

Denman Island Fire Protection Local Service Area 215

Established: 24-Aug-74	Requisition Budget	2025 Actual	2026 PB	2027 FP	2028 FP	2029 FP	2030 FP
Authority: BL 143							
Amendments: BL 2045 (converted to LSA), BL 2272 (amend to Area K)	Local Service Area						
	Z-771-CNR-LSA#40	521,141	560,000	995,000	1,015,000	1,025,000	1,025,000
Purpose: The provision of fire prevention, fire suppression and assistance response		\$521,141	\$560,000	\$995,000	\$1,015,000	\$1,025,000	\$1,025,000
	Change from Previous year		\$38,859	\$435,000	\$20,000	\$10,000	\$0
Participants: Defined portion of Electoral Area A (Denman Island)							
	Residential Tax Rate Estimate	0.6342	0.6796	1.2075	1.2318	1.2439	1.2439
Maximum Levy: Greater of \$164,433 or \$1.25 per \$1000 - 100% Assessment	(per \$1,000 of assessed value)						
2026 Maximum: \$1,010,059							

Estimates are based on 2026 Completed Roll at Proposed Budget January 2026

Year over Year Change

Revenue and Expenses by Category

215 - Denman Island Fire Protection Local Service Area

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
Revenue				
Taxation	521,141	560,000	38,859	Increase of 7.5%
Sale of Services	10,164	10,164	-	
Government Grants	60,000	-	(60,000)	2025 UBCM Grants [-60.0K]
Transfers from Reserve	2,478	-	(2,478)	
Prior Year Surplus	10,006	-	(10,006)	No prior year surplus at proposed budget
Total Revenue	603,789	570,164	(33,625)	
Expenses				
Support Services	16,588	22,744	6,156	Support services increased
Personnel Costs	142,564	169,879	27,315	Regular wage increases
Grants to other organizations	160,800	202,200	41,400	Operational service contract [+41.0K]
Materials, Supplies and Utilities	49,003	15,802	(33,201)	First Due Software licensing [+6.2K], 2025 one-time grant-funded protection gear [-30.0K], one-time grant-funded training [-10.0K]
Contract and General Services	14,910	11,949	(2,961)	Hall condition assessment [-2.7K]
Transfer to Other Services	620	593	(27)	
Transfer to Reserve	66,039	17,397	(48,642)	
Debt Charges	133,265	127,600	(5,665)	
Minor Capital	20,000	2,000	(18,000)	One-time grant-funded minor capital [-20.0K]
Total Expense	603,789	570,164	(33,625)	

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01 - General Revenue Fund								
215 - Denman Island Fire Protection								
Revenues								
215 - Denman Island Fire Protection Local Service Area								
01-1-215-005	Gil Fed Govt	16	0	0	0	0	0	0
01-1-215-016	Grant Prov Govt Conditional	30,000	60,000	0	0	0	0	0
01-1-215-019	Reqn Elect/Spec Prov Govt	521,141	521,141	560,000	995,000	1,015,000	1,025,000	1,025,000
01-1-215-057	Rental/Lease Buildings	10,164	10,164	10,164	10,164	10,164	10,164	10,164
01-1-215-125	Donations	0	0	0	0	0	0	0
01-1-215-145	Transfer from Reserve	0	2,478	0	25,754	17,714	10,530	0
01-1-215-150	Surplus Prior Year	10,006	10,006	0	0	0	0	0
215 - Denman Island Fire Protection Local Service Area		571,327	603,789	570,164	1,030,918	1,042,878	1,045,694	1,035,164
Revenues								
		571,327	603,789	570,164	1,030,918	1,042,878	1,045,694	1,035,164
Expenses								
215 - Denman Island Fire Protection Local Service Area								
01-2-215-200	Support Services	16,588	16,588	22,744	23,608	24,505	25,436	26,403
01-2-215-210	Grant Operational	160,800	160,800	202,200	225,300	229,700	234,100	240,400
01-2-215-220	Salaries & Wages	97,753	101,448	122,991	138,152	143,800	148,184	152,701
01-2-215-225	Benefits	26,294	33,912	38,240	41,237	42,829	44,037	42,983
01-2-215-237	Employer Health Tax	1,924	2,536	3,075	3,454	3,596	3,705	3,817
01-2-215-238	WCB	4,933	4,668	5,573	6,023	6,192	6,321	4,535
01-2-215-275	Permits/Licences	0	700	700	700	700	700	700
01-2-215-276	Software Licence/Mtce	550	0	6,200	6,200	6,200	6,200	6,200
01-2-215-284	Meeting Expense	73	200	200	200	200	200	200
01-2-215-293	Office Expenses	0	100	0	0	0	0	0
01-2-215-306	Protective Gear/Equipment	9,990	35,678	6,400	3,200	6,400	3,500	3,215
01-2-215-314	Telephone & Alarm Lines	700	25	0	0	0	0	0
01-2-215-319	Training/Development & Confernces	7,228	11,235	1,235	1,235	1,235	1,235	1,535
01-2-215-320	Travel	447	625	625	625	625	625	625
01-2-215-335	Advertising	171	390	390	390	390	390	390
01-2-215-353	Public Relations	0	130	130	130	130	130	130
01-2-215-369	Insurance Liability	3,468	2,732	2,841	2,955	3,073	2,300	2,300
01-2-215-372	Insurance Property	1,815	1,720	1,789	1,850	1,900	1,975	2,050
01-2-215-385	Gis Services	0	100	0	0	0	0	0
01-2-215-387	Other Prof Fees	2,845	3,795	500	250	250	250	250

CVRD 5 Year Operating Budget by Service

Functions: 215

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01-2-215-403	Buildings Repairs & Mtce	1,215	0	0	0	0	0	0
01-2-215-412	Janitorial/Cleaning Supplies	0	50	52	54	56	58	60
01-2-215-461	Insurance/Licence Vehicle	6,213	6,433	6,689	6,959	7,237	7,525	7,827
01-2-215-468	Minor Capital	6,099	20,000	2,000	2,000	2,000	2,000	2,000
01-2-215-480	Transfer to Capital	14,615	0	0	0	0	0	0
01-2-215-485	Contr To Capital Works Reserve	23,834	23,834	17,397	23,608	23,425	23,104	79,794
01-2-215-489	Reserve Contr Other	42,205	42,205	0	0	0	0	20,000
01-2-215-495	Transfer To Other Functions	620	620	593	997	1,044	728	458
01-2-215-504	Short Term Debt Paydown	110,000	0	110,000	110,000	110,000	110,000	0
01-2-215-505	Debt Charges-Principal	0	110,000	0	181,176	181,176	181,176	181,176
01-2-215-506	Debt Charges-Interest	14,911	23,265	17,600	250,615	246,215	241,815	255,415
215 - Denman Island Fire Protection Local Service Area		555,291	603,789	570,164	1,030,918	1,042,878	1,045,694	1,035,164
Expenses		(555,291)	(603,789)	(570,164)	(1,030,918)	(1,042,878)	(1,045,694)	(1,035,164)
215 - Denman Island Fire Protection		16,036	0	0	0	0	0	0
01 - General Revenue Fund		16,036	0	0	0	0	0	0

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 215 - Denman Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Funding Source											
030R - Senior Govt Grants		500,000	427,271	-	-	-	-	-	-	-	-
100R - Short Term Debt Proceeds		-	-	-	-	450,000	-	-	-	450,000	-
120R - Long term debt proceeds		-	5,072,729	-	-	-	-	-	-	-	-
130R - Transfer from reserve		-	500,000	-	110,000	-	-	-	-	-	-
Total Funding Source		500,000	6,000,000	-	110,000	450,000	-	-	-	450,000	-

Capital Object Summary - 10 Years

Budget Year 2026
 Report Group Object Category
 Stage All
 Function Type or Service - 215 - Denman Island Fire Protection
 Object Category or Object All
 Asset Category or Asset Type All
 Fund Category or Fund All

	Rank	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Expenditure											
050 - Capital projects and equipment		500,000	6,000,000	-	110,000	450,000	-	-	-	450,000	-
Total Expenditure		500,000	6,000,000	-	110,000	450,000	-	-	-	450,000	-