Appendix A

CAPITAL REGIONAL DISTRICT

2027 Budget

Admin Expenditures (SSI)

EAC Review

SEPTEMBER 2026

Service: 1.111 SSI Admin. Expenditures **Committee: Electoral Areas**

DEFINITION:

To establish, according to Section 800 of the Local Government Act, a service to provide funding for electoral area administrative expenditures.

SERVICE DESCRIPTION:

Electoral area administration funding pays for part of EA director remuneration (amount that exceeds Municipal Director amount included in Board expense) and alternate, Corporate services administration, telecommunications, travel, electoral area office space and other contractual support costs as needed by director.

PARTICIPATION:

Electoral Area of Salt Spring Island

MAXIMUM LEVY:

None Stated

FUNDING:

Requisition and internal allocation

1.111 - Admin Expenditures (SSI) Director, Management & LCC	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
<u>OPERATING COSTS</u>										
Director Admin	56,177	53,487	64,509	-	-	64,509	65,818	67,139	68,482	69,847
Management Services	1,293,993	1,284,448	1,313,440	18,854	33,120	1,365,414	1,384,877	1,418,303	1,450,198	1,477,172
Local Community Commission (LCC)	215,749	199,469	146,160	-	-	146,160	149,098	152,083	225,110	158,219
TOTAL OPERATING COSTS	**1,565,919**	**1,537,404**	**1,524,109**	**18,854**	**33,120**	**1,576,083**	**1,599,793**	**1,637,525**	**1,743,790**	**1,705,238**
*Percentage Increase over prior year			-2.7%	1.2%	2.1%	0.6%	1.5%	2.4%	6.5%	-2.2%
<u>CAPITAL / RESERVES</u>										
Transfer to Equipment Replacement Fund	38,545	63,200	33,000	-	-	33,000	35,040	35,640	37,160	41,720
Transfer to Operating Reserve Fund	50,065	53,925	43,000	-	-	43,000	46,390	47,305	49,150	51,390
TOTAL CAPITAL / RESERVES	**88,610**	**117,125**	**76,000**	**-**	**-**	**76,000**	**81,430**	**82,945**	**86,310**	**93,110**
TOTAL COSTS	**1,654,529**	**1,654,529**	**1,600,109**	**18,854**	**33,120**	**1,652,083**	**1,681,223**	**1,720,470**	**1,830,100**	**1,798,348**
*Percentage Increase over prior year			-3.3%	1.1%	2.0%	-0.1%	1.8%	2.3%	6.4%	-1.7%
Labour Recovery	(457,805)	(457,805)	(456,840)	-	(9,650)	(466,490)	(475,810)	(485,330)	(495,030)	(504,930)
Internal Allocations	(297,420)	(297,420)	(303,690)	-	-	(303,690)	(309,730)	(315,940)	(322,300)	(328,760)
TOTAL RECOVERIES	**(755,225)**	**(755,225)**	**(760,530)**	**-**	**(9,650)**	**(770,180)**	**(785,540)**	**(801,270)**	**(817,330)**	**(833,690)**
COSTS LESS INTERNAL RECOVERIES	**899,304**	**899,304**	**839,579**	**18,854**	**23,470**	**881,903**	**895,683**	**919,200**	**1,012,770**	**964,658**
*Percentage Increase over prior year			-6.6%	2.1%	2.6%	-1.9%	1.6%	2.6%	10.2%	-4.8%
<u>FUNDING SOURCES (REVENUE)</u>										
Transfer from Operating Reserve Fund	(77,208)	(77,208)	-	-	(9,000)	(9,000)	-	-	(70,000)	-
Grants in Lieu of Taxes	(434)	(434)	(440)	-	-	(440)	(450)	(460)	(470)	(480)
Provincial Grant	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(499)	(499)	(670)	-	-	(670)	(680)	(690)	(700)	(710)
TOTAL REVENUE	**(83,141)**	**(83,141)**	**(6,110)**	**-**	**(9,000)**	**(15,110)**	**(6,130)**	**(6,150)**	**(76,170)**	**(6,190)**
REQUISITION	**(816,163)**	**(816,163)**	**(833,469)**	**(18,854)**	**(14,470)**	**(866,793)**	**(889,553)**	**(913,050)**	**(936,600)**	**(958,468)**
*Percentage increase over prior year Requisition			2.0%	2.3%	1.8%	6.2%	2.6%	2.6%	2.6%	2.3%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Management Services	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries and Wages	1,034,139	1,053,103	1,067,099	18,854	24,120	1,110,073	1,133,593	1,162,061	1,189,037	1,211,878
Allocations	95,534	95,534	87,671	-	-	87,671	89,524	91,322	93,031	93,874
Vehicles & Travel	8,900	5,500	6,100	-	-	6,100	6,220	6,340	6,460	6,590
Legal Expenses	10,200	-	10,200	-	-	10,200	10,400	10,610	10,820	11,040
Staff Training, Moving & Dues	14,880	5,650	14,880	-	-	14,880	15,180	15,480	15,800	16,120
Operating - Other	130,340	124,661	127,490	-	9,000	136,490	129,960	132,490	135,050	137,670
TOTAL OPERATING COSTS	**1,293,993**	**1,284,448**	**1,313,440**	**18,854**	**33,120**	**1,365,414**	**1,384,877**	**1,418,303**	**1,450,198**	**1,477,172**
*Percentage Increase over prior year			1.5%	1.5%	2.6%	5.5%	1.4%	2.4%	2.2%	1.9%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	29,500	39,045	25,000	-	-	25,000	27,000	27,540	29,000	33,500
Transfer to Operating Reserve Fund	9,660	9,660	10,000	-	-	10,000	10,200	10,400	11,500	13,000
TOTAL CAPITAL / RESERVES	**39,160**	**48,705**	**35,000**	**-**	**-**	**35,000**	**37,200**	**37,940**	**40,500**	**46,500**
TOTAL COSTS	**1,333,153**	**1,333,153**	**1,348,440**	**18,854**	**33,120**	**1,400,414**	**1,422,077**	**1,456,243**	**1,490,698**	**1,523,672**
*Percentage Increase over prior year			1.1%	1.4%	2.5%	5.0%	1.5%	2.4%	2.4%	2.2%
Labour Recovery	(457,805)	(457,805)	(456,840)	-	(9,650)	(466,490)	(475,810)	(485,330)	(495,030)	(504,930)
Internal Allocations	(297,420)	(297,420)	(303,690)	-	-	(303,690)	(309,730)	(315,940)	(322,300)	(328,760)
TOTAL RECOVERIES	**(755,225)**	**(755,225)**	**(760,530)**	**-**	**(9,650)**	**(770,180)**	**(785,540)**	**(801,270)**	**(817,330)**	**(833,690)**
COSTS LESS INTERNAL RECOVERIES	**577,928**	**577,928**	**587,910**	**18,854**	**23,470**	**630,234**	**636,537**	**654,973**	**673,368**	**689,982**
*Percentage Increase over prior year			1.7%	3.3%	4.1%	9.1%	1.0%	2.9%	2.8%	2.5%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve Fund	(7,208)	(7,208)	-	-	(9,000)	(9,000)	-	-	-	-
Grants in Lieu of Taxes	(395)	(395)	(400)	-	-	(400)	(410)	(420)	(430)	(440)
Other Income	(325)	(325)	(500)	-	-	(500)	(510)	(520)	(530)	(540)
TOTAL REVENUE	**(7,928)**	**(7,928)**	**(900)**	**-**	**(9,000)**	**(9,900)**	**(920)**	**(940)**	**(960)**	**(980)**
REQUISITION	**(570,000)**	**(570,000)**	**(587,010)**	**(18,854)**	**(14,470)**	**(620,334)**	**(635,617)**	**(654,033)**	**(672,408)**	**(689,002)**
*Percentage increase over prior year Requisition			3.0%	3.3%	2.5%	8.8%	2.5%	2.9%	2.8%	2.5%
FTE's	7.0	7.0	7.0			7.0	7.5	7.5	7.5	7.5

1.111 - Admin Expenditures (SSI) Director Admin	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Salaries & Remunerations	41,560	41,560	49,065	-	-	49,065	50,050	51,050	52,070	53,110
SSI EA Management Allocation	7,130	7,130	7,280	-	-	7,280	7,430	7,580	7,730	7,880
Allocations	3,807	3,807	3,934	-	-	3,934	4,017	4,097	4,179	4,263
Travel & Training	1,020	-	1,020	-	-	1,020	1,040	1,060	1,080	1,100
Operating - Other	2,660	990	3,210	-	-	3,210	3,281	3,352	3,423	3,494
TOTAL OPERATING COSTS	**56,177**	**53,487**	**64,509**	**-**	**-**	**64,509**	**65,818**	**67,139**	**68,482**	**69,847**
*Percentage Increase over prior year			14.8%			14.8%	2.0%	2.0%	2.0%	2.0%
CAPITAL / RESERVES										
Transfer to Equipment Replacement Fund	4,045	6,735	3,000	-	-	3,000	3,040	3,100	3,160	3,220
TOTAL CAPITAL / RESERVES	**4,045**	**6,735**	**3,000**	**-**	**-**	**3,000**	**3,040**	**3,100**	**3,160**	**3,220**
TOTAL COSTS	**60,222**	**60,222**	**67,509**	**-**	**-**	**67,509**	**68,858**	**70,239**	**71,642**	**73,067**
*Percentage Increase over prior year			12.1%			12.1%	2.0%	2.0%	2.0%	2.0%
FUNDING SOURCES (REVENUE)										
Grants in Lieu of Taxes	(39)	(39)	(40)	-	-	(40)	(40)	(40)	(40)	(40)
TOTAL REVENUE	**(39)**	**(39)**	**(40)**	**-**	**-**	**(40)**	**(40)**	**(40)**	**(40)**	**(40)**
REQUISITION	**(60,183)**	**(60,183)**	**(67,469)**	**-**	**-**	**(67,469)**	**(68,818)**	**(70,199)**	**(71,602)**	**(73,027)**
*Percentage increase over prior year Requisition			12.1%			12.1%	2.0%	2.0%	2.0%	2.0%

1.111 - Admin Expenditures (SSI) Local Community Commission	2026 BOARD BUDGET	2026 ESTIMATED ACTUAL	BUDGET REQUEST 2027 CORE BUDGET	2027 ONGOING	2027 ONE-TIME	2027 TOTAL	FUTURE PROJECTIONS 2028	2029	2030	2031
OPERATING COSTS										
Remunerations & Salaries	68,470	62,840	72,810	-	-	72,810	74,270	75,760	77,270	78,820
SSI EA Management Allocation	51,690	51,690	52,780	-	-	52,780	53,840	54,920	56,020	57,140
Travel Costs	6,290	2,000	2,290	-	-	2,290	2,340	2,390	2,440	2,490
Allocations	5,439	5,439	5,620	-	-	5,620	5,738	5,853	5,970	6,089
Contract for Services	70,000	70,000	-	-	-	-	-	-	70,000	-
Other Operating	13,860	7,500	12,660	-	-	12,660	12,910	13,160	13,410	13,680
TOTAL OPERATING COSTS	**215,749**	**199,469**	**146,160**	**-**	**-**	**146,160**	**149,098**	**152,083**	**225,110**	**158,219**
*Percentage Increase over prior year			-32.3%			-32.3%	2.0%	2.0%	48.0%	-29.7%
CAPITAL / RESERVES										
Transfer to Operating Reserve Fund	40,405	44,265	33,000	-	-	33,000	36,190	36,905	37,650	38,390
Transfer to Equipment Replacement Fund	5,000	17,420	5,000	-	-	5,000	5,000	5,000	5,000	5,000
TOTAL CAPITAL / RESERVES	**45,405**	**61,685**	**38,000**	**-**	**-**	**38,000**	**41,190**	**41,905**	**42,650**	**43,390**
TOTAL COSTS	**261,154**	**261,154**	**184,160**	**-**	**-**	**184,160**	**190,288**	**193,988**	**267,760**	**201,609**
*Percentage Increase over prior year			-29.5%			-29.5%	3.3%	1.9%	38.0%	-24.7%
FUNDING SOURCES (REVENUE)										
Transfer from Operating Reserve	(70,000)	(70,000)	-	-	-	-	-	-	(70,000)	-
Provincial Grant for LCC	(5,000)	(5,000)	(5,000)	-	-	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Other Income	(174)	(174)	(170)	-	-	(170)	(170)	(170)	(170)	(170)
TOTAL REVENUE	**(75,174)**	**(75,174)**	**(5,170)**	**-**	**-**	**(5,170)**	**(5,170)**	**(5,170)**	**(75,170)**	**(5,170)**
REQUISITION	**(185,980)**	**(185,980)**	**(178,990)**	**-**	**-**	**(178,990)**	**(185,118)**	**(188,818)**	**(192,590)**	**(196,439)**
*Percentage increase over prior year Requisition			-3.8%			-3.8%	3.4%	2.0%	2.0%	2.0%

CAPITAL REGIONAL DISTRICT

FIVE YEAR CAPITAL EXPENDITURE PLAN SUMMARY - 2027 to 2031

Service No.	1.111 SSI Admin. Expenditures	Carry Forward from 2026	2027	2028	2029	2030	2031	TOTAL
	EXPENDITURE							
	Buildings	$0	$0	$0	$0	$0	$0	$0
	Equipment	$20,000	$35,000	$26,700	$15,000	$15,000	$15,000	$106,700
	Land	$0	$0	$0	$0	$0	$0	$0
	Engineered Structures	$0	$0	$0	$0	$0	$0	$0
	Vehicles	$0	$0	$0	$65,000	$0	$0	$65,000
		$20,000	**$35,000**	**$26,700**	**$80,000**	**$15,000**	**$15,000**	**$171,700**
	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	$20,000	$35,000	$26,700	$80,000	$15,000	$15,000	$171,700
	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
		$20,000	**$35,000**	**$26,700**	**$80,000**	**$15,000**	**$15,000**	**$171,700**

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

2027 - 2031

Service #: 1.111

Service Name: SSI Admin. 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	2027	2028	2029	2030	2031	5 - Year Total
24-01	Replacement	Computer	Computer & Office Equipment Replacement -Management	$ 75,000	E	ERF	$ -	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 15,000	$ 75,000
28-01	Replacement	Computer	Computer & Office Equipment Replacement - Director	$ 3,700	E	ERF	$ -	$ -	$ 3,700	$ -	$ -	$ -	$ 3,700
28-02	Replacement	Computer	Computer & Office Equipment Replacement -LCC	$ 8,000	E	ERF	$ -	$ -	$ 8,000	$ -	$ -	$ -	$ 8,000
25-01	New	Vehicle	Electric vehicle	$ 65,000	V	ERF	$ -	$ -	$ -	$ 65,000	$ -	$ -	$ 65,000
24-02	Replacement	Boardroom Electronic Equipment	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)	$ 20,000	E	ERF	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -	$ 20,000
													$ -
													$ -
													$ -
			Grand Total	**$ 171,700**			**$ 20,000**	**$ 35,000**	**$ 26,700**	**$ 80,000**	**$ 15,000**	**$ 15,000**	**$ 171,700**

Service: 1.111 **SSI Admin. Expenditures**

Project Number	24-01	**Capital Project Title**	Computer	**Capital Project Description**	Computer & Office Equipment Replacement -Management
Project Rationale	Computer and Equipment replacement / lifecycle				

Project Number	28-01	**Capital Project Title**	Computer	**Capital Project Description**	Computer & Office Equipment Replacement - Director
Project Rationale	Computer and Equipment replacement / lifecycle				

Project Number	28-02	**Capital Project Title**	Computer	**Capital Project Description**	Computer & Office Equipment Replacement -LCC
Project Rationale	Computer and Equipment replacement / lifecycle				

Project Number	25-01	**Capital Project Title**	Vehicle	**Capital Project Description**	Electric vehicle
Project Rationale	Electric vehicle				

Project Number	24-02	**Capital Project Title**	Boardroom Electronic Equipment	**Capital Project Description**	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)
Project Rationale	Upgrade AV equipment in LCC Board Room (Total costs shared between Management, Director and LCC components)				

Admin Expenditures (SSI)
Reserve Summary Schedule
2027 - 2031 Financial Plan

Reserve/Fund Summary

	Estimated	Budget				
	2026	2027	2028	2029	2030	2031
Operating Reserve Fund - Local Community Commission	10,498	43,498	79,688	116,593	84,243	122,633
Operating Reserve Fund - Management	9,388	10,388	20,588	30,988	42,488	55,488
Equipment Replacement Fund - Management	72,017	67,017	82,417	29,957	43,957	62,457
Equipment Replacement Fund - Director	18,728	21,728	21,068	24,168	27,328	30,548
Equipment Replacement Fund - Local Community Commission	21,909	21,909	18,909	23,909	28,909	33,909
Total	**132,540**	**164,540**	**222,670**	**225,615**	**226,925**	**305,035**

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Operating Reserve Fund - Local Community Commission

Bylaw No. 4584

Reserve Cash Flow

Fund:	1500	Estimated	Budget				
Fund Centre:	**105558**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		38,893	10,498	43,498	79,688	116,593	84,243
Transfer from Ops Budget		40,405	33,000	36,190	36,905	37,650	38,390
Transfer to Ops Budget		(70,000)	-	-	-	(70,000)	-
Interest Income*		1,200					
Ending Balance $		**10,498**	**43,498**	**79,688**	**116,593**	**84,243**	**122,633**

Assumptions/Background:
* Interest in planning years nets against inflation which is not included.

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Operating Reserve Fund - Management Budget

Bylaw No. 4584

Reserve Cash Flow

Fund:	**1500**	**Estimated**	**Budget**				
Fund Centre:	**105559**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		6,720	9,388	10,388	20,588	30,988	42,488
Transfer from Ops Budget		9,660	10,000	10,200	10,400	11,500	13,000
Transfer to Ops Budget		(7,208)	(9,000)	-	-	-	-
Interest Income*		216					
Ending Balance $		**9,388**	**10,388**	**20,588**	**30,988**	**42,488**	**55,488**

Assumptions/Background:

* Interest in planning years nets against inflation which is not included.
2026: $7,208 Migration to Online SharePoint
2027: $4,000 Orthophoto project (estimation); $5,000 Capacity allocation review

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Management

ERF Group: EASSIMGMT.ERF

Reserve Cash Flow

Fund:	**1022**	**Estimated**	**Budget**				
Fund Centre:	**102119**	**2026**	**2027**	**2028**	**2029**	**2030**	**2031**
Beginning Balance		61,767	72,017	67,017	82,417	29,957	43,957
Transfer from Ops Budget		29,500	25,000	27,000	27,540	29,000	33,500
Planned Purchase		(19,250)	(30,000)	(11,600)	(80,000)	(15,000)	(15,000)
Interest Income		-					
Ending Balance $		**72,017**	**67,017**	**82,417**	**29,957**	**43,957**	**62,457**

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - Director

ERF Group: SSIADMIN.ERF

Reserve Cash Flow

Fund: 1022	Estimated	Budget				
Fund Centre: 101837	2026	2027	2028	2029	2030	2031
Beginning Balance	13,643	18,728	21,728	21,068	24,168	27,328
Transfer from Ops Budget	6,735	3,000	3,040	3,100	3,160	3,220
Planned Purchase	(1,650)	-	(3,700)	-	-	-
Interest Income	-					
Ending Balance $	**18,728**	**21,728**	**21,068**	**24,168**	**27,328**	**30,548**

Assumptions/Background:

Office equipment, computers, and vehicle replacement

Reserve Schedule

Reserve Fund: 1.111 Admin Expenditures (SSI) - Equipment Replacement Fund - LCC

ERF Group: EASSILCC.ERF

Reserve Cash Flow

Fund:	1022	Estimated	Budget				
Fund Centre:	102275	2026	2027	2028	2029	2030	2031
Beginning Balance		16,909	21,909	21,909	18,909	23,909	28,909
Transfer from Ops Budget		5,000	5,000	5,000	5,000	5,000	5,000
Planned Purchase		-	(5,000)	(8,000)	-	-	-
Interest Income		-					
Ending Balance $		**21,909**	**21,909**	**18,909**	**23,909**	**28,909**	**33,909**

Assumptions/Background:
Office equipment, computers, and vehicle replacement