 First Nations Relations	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	849,475	642,899	889,123	104,400	-	993,523	1,049,262	1,079,563	1,105,333	1,131,699
Allocations	86,586	86,586	108,619	20,546	-	129,165	129,645	133,771	134,106	136,313
Meetings, Programs & Special Events	152,600	71,500	48,450	3,030	57,000	108,480	52,510	53,560	54,630	55,720
Contract for Services	737,970	414,800	376,630	-	450,000	826,630	384,160	391,840	399,680	407,670
Legal Expenses	1,310	7,000	1,330	-	-	1,330	1,360	1,390	1,420	1,450
Other Operating Expenses	50,410	37,500	34,870	8,200	12,400	55,470	43,991	44,937	45,909	46,907
TOTAL OPERATING COSTS	1,878,351	1,260,285	1,459,022	136,176	519,400	2,114,598	1,660,928	1,705,061	1,741,078	1,779,759
*Percentage Increase over prior year			-22.3%	7.2%	27.7%	12.6%	-21.5%	2.7%	2.1%	2.2%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Reserve	2,600	2,600	2,600	-	-	2,600	4,100	4,100	4,100	4,100
TOTAL COSTS	1,880,951	1,262,885	1,461,622	136,176	519,400	2,117,198	1,665,028	1,709,161	1,745,178	1,783,859
*Percentage Increase over prior year Total Costs			-22.3%	7.2%	27.6%	12.6%	-21.4%	2.7%	2.1%	2.2%
Internal Recoveries	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS LESS INTERNAL RECOVERIES	1,880,951	1,262,885	1,461,622	136,176	519,400	2,117,198	1,665,028	1,709,161	1,745,178	1,783,859
<u>SOURCES OF FUNDING</u>										
Transfer from Internal Reserve Account	(473,000)	(232,600)	-	-	(507,000)	(507,000)	-	-	-	-
Internal cost recovery	-	-	-	(108,600)	(12,400)	(121,000)	(129,290)	(132,910)	(135,980)	(139,130)
Other Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	(473,000)	(232,600)	-	(108,600)	(519,400)	(628,000)	(129,290)	(132,910)	(135,980)	(139,130)
NET COSTS	1,407,951	1,030,285	1,461,622	27,576	-	1,489,198	1,535,738	1,576,251	1,609,198	1,644,729
*Percentage Increase over prior year Net Costs			3.8%	2.0%	0.0%	5.8%	3.1%	2.6%	2.1%	2.2%
AUTHORIZED POSITIONS:										
Salaried	6.0	6.0	6.0	1.0	-	7.0	7.0	7.0	7.0	7.0

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

Service No.	1.027	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	First Nations Relations							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$1,564	\$5,331	\$5,331	\$0	\$0	\$12,226	
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	\$1,564	\$5,331	\$5,331	\$0	\$0	\$12,226	

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	\$1,564	\$5,331	\$5,331	\$0	\$0	\$12,226	
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	\$1,564	\$5,331	\$5,331	\$0	\$0	\$12,226	

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 1,564	E	ERF	\$ -	\$ 1,564	\$ -	\$ -	\$ -	\$ -	\$ 1,564
27-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,331	E	ERF	\$ -	\$ -	\$ 5,331	\$ -	\$ -	\$ -	\$ 5,331
28-01	Replacement	Computer Equipment Replacement	Computer Equipment Replacement	\$ 5,331	E	ERF	\$ -	\$ -	\$ -	\$ 5,331	\$ -	\$ -	\$ 5,331
													\$ -
													\$ -
			Grand Total	\$ 12,226			\$ -	\$ 1,564	\$ 5,331	\$ 5,331	\$ -	\$ -	\$ 12,226

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

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	9,169	11,769	12,805	11,574	10,343	14,443
Actual Purchases	-					
Planned Purchases (Based on Capital Plan)	-	(1,564)	(5,331)	(5,331)	-	-
Transfer from Operating Budget	2,600	2,600	4,100	4,100	4,100	4,100
Interest Income						
Ending Balance \$	11,769	12,805	11,574	10,343	14,443	18,543

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Parks, Recreation & Environmental Services

COMMITTEE REVIEW

Service: 1.028 GM - Parks, Recreation & Environmental Services

Committee: Environmental Services

DEFINITION:

The oversight of Parks, Recreation & Environmental Services for the Capital Regional District Board

SERVICE DESCRIPTION:

The General Manager provides overall direction and supporting administrative oversight for all Parks, Recreation & Environmental Services. 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 - Parks, Recreation & Environmental Services

	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries and Wages	404,894	407,964	445,715	-	-	445,715	458,519	471,683	482,908	494,393
Contract for Services	3,279	-	10,000	-	-	10,000	10,202	3,412	3,480	3,549
Allocation - Standard Overhead	54,452	54,452	52,370	-	-	52,370	51,478	52,508	53,558	54,629
Allocation - Human Resources	15,726	15,726	15,312	-	-	15,312	17,914	18,757	18,058	18,233
Allocation - Building Occupancy	26,609	26,609	25,570	-	-	25,570	26,790	27,969	28,420	28,883
Insurance	720	720	660	-	-	660	695	731	768	807
TOTAL OPERATING COSTS	505,680	505,471	549,627	-	-	549,627	565,598	575,060	587,192	600,495
*Percentage Increase over prior year		0.0%	8.7%	0.0%	0.0%	8.7%	2.9%	1.7%	2.1%	2.3%
Recovery for First Aid Officer	(102)	(102)	(104)	-	-	(104)	(106)	(108)	(110)	(112)
NET COSTS	505,578	505,369	549,523	-	-	549,523	565,492	574,952	587,082	600,383
*Percentage increase over prior year Net Costs		0.0%	8.7%	0.0%	0.0%	8.7%	2.9%	1.7%	2.1%	2.3%
AUTHORIZED POSITIONS: Salaried	2.0	2.0	2.0	-	-	2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Corporate Communications & Engagement

COMMITTEE REVIEW

Service: 1.118 Corporate Communications & Engagement

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 2025 to 2026

Service:

1.118 CORPORATE COMMUNICATIONS & ENGAGEMENT	Total Expenditure	Comments
2025 Budget	1,458,959	
Change in Wages & Benefits:		
Base wages & benefits change	39,040	Inclusive of estimated collective agreement changes
Step increase/paygrade change	35,544	
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications Officer	94,704	CRD Evolves Transition: Position relocated from 1.280 Regional Parks
1.0 FTE Communications and Special Event Coordin	114,367	CRD Evolves Transition: Position relocated from 1.44X Panorama
1.0 FTE Communications Liaison	114,221	CRD Evolves Transition: Position relocated from 1.521 ERM
1.0 FTE Communications Coordinator	114,367	CRD Evolves Transition: Position relocated from 2.670 Regional Water Supply
0.5 FTE Production Communications Coordinator	50,355	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Supv Communications and Education Development	137,824	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Outreach Coordinator	100,710	CRD Evolves Transition: Position relocated from 1.578 Environmental Protection
1.0 FTE Regional Housing Communications Coordinator	114,221	CRD Evolves Transition: Position relocated from 1.310 Land, Banking and Housing
1.0 FTE Communications Liaison	100,710	CRD Evolves Transition: Position relocated from 50% 1.024 GMPPS; 50% 1.324 Reg
1.0 FTE Communications Liason	114,367	CRD Evolves Transition: Position relocated from 1.576 Environmental Engineering
Auxiliary support costs	90,000	CRD Evolves Transition: Auxiliary support for 1.521 ERM
Overtime and standby pay	40,000	CRD Evolves Transition: Additional employee costs
Other	140	
Total Change in Wages & Benefits	1,374,933	
Other Changes:		
Office & Equipment Costs	192,820	CRD Evolves Transition: Operating costs associated with transferred FTEs
Other Costs	9,298	
Total Other Changes	202,118	
2026 Budget	3,036,010	
Summary of % Expense Increase		
CRD Evolves Transition	102.3%	
2026 Base salary and benefit change	5.1%	
Balance of increase	0.6%	
% expense increase from 2025:	108.1%	
% Requisition increase from 2025 (if applicable):	2.1%	<i>Requisition funding is 18% of service revenue</i>

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$18,700 (1.3%) due minor variances on wages & benefits. This variance will be moved to the Legislative and General Operating Reserve.

1.118 - CORPORATE COMMUNICATIONS & ENGAGEMENT	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	2026 ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS:</u>										
Salaries and Wages	1,191,183	1,180,000	2,566,116	-	-	2,566,116	2,635,374	2,710,350	2,651,168	2,714,517
Allocations	107,006	107,006	109,782	-	10,812	120,594	120,466	125,878	124,970	126,661
Contract for Services	61,010	58,000	64,600	-	-	64,600	65,890	67,210	68,550	69,920
Printing & Copying	8,390	1,500	19,240	-	-	19,240	19,620	20,010	20,410	20,820
Other Operating Expenses	85,370	87,770	249,460	-	-	249,460	278,452	270,786	276,201	281,768
TOTAL OPERATING COSTS	1,452,959	1,434,276	3,009,198	-	10,812	3,020,010	3,119,802	3,194,234	3,141,299	3,213,686
*Percentage Increase over prior year			107.1%	0.0%	0.7%	107.9%	3.3%	2.4%	-1.7%	2.3%
<u>CAPITAL / RESERVE</u>										
Transfer to Equipment Replacement Fund	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL CAPITAL / RESERVES	6,000	6,000	16,000	-	-	16,000	16,200	16,400	16,610	16,820
TOTAL COSTS	1,458,959	1,440,276	3,025,198	-	10,812	3,036,010	3,136,002	3,210,634	3,157,909	3,230,506
*Percentage increase over prior year Total Costs			107.4%	0.0%	0.7%	108.1%	3.3%	2.4%	-1.6%	2.3%
Funding from Internal Reserves	(28,000)	(28,000)	-	-	-	-	-	-	-	-
Funding from Internal Allocation - CRD Evolves	-	-	(1,528,030)	-	-	(1,528,030)	(1,451,835)	(1,490,887)	(1,401,211)	(1,433,360)
TOTAL COSTS LESS INTERNAL RECOVERIES	1,430,959	1,412,276	1,497,168	-	10,812	1,507,980	1,684,167	1,719,747	1,756,698	1,797,146
<u>REVENUE</u>										
Interest Income	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-	-	-	-	-
NET COSTS	1,430,959	1,412,276	1,497,168	-	10,812	1,507,980	1,684,167	1,719,747	1,756,698	1,797,146
*Percentage increase over prior year Net Costs			4.6%	0.0%	0.8%	5.4%	11.7%	2.1%	2.1%	2.3%
<u>AUTHORIZED POSITIONS:</u>										
Salaried	8.0	8.0	18.5		-	18.5	18.5	18.5	17.5	17.5

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

Service No.	1.118	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
	Corporate Communications & Engagement							

EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$279,500	\$292,419	\$19,989	\$6,663	\$5,099	\$13,326	\$337,496
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
	\$279,500	\$292,419	\$19,989	\$6,663	\$5,099	\$13,326	\$337,496

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	\$12,919	\$19,989	\$6,663	\$5,099	\$13,326	\$57,996
Grants (Federal, Provincial)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Donations / Third Party Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve Fund	\$279,500	\$279,500	\$0	\$0	\$0	\$0	\$279,500
	\$279,500	\$292,419	\$19,989	\$6,663	\$5,099	\$13,326	\$337,496

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

Service #:

1.118

Service Name:

Corporate Communications & Engagement

PROJECT DESCRIPTION				PROJECT BUDGET & SCHEDULE									
Project Number	Capital Expenditure Type	Capital Project Title	Capital Project Description	Total Project Budget	Asset Class	Funding Source	Carryforward from 2025	2026	2027	2028	2029	2030	5 - Year Total
26-01	Replacement	Computer	Computer Replacement	\$ 12,919	E	ERF		\$ 12,919	\$ -	\$ -	\$ -		\$ 12,919
27-01	Replacement	Computer	Computer Replacement	\$ 19,989	E	ERF		\$ -	\$ 19,989	\$ -	\$ -		\$ 19,989
28-01	Replacement	Computer	Computer Replacement	\$ 6,663	E	ERF		\$ -	\$ -	\$ 6,663	\$ -		\$ 6,663
29-01	Replacement	Computer	Computer Replacement	\$ 5,099	E	ERF		\$ -	\$ -	\$ -	\$ 5,099		\$ 5,099
22-01	Replacement	CRD Public Website	CRD Public Website	\$ 754,000	E	Res	\$ 279,500	\$ 279,500	\$ -	\$ -	\$ -	\$ -	\$ 279,500
30-01	Replacement	Computer	Computer Replacement	\$ 13,326	E	ERF						\$ 13,326	\$ 13,326
													\$ -
													\$ -
			Grand Total	\$ 811,996			\$ 279,500	\$ 292,419	\$ 19,989	\$ 6,663	\$ 5,099	\$	\$ 337,496

13,326

Reserve Fund: 1.118 Corporate Communications & Engagement

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

	Estimated	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	16,489	16,735	19,816	16,027	25,764	37,275
Actual Purchases						
Planned Purchases (Based on Capital Plan)	(5,754)	(12,919)	(19,989)	(6,663)	(5,099)	(13,326)
Transfer from Operating Budget	6,000	16,000	16,200	16,400	16,610	16,820
Interest Income						
Ending Balance \$	16,735	19,816	16,027	25,764	37,275	40,769

Assumptions/Background:

CAPITAL REGIONAL DISTRICT

2026 BUDGET

GM - Electoral Area Services

COMMITTEE REVIEW

Service: 1.029 GM - Electoral Area Services

Committee: Electoral Area

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 2025 to 2026

Service: 1.029 GM - Electoral Area Services

Total Expenditure

Comments

2025 Budget

249,995

Change in Salaries:

Salary cost

220,600

Annualization of salary costs, service initiated Q3 2025

Total Change in Salaries

220,600

Other Changes:

Human Resources Allocation

7,261

Increase in 2025 wages & benefits budget

Supplies

(19,990)

One time 2025 Office costs associated with new ongoing FTEs

Other

(180)

Total Other Changes

(12,909)

2026 Budget

457,686

Summary of % Expense Change

Salaries and wages

88.2%

Balance of change

-5.2%

% expense increase from 2025:

83.1%

% Requisition increase from 2025 (if applicable):

83.1%

Requisition funding is (30)% of service revenue

Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

Overall operating expenses are on plan with no notable surplus or deficit expected

1.029 - GM - Electoral Area Services	2025		BUDGET REQUEST				FUTURE PROJECTIONS			
	BOARD BUDGET	ESTIMATED ACTUAL	CORE BUDGET	ONGOING	ONE-TIME	TOTAL	2027	2028	2029	2030
<u>OPERATING COSTS</u>										
Salaries & Wages	191,995	191,045	412,595	-	-	412,595	424,536	436,817	447,254	457,933
Contract for Services	4,500	4,500	3,570	-	-	3,570	3,640	3,710	3,780	3,850
Internal Allocations	25,000	25,000	32,261	-	-	32,261	33,994	34,903	35,093	35,706
Operating Other	28,500	29,450	9,260	-	-	9,260	9,444	9,628	9,812	9,997
TOTAL OPERATING COSTS	249,995	249,995	457,686	-	-	457,686	471,614	485,058	495,939	507,486
*Percentage Increase over prior year						83.1%	3.0%	2.9%	2.2%	2.3%
TOTAL COSTS	249,995	249,995	457,686	-	-	457,686	471,614	485,058	495,939	507,486
<u>FUNDING SOURCES (REVENUE)</u>										
Internal Recoveries	(174,997)	(174,997)	(320,380)	-	-	(320,380)	(330,130)	(339,541)	(347,157)	(355,240)
TOTAL REVENUES	(174,997)	(174,997)	(320,380)	-	-	(320,380)	(330,130)	(339,541)	(347,157)	(355,240)
NET COSTS	74,998	74,998	137,306	-	-	137,306	141,484	145,517	148,782	152,246
*Percentage increase over prior year Net Costs						83.1%	3.0%	2.9%	2.2%	2.3%
AUTHORIZED POSITIONS: Salaried	2.0		2.0			2.0	2.0	2.0	2.0	2.0

CAPITAL REGIONAL DISTRICT

2026 BUDGET

Facility Management

COMMITTEE REVIEW

Service: 1.105 Facility Management

Committee: Finance

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:

Finance

FUNDING:

GENERAL INFORMATION:

All costs are recovered from user departments and requisition.

Change in Budget 2025 to 2026
Service: 1.105 Facilities Management

Total Expenditure

Comments

2025 Budget

2,158,469

Change in Wages & Benefits:

Base wages & benefits change	21,691	Inclusive of estimated collective agreement changes
Step increase/paygrade change	9,844	
Overtime and standby pay	5,075	Increased program offering

Total Change in Wages & Benefits	36,610
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Other Changes:

Management allocation	(119,906)	Transfer of department from Engineering Services to Real Estate
Transfer to capital	(75,000)	Vehicle purchase in 2025 not included in 2026
Other Costs	(1,550)	

Total Other Changes	(196,456)
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2026 Budget

1,998,623

Summary of % Expense Increase

2026 Base salary and benefit change	1.0%
Step increase/paygrade change	0.5%
Overtime and standby pay	0.2%
Management allocation	-5.6%
Transfer to capital	-3.5%
Other Costs	-0.1%
% expense increase from 2025:	-7.4%

% Requisition increase from 2025 (if applicable):	-1.7%	Requisition funding is (8.4)% of service revenue
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Overall 2025 Budget Performance

(expected variance to budget and surplus treatment)

There is an estimated one-time favourable variance of \$60,000 (2.8%) due mainly to saving in salaries and wages. This variance will be moved to Operating Reserve, which has an expected year end balance of \$220,000 before this transfer.

1.105 Facility Management
OPERATING COSTS:

	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
Salaries and Wages	1,461,333	1,170,324	1,497,943	-	-	1,497,943	1,539,501	1,582,210	1,619,202	1,657,047
Internal Allocations	355,753	353,663	219,976	-	3,604	223,580	233,839	241,558	242,294	246,253
Consulting Service	81,100	58,000	82,560	-	-	82,560	84,210	85,890	87,610	89,360
Operating Supplies	28,190	37,431	28,695	-	-	28,695	29,260	29,860	30,460	31,070
Telecommunication	17,300	16,059	17,615	-	-	17,615	17,970	18,330	18,700	19,070
Vehicle and Equipment	36,985	40,914	37,645	-	-	37,645	38,400	39,170	39,950	40,750
Operating Cost - Other	47,553	36,662	64,685	-	-	64,685	65,980	67,310	68,650	70,020
Deficit	10,255	10,255	-	-	-	-	-	-	-	-

TOTAL OPERATING COSTS

2,038,469	1,723,308	1,949,119	-	3,604	1,952,723	2,009,160	2,064,328	2,106,866	2,153,570
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*Percentage increase over prior year operating costs

-15.5%	-4.38%	-4.21%	2.89%	2.75%	2.06%	2.22%
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CAPITAL / RESERVE

Transfer to ERF	45,000	45,000	45,900	-	-	45,900	46,820	47,760	48,720	49,690
Transfer to Genaral Capital Fund	75,000	75,000	-	-	-	-	-	-	-	-
Transfer to Operating Reserve	-	60,166	-	-	-	-	-	-	-	-
TOTAL CAPITAL / RESERVES	120,000	180,166	45,900	-	-	45,900	46,820	47,760	48,720	49,690

TOTAL COSTS

2,158,469	1,903,474	1,995,019	-	3,604	1,998,623	2,055,980	2,112,088	2,155,586	2,203,260
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*Percentage increase over prior year operating costs

-11.8%	-7.41%	2.87%	2.73%	2.06%	2.21%
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Internal Recoveries	(1,944,015)	(1,667,920)	(1,793,684)	-	(3,604)	(1,797,288)	(1,874,790)	(1,925,905)	(1,965,158)	(2,008,489)
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OPERATING LESS RECOVERIES

214,454	235,554	201,335	-	-	201,335	181,190	186,183	190,428	194,771
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FUNDING SOURCES (REVENUE)

Transfer from Operating reserve	(10,255)	(10,255)	-	-	-	-	-	-	-	-
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Revenue - Other	(33,922)	(55,022)	(33,922)	-	-	(33,922)	(8,932)	(8,942)	(8,952)	(8,962)
TOTAL REVENUE	(44,177)	(65,277)	(33,922)	-	-	(33,922)	(8,932)	(8,942)	(8,952)	(8,962)

Estimated balance C/F from current to Next year

REQUISITION	(170,277)	(170,277)	(167,413)	-	-	(167,413)	(172,258)	(177,241)	(181,476)	(185,809)
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*Percentage increase over prior year requisition

-1.68%	3%	3%	2%	2%
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AUTHORIZED POSITIONS FTE:	12	12	12	-	12	12	12	12	12	12
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CAPITAL REGIONAL DISTRICT
FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2026 to 2030

Service No.	1.105 Facilities Management	Carry Forward from 2025	2026	2027	2028	2029	2030	TOTAL
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EXPENDITURE

Buildings	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Equipment	\$0	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
Land	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Engineered Structures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vehicles	\$0	\$175,000	\$75,000	\$75,000	\$0	\$0	\$0	\$325,000
	\$0	\$210,000	\$110,000	\$110,000	\$35,000	\$35,000	\$500,000	

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	\$210,000	\$110,000	\$110,000	\$35,000	\$35,000	\$500,000	
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	\$210,000	\$110,000	\$110,000	\$35,000	\$35,000	\$500,000	

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
21-01	Replacement	Unit F01112	Replace 2010 Chev Express Van - 01112	\$ 75,000	V	ERF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
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	\$ -	\$ -	\$ -	\$ -	\$ -
25-01	Replacement	Fleet Replacement	Replace 2017 Transit Van - Unit 17002	\$ 75,000	V	ERF	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
26-01	Replacement	Replacement of small equipment	Replacement of small equipment (leaf blowers, pressure washer etc.) with electric	\$ 125,000	E	ERF	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 75,000
26-02	Replacement	Fleet Replacement	Replace 2014 Dodge Ram - Unit F14016	\$ 85,000	V	ERF	\$ -	\$ 25,000	\$ 85,000	\$ -	\$ -	\$ -	\$ -
27-01	Replacement	Equipment Replacement	Replace computers	\$ 50,000	E	ERF	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 85,000
											10,000		\$ -
													\$ -
			Grand Total	\$ 625,000			\$ -	\$ 210,000	\$ 110,000	\$ 110,000	\$ 35,000	\$ 35,000	\$ 500,000

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.

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.

Service:

1.105

Facilities Management

Project Number

26-01

Capital Project Title

Replacement of small equipment

Capital Project Description

Replacement of small equipment (leaf blowers, pressure washer etc.) with electric

Project Rationale

Per FM replacement schedule

Project Number

26-02

Capital Project Title

Fleet Replacement

Capital Project Description

Replace 2014 Dodge Ram - Unit F14016

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
Operating Reserve Summary
2026 - 2030 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				
	2025	2026	2027	2028	2029	2030
Beginning Balance	222,260	220,005	228,005	228,005	228,005	228,005
Planned Purchase	(10,255)					
Transfer from Ops Budget	-					
Interest Income*	8,000	8,000				
Total projected year end balance	220,005	228,005	228,005	228,005	228,005	228,005

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.

**1.105 Facility Management
Asset and Reserve Summary
2026 - 2030 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				
	2025	2026	2027	2028	2029	2030
Beginning Balance	438,982	376,982	215,882	152,702	90,462	104,182
Planned Purchase (Based on Capital Plan)	(110,000)	(210,000)	(110,000)	(110,000)	(35,000)	(35,000)
Transfer from Ops Budget	45,000	45,900	46,820	47,760	48,720	49,690
Proceed disposal of Equipment						
Transfer						
Interest Income*	3,000	3,000				
Total projected year end balance	376,982	215,882	152,702	90,462	104,182	118,872

* 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

2026 BUDGET

CRD Headquarters Building

COMMITTEE REVIEW

October 2025

Service: 1.106 CRD Headquarter Building

Committee: Finance

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:

Finance

FUNDING:

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

1.106 - CRD HQ BUILDING			BUDGET REQUEST				FUTURE PROJECTIONS			
	2025 BOARD BUDGET	2025 ESTIMATED ACTUAL	2026 CORE BUDGET	2026 ONGOING	2026 ONE-TIME	2026 TOTAL	2027 TOTAL	2028 TOTAL	2029 TOTAL	2030 TOTAL
<u>OPERATING COSTS:</u>										
Internal Allocations	329,742	329,742	361,933	-	-	361,933	368,948	376,327	383,852	391,533
Insurance Cost	77,180	77,180	74,250	-	-	74,250	77,963	81,861	85,954	90,251
Repairs and Maintenance Costs	277,475	275,985	317,506	-	-	317,506	323,871	330,340	336,939	343,685
Rental and Leases	128,107	119,735	116,000	-	-	116,000	118,320	120,690	123,100	125,560
Electricity& Utilities	203,000	170,905	171,500	-	-	171,500	174,930	178,430	182,000	185,630
Operating Supplies	17,264	15,365	17,600	-	-	17,600	17,960	18,320	18,690	19,060
Internal Labour Cost	345,000	439,255	350,000	-	-	350,000	357,000	364,140	371,420	378,850
Operating Cost - Other	260,900	262,657	271,550	-	-	271,550	276,939	282,480	288,131	293,895
Additional Space	600,000	529,694	550,000	-	-	550,000	561,000	572,220	583,660	595,330
Deficit	63,357	63,357	-	-	-	-	-	-	-	-
TOTAL OPERATING COSTS	2,302,025	2,283,875	2,230,339	-	-	2,230,339	2,276,931	2,324,808	2,373,746	2,423,794
*Percentage increase over prior year operating costs		-0.8%		-3.11%		-3.11%	2.09%	2.10%	2.11%	2.11%
<u>CAPITAL / RESERVE</u>										
Transfer to Capital Reserve Fund	370,000	370,000	445,000	-	-	445,000	525,000	600,000	600,000	600,000
Transfer to ERF	70,000	70,000	70,000	-	-	70,000	70,000	70,000	70,000	70,000
TOTAL CAPITAL / RESERVES	440,000	440,000	515,000	-	-	515,000	595,000	670,000	670,000	670,000
Debt Expenditures	-	-	-	-	-	-	-	-	-	-
TOTAL COSTS	2,742,025	2,723,875	2,745,339	-	-	2,745,339	2,871,931	2,994,808	3,043,746	3,093,794
*Percentage increase over prior year operating costs		-0.7%				0.12%	4.61%	4.28%	1.63%	1.64%
Internal Recoveries(Building Occupancy)	(2,644,118)	(2,644,118)	(2,719,839)	-	-	(2,719,839)	(2,845,931)	(2,968,298)	(3,016,716)	(3,066,234)
*Percentage increase over prior year operating costs		0.0%				2.9%	4.6%	4.3%	1.6%	1.6%
OPERATING LESS RECOVERIES	97,907	79,757	25,500	-	-	25,500	26,000	26,510	27,030	27,560
<u>FUNDING SOURCES (REVENUE)</u>										
Balance C/F from Prior to Current year	-	-	-	-	-	-	-	-	-	-
Transfer from operating reserve	(63,357)	(63,357)	-	-	-	-	-	-	-	-
Fees Charged	-	-	-	-	-	-	-	-	-	-
Lease Revenue	-	-	-	-	-	-	-	-	-	-
Recovery - Other	(34,550)	(16,400)	(25,500)	-	-	(25,500)	(26,000)	(26,510)	(27,030)	(27,560)
					-	-				
					-	-				
TOTAL REVENUE	(97,907)	(79,757)	(25,500)	-	-	(25,500)	(26,000)	(26,510)	(27,030)	(27,560)
REQUISITION	-	-	-	-	-	-	-	-	-	-
*Percentage increase over prior year requisition										
AUTHORIZED POSITIONS:										
Salaried										
Converted Auxillaries	-	-	-	-	-	-				

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

Service No.	1.106	Carry						
	Facilities and Risk	Forward	2026	2027	2028	2029	2030	TOTAL
		from 2025						

EXPENDITURE

Buildings	\$90,000	\$1,145,000	\$2,540,000	\$140,000	\$140,000	\$130,000	\$4,095,000
Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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
	\$90,000	\$1,145,000	\$2,540,000	\$140,000	\$140,000	\$130,000	\$4,095,000

SOURCE OF FUNDS

Capital Funds on Hand	\$90,000	\$90,000	\$0	\$0	\$0	\$0	\$90,000
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	\$1,055,000	\$2,540,000	\$140,000	\$140,000	\$130,000	\$4,005,000
	\$90,000	\$1,145,000	\$2,540,000	\$140,000	\$140,000	\$130,000	\$4,095,000

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
21-03	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
24-02	New	Safety Systems	Minor Security Upgrades	\$ 75,000	B	Res	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
24-03	New	Energy Management	Minor Energy Upgrades	\$ 75,000	B	Res	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 75,000
24-04	Replacement	Interior Finishes	Flooring Replacement	\$ 50,000	B	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
24-05	New	Interior Upgrades	Gender Neutral Washroom Upgrades	\$ 50,000	B	Cap	\$ 20,000	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
25-02	Replacement	Roof Replacement	4th floor small roof areas	\$ 75,000	B	Cap	\$ 70,000	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000
25-04	Replacement	Fisgard HQ HVAC Replacement / Upgrades	Fisgard HQ HVAC Replacement / Upgrades	\$ 2,640,000	B	Res	\$ -	\$ 230,000	\$ 2,400,000	\$ -	\$ -	\$ -	\$ 2,630,000
26-01	Replacement	Interior Upgrades	Interior paint	\$ 40,000	B	Res	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	\$ 40,000
26-02	Study	Exterior Finishes	Exterior Renewal Workplan Study	\$ 35,000	B	Res	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
26-03	New	Interior Upgrades	Gender Neutral Washroom Upgrades	\$ 300,000	B	Res	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000
26-04	Replacement	HVAC Replacement	Server Room A/C Unit Replacement	\$ 200,000	B	Res	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000
26-05	Defer	Emergency Repairs	For unforeseen emergency repairs	\$ 100,000	B	Res	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
27-01	New	Interior Renovations	Interior renovations - HQ Building	\$ 500,000	B	Res	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 400,000
													\$ -
													\$ -
			Grand Total	\$ 4,640,000			\$ 90,000	\$ 1,145,000	\$ 2,540,000	\$ 140,000	\$ 140,000	\$ -	\$ 4,095,000

Service:	1.106	Facilities and Risk
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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	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.				

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.				

Service:	1.106	Facilities and Risk
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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	26-01	Capital Project Title	Interior Upgrades	Capital Project Description	Interior paint
Project Rationale	Repaint interior of the building.				

Project Number	26-02	Capital Project Title	Exterior Finishes	Capital Project Description	Exterior Renewal Workplan Study
Project Rationale	Exterior Renewal Workplan Study				

Project Number	26-03	Capital Project Title	Interior Upgrades	Capital Project Description	Gender Neutral Washroom Upgrades
Project Rationale	Gender Neutral Washroom Upgrades				

Project Number	26-04	Capital Project Title	HVAC Replacement	Capital Project Description	Server Room A/C Unit Replacement
Project Rationale	Server Room A/C Unit Replacement, end of life				

Project Number	26-05	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Emergency Repairs				

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 Headquarters Facility
Operating Reserve Summary
2026 - 2030 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	63,996	2,639	2,639	2,639	2,639	2,639
Planned Purchase	(63,357)					
Transfer from Ops Budget						
Interest Income*	2,000	-				
Total projected year end balance	2,639	2,639	2,639	2,639	2,639	2,639

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
2026 - 2030 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				
	2025	2026	2027	2028	2029	2030
Beginning Balance	143,507	188,707	233,907	278,907	323,907	368,907
Planned Purchase (Based on Capital Plan)		-	-	-	-	-
Transfer from Ops Budget Equip	25,000	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
Proceed disposal of Equipment						
Interest Income*	200	200				
Total projected year end balance	188,707	233,907	278,907	323,907	368,907	413,907

* 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 & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2026 - 2030 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 Projected year end balance	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867	6,039,197

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

2026 BUDGET

Corporate Satellite Facilities

COMMITTEE REVIEW

October 2025

Service: 1.107 Corporate Satellite Facilities

Committee: Finance

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:

Finance

FUNDING:

All costs are recovered from user departments.

1.107 - CORPORATE SATELLITE FACILITIES

OPERATING COSTS:

[illegible]

Definitions for the 5-year Capital Plan

Asset Class	Asset class is used to classify assets for financial reporting in accordance with the Public Sector Accounting Board (PSAB) 3150. L - Land S - Engineering Structure B - Buildings V - Vehicles E - Equipment
Capital Expenditure Type	Capital expenditure type is used for reporting on asset investments and may be used to justify operational needs for a service. 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
Carryforward	Represents the carryforward amount from the prior year capital plan that is remaining to be spent. Forecast this spending over the next 5 years.
Funding Source	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 If there is more than one funding source, additional rows are shown for the project.

CAPITAL REGIONAL DISTRICT

5 YEAR CAPITAL PLAN

2026 - 2030

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 2025	2026	2027	2028	2029	2030	5 - Year Total
JDF 26-01	New	Emergency Repairs	For unforeseen emergency repairs	\$ 50,000	B	Res	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
JDF 26-02	Study	Building Condition Assessment	Building Condition Assessment	\$ 7,500	B	Res	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00
FOC 25-01	New	New FOC Building	L&G interest in new FOC Building	\$ 3,000,000	B	Res		\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
													\$ -
													\$ -
			Grand Total	\$ 3,057,500			\$ -	\$ 3,057,500	\$ -	\$ -	\$ -	\$ -	\$ 3,057,500

Service: 1.107 Corporate Satellite Facilities

Project Number	JDF 26-01	Capital Project Title	Emergency Repairs	Capital Project Description	For unforeseen emergency repairs
Project Rationale	Funding for emergency repairs.				

Project Number	JDF 26-02	Capital Project Title	Building Condition Assessment	Capital Project Description	Building Condition Assessment
Project Rationale	Condition assessment to inform future investment needs				

Project Number	FOC 25-01	Capital Project Title	New FOC Building	Capital Project Description	L&G interest in new FOC Building
Project Rationale	L&G interest in new FOC Building				

1.106 CRD HQ Building & 1.226 Health Facilities - VIHA
Asset and Reserve Summary
2026 - 2030 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 Projected year end balance	Est Actual	Budget				
	2025	2026	2027	2028	2029	2030
Beginning Balance	6,344,917	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867
Planned Capital Expenditure (Based on Capital Plan)	(2,850,000)	(5,477,500)	(4,322,500)	(140,000)	(140,000)	(130,000)
Transfer from Ops Budget	4,442,790	1,484,802	1,559,296	1,628,519	1,622,543	1,616,330
Interest Income**	200,000	200,000				
Total projected year end balance	8,137,707	4,345,009	1,581,805	3,070,324	4,552,867	6,039,197

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.

Initiatives Descriptions

INITIATIVES PLANNED FOR 2026

12c-2.1 Board Orientation & Strategic Planning 2027-2030

Following the General Local Election, which takes place every four years in B.C., the CRD conducts orientation and training for all appointed Directors and elected Electoral Area Directors to the governance model of the Regional Districts and to the CRD's portfolio of services. This training offers critical information for first-time Directors and a valuable refresh for returning Directors. The Board of Directors then engages in strategic planning to establish its priorities (desired outcomes and associated initiatives) in consideration of corporate resources (financial and staff efforts) and within the context of the organization's operational mandate (regulatory and service-delivery responsibilities and authorities). This process guides decision-making for the next four years and is central to effective governance and resource management. To support this cycle, this initiative seeks to access reserve funding to facilitate Board orientation and recruit a consultant to support the development of new Board Priorities and the CRD Corporate Plan.

INITIATIVES PLANNED FOR 2027

9a-3.1 Emergency Program Accreditation (Revised)

This initiative was planned for 2026 and has been deferred to 2027. The Emergency Management Accreditation Program (EMAP) provides an accredited standard for emergency management program administration and documentation across all levels of government. It also offers a voluntary five-year reaccreditation process to ensure programs evolve and progress in alignment with current industry-specific research and internationally recognized best practices. Without accreditation, programs risk developing independently, siloed from local, national, or international standards. This initiative seeks funding to pursue accreditation for the CRD Emergency Program through EMAP. Achieving accredited status would ensure the CRD's emergency management efforts align with international best practices and are interoperable with neighboring local authorities, First Nations, national, and international partners. Funding will be covered through requisition.

11b-1.4 Corporate Recruiting (Revised)

This initiative was planned for 2026 and has been deferred to 2027. It complements initiative 11b-1.5 Corporate Recruitment – LinkedIn Talent Licensing, which started in 2025. The CRD has experienced significant organizational growth in response to service and regulatory expectations, while also facing pressures from economic conditions, a competitive labor market, and numerous retirements. The number of recruitments and job opportunities in the CRD have also increased, with over 580 job opportunities posted in 2024. These significant internal and external pressures are requiring more focused human resource attention than ever before. This

initiative seeks to create three new regular ongoing positions in 2027 to bolster the complement of recruitment specialists in the People, Safety & Culture division. These roles will develop and implement comprehensive recruitment strategies to recruit top talent and work closely with hiring managers from start to finish to facilitate the identification and selection of candidates and ensure processes are followed, and candidates are evaluated fairly and equitably. Funding will be covered through allocations. *Note that given the critical nature of these roles, one of the positions may be filled early through vacancy management if a suitable opportunity arises.*

11b-1.6 HRIS Talent Suite (Revised)

This initiative was planned for 2026 and has been deferred to 2027. The CRD's Human Resources Information System (HRIS) is a system that maintains all staff information and supports modern recruitment and onboarding processes. Implementation of this mission critical system was completed in January 2024 with the deployment of the first module. This initiative seeks to implement the next tranche of system improvements to HRIS, including modules for learning, performance, and succession planning and management. This will centralize and modernize the CRD's talent management capabilities.

This initiative seeks funding to project manage and implement the system improvements as well as integrate with existing systems. It also seeks to create two two-year term positions in the People, Safety and Culture division for the duration of the project to support the work. An additional regular ongoing position will be created in the division once the system improvements have been completed to manage it moving forward. Funding for this initiative will be covered through requisitions, reserves and allocations. Please note that this initiative has been deferred by the ELT since 2024 to prioritize other, more urgent activities.

13a-1.4 Departmental Administrator (Paralegal and Assistant)

This initiative was planned for 2026 and has been deferred to 2027. The Corporate Services department, which oversees several professional advisory services such as Legal Services & Risk Management, Legislative Services, and Real Estate Services, among others, has operated for several years with only a part-time administrator shared with the Executive Services department. This has resulted in specialized staff such as lawyers and insurance professionals handling tasks that are operational or administrative in nature and would be best handled by an administrative professional. This position is for a paralegal, a high-level administrator, who can assist in organization of legal files, perform routine but advanced legal and insurance tasks, and lead the administration for the department. For example, Legal Services currently receives over 3,000 requests for service annually, while Risk Management receives about the same. Redistributing the requests that are administrative in nature would free up capacity for expert staff to concentrate on specialized activities. This initiative seeks to create a new, regular, ongoing position to provide this important function for the department. Funding will be covered through requisition. *Note that given the critical nature of this role, it may be filled early through vacancy management if a suitable opportunity arises.*

13a-3.5 Mandatory Cybersecurity System Penetration Testing Solution

This initiative is planned for 2027. The CRD has been making enhancements to its cybersecurity approach in response to the growing threats against local governments. This initiative proposes to acquire and deploy Penetration Testing Software, which would enable the CRD to proactively, identify, assess, and address vulnerabilities across its Information

Technology (IT) systems. Until now, the CRD has outsourced this type of testing on an ad hoc basis, but this approach has proven to be increasingly costly and lacking flexibility. By bringing this capability in-house, the CRD will have the ability to conduct more frequent and targeted testing, improve its risk identification and mitigation, enhance cybersecurity readiness and support compliance efforts. Over time, it is expected that this will also reduce costs and increase flexibility. Funding for this initiative will be covered through requisition and allocations.

13a-3.6 CRD Legacy Voice Replacement

This initiative is planned for 2027. The CRD's current telephone system has reached the end of its serviceable life and is no longer supported by the vendor. As a result, the 820+ devices in use today are at increasing risk of failure and becoming unreliable, which could negatively impact public services, internal communications, and emergency coordination. In recent years, the CRD has adopted tools that support hybrid work, mobile access, and secure cloud-based services. To align with these changes, this multi-year initiative proposes to replace the outdated telephone system with a modern telephony solution. The upgrade will streamline infrastructure, improve service continuity, and provide a better user experience by integrating seamlessly with the CRD's existing collaboration tools. The legacy system will be fully decommissioned. Funding will be covered through requisition and transfers from reserves.

13a-4.6 Ransomware Prevention Solution

This initiative is planned for 2027. The CRD has been making enhancements to its cybersecurity approach in response to the growing threats against local governments. Modern ransomware attacks are highly targeted, multi-stage operations designed to evade traditional security measures, disrupt operations, and compromise sensitive data. A successful attack could severely impact critical services, hinder operational capacity and jeopardize public safety and trust in the CRD. To mitigate this growing risk, this initiative proposes to acquire and deploy a next-generation ransomware containment solution. These advanced systems provide proactive protection by autonomously isolating infected systems within seconds, effectively stopping an attack before it can spread. Funding will be covered through requisition.

13a-6.4 SAP Developer (Conversion)

This initiative is planned for 2027. The technical team supporting the development and integration of the CRD's enterprise resource planning (ERP) system currently includes one regular and one term Developer. The term position is set to end in early 2027. This initiative proposes to convert the existing term position to regular ongoing to continue supporting both current and future technology projects. This position will additionally support high-priority projects and help facilitate the planned transition to managed services, which will enable scalable service delivery without increasing staffing levels beyond 2027. Funding will be covered through requisition.

13a-6.5 SAP Analyst (Conversion)

This initiative is planned for 2027. The ERP team in the Technology & Digital Transformation division currently includes one regular and one term Business Analyst. The term position is set to end in early 2027. This initiative proposes to convert the existing term position to regular ongoing to maintain the current service levels and support both current and future technology projects. Business Analysts play a critical role in aligning project objectives with the

organization's long-term goals and help drive productivity improvements. The role will also support the planned transition to managed services, which will enable scalable service delivery without increasing staffing levels beyond 2027. Funding will be covered through requisition.

13a-6.6 Service Desk Staffing

This initiative is planned for 2027. The Service Desk in the Technology & Digital Transformation division provides technical support to all CRD divisions and staff. Currently, the technical support to staff ratio is 1:150+, while comparable industry benchmarks are typically between 1:80 (City of Vancouver, around 8,000 employees) and 1:100 (Metro Vancouver, around 1,700 employees). With the rapid pace of technological change, internal clients expect timely troubleshooting and support across an expanding range of tools, systems, and hardware. This initiative proposes to create an additional regular ongoing position to meet minimum acceptable service levels and enhance the Service Desk's capacity to respond to workload surges, emergencies, and increasing technical complexity. Funding will be covered through requisition.

13a-6.7 Technology & Digital Transformation Project Management Resource (Conversion)

This initiative is planned for 2027. The Project Management Office in the Technology & Digital Transformation division currently includes two regular and one term Project Manager. The term position is set to end in late 2026. This initiative proposes to convert the existing term position to regular ongoing to maintain current service levels and support both current and future technology projects. Professional project management supports the successful delivery of key transformation initiatives. It strengthens cross-departmental collaboration, ensures alignment between technology modernization and operational needs, and improves overall project delivery. Funding will be covered through requisition.

13a-6.8 Technology & Digital Transformation Project Management Resource

This initiative is planned for 2027. In addition to the role conversion outlined above, this initiative proposes to create a new regular ongoing Project Manager position in the Technology & Digital Transformation division to respond to the growing demand for project delivery support. This increased demand is driven by the CRD's strategic priorities, which have led to a surge in new initiatives, and the acceleration of digital transformation organizationally. Expanding the project management capacity will ensure the team can deliver more projects, more efficiently, and with greater consistency. Funding will be covered through requisition.

INITIATIVES PLANNED FOR 2028

13a-3.7 CRD Print Optimization & Managed Print Services Transition

This initiative is planned for 2028. The CRD's current approach to printing is decentralized with over 50 different printer models supported by various vendors across its facilities and managed locally by staff. This is creating inefficiencies, inconsistent service levels and under-utilization of devices, as departments do not currently share printing resources. This initiative proposes to address these challenges by transitioning to a centralized managed print service model. This approach will streamline support, improve service consistency, and provide better visibility over usage patterns to improve future policy development and cost-control strategies. Similar approaches have already proven successful in other public sector organizations. Once

implemented, it is expected that the new approach will reduce printing costs across all service areas and free up staff time. Funding will be covered through requisition.

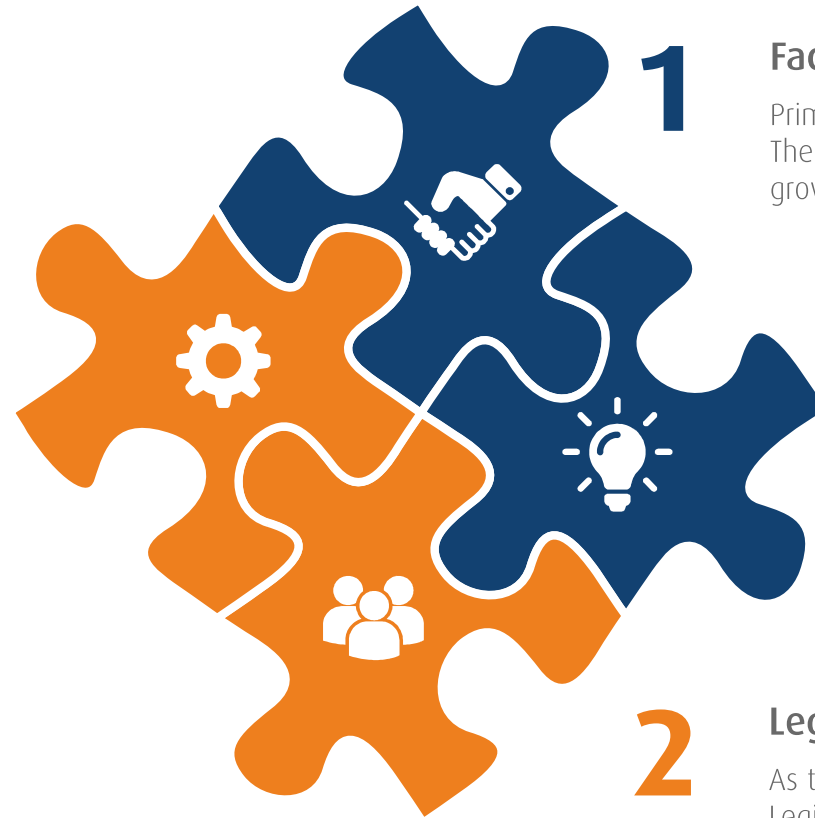
13a-3.10 SAP S4 HANA transition to SAP RISE (Cloud)

This initiative is planned for 2028. The CRD's current ERP system relies on on-premises infrastructure, meaning the software and hardware are hosted and maintained locally in CRD facilities. This set up is increasingly limited in terms of scalability and long-term sustainability, especially as the infrastructure ages. Meanwhile, the software vendor has adopted a cloud-first approach, where systems are hosted on remote servers and accessed via the internet. As a result, critical updates, security enhancements, and advanced features will soon be unavailable for on-premises systems. Continuing with the current set up poses operational and technological risks. To address this, this initiative proposes to work with a solution integration consultant to migrate the ERP system to the vendor's cloud-based platform. This transition will ensure the long-term sustainability of the system and provide access to integrated automation, real-time analytics, and functionality supported by Artificial Intelligence. Funding will be covered through requisition.

Facilities Management, Legislative & General Government

2026 Operating & Capital Budgets
Wednesday October 1, 2025

Services



Facilities Management Service

Primary roles include space planning and maintenance & operations of various buildings. The division leads the organization in spatial planning and improvements to meet the growth requirements of all departments. Other services provided include;

Facilities Planning

- Facilities Master Plans
- Space Planning
- Maintenance Planning
- Building Condition Assessments
- Security Assessments

Energy Management

- Energy Audits & Data Collection
- Operations & Maintenance Delivery
- Internal Technical Staff
 - External Contractors
- Project Management

Legislative & General Government

As the overarching administrative service for the CRD, all services rely on the support of Legislative & General Government to effectively execute and deliver their mandates. Functions included within this service include;

Board Expenditures

- CAO & Executive Services
- Corporate Climate Action
- Corporate Communications
- Corporate Emergency Services

Corporate Services

- Financial Services
- First Nations Relations
- People, Safety & Culture
- Information Technology

2026 Operating Budget

	2026 Prelim	2025	H/(L) \$	H/(L) %
Facilities Management	5.0	5.2	(0.2)	(2.9%)
CAO & Executive Services	1.6	1.2	0.4	27.0%
People, Safety & Culture	4.6	4.3	0.3	7.5%
Corp. Comms & Engagement	3.0	1.5	1.5	108.1%
Corporate Services	4.4	4.1	0.3	6.7%
First Nations Relations	2.1	1.9	0.2	12.5%
Financial Services	9.7	9.3	0.4	3.9%
Tech. & Digital Transformation	16.3	15.4	0.9	5.9%
GM – Electoral Areas	0.5	0.3	0.2	83.2%
Other *	7.6	6.3	1.3	20.7%
Legislative & General	\$49.8M	\$44.2M	\$5.5M	12.5%
Total LG & FM	\$54.8M	\$49.4M	\$5.4M	10.9%
Allocations & Transfers	40.2	35.7	4.5	12.3%
Requisition	14.6	13.7	0.9	6.6%
Total Revenue	\$54.8M	\$49.4M	\$5.4M	10.9%

* Includes the functions of Corporate Climate Action, Boards Expenditures, Real Estate, Health Planning, GM Housing Planning & Protective Services, Corporate Emergency and GM Regional Parks, Recreation & Environmental Services

Key Initiatives by Function

CAO & Executive Services

- Transfer of 1 FTE for Strategic Planning from Regional Planning service
- Contractual step increases and paygrade reclassifications on existing staff

People, Safety & Culture

- Annualization of 2025 FTE for Manager of Safety
- Annualization of 2025 corporate recruiting software
- Contractual step increases on existing staff

Corporate Communications & Engagement

- Transfer of 10.5 FTE Communications staff and associated costs from various services

Corporate Services

- Transfer of 1 FTE for Deputy Corporate Officer, repurposed from Corporate Asset Management
- Transfer of 1 FTE for Legislative Services Coordinator, from Regional Water Supply (RWS) service
- Incremental 1 FTE associated with legal support for the RWS Master Plan Program

First Nations

- Annualization of 2025 FTE to support relationship building and MOU development with First Nations
- Incremental 1 FTE associated with support for the RWS Master Plan Program

Financial Services

- Contractual step increases on existing staff
- Annualization of 2025 FTEs
- (2023) SAP Lifecycle Replacement software licenses

Technology & Digital Transformation

- Contractual step increases on existing staff
- Annualization of 2025 FTEs
- Increased corporate software licenses and computer maintenance expenses, such as SAP, CrowdStrike, Palo Alto, VMWare and ESRI

Board Expenditures

- Board Orientation & Strategic Planning expenses begin in 2026 for new Board term 2026-2030

2026 & 5-Year Capital Budget

	2026 Prelim	2026-2030
Facilities Management	4.4	7.7
People, Safety & Culture	0.0	1.1
Board Budget	0.8	0.9
Financial Services	0.1	0.3
Technology & Digital Transformation	5.0	6.6
Other *	0.4	0.4
Legislative & General	\$6.3M	\$9.3M
Total LG & FM	\$10.7M	\$17.0M

* Includes the functions of CAO & Executive Services, Corporate Services, First Nations, Corporate Climate Action, Real Estate, Health Planning, GM Housing Planning & Protective Services, Corporate Emergency and GM Regional Parks, Recreation & Environmental Services



Thank you



@crd_bc



Capital Regional District



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