

<b>Established:</b>	10-Aug-21	<b>Requisition Budget</b>	<b>2025 Actual</b>	<b>2026 PB</b>	<b>2027 FP</b>	<b>2028 FP</b>	<b>2029 FP</b>	<b>2030 FP</b>
<b>Authority:</b>	BL 658	<b>Defined Area</b>						
<b>Amendments:</b>	BL 856, 2024	V-771-CNR-SRVA#83	744,069	744,069	765,000	770,000	770,000	770,000
<b>Purpose:</b>	To provide fire protection within the Union Bay Service Area		<b>\$744,069</b>	<b>\$744,069</b>	<b>\$765,000</b>	<b>\$770,000</b>	<b>\$770,000</b>	<b>\$770,000</b>
<b>Participants:</b>	Defined portion of Area A	<b>Change from Previous year</b>		<b>\$0</b>	<b>\$20,931</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Maximum Levy:</b>	Max Levy \$950,000 or \$1.27306 per \$1,000 of Assessed Value	<b>Residential Tax Rate Estimate</b>	<b>0.9578</b>	<b>0.9466</b>	<b>0.9732</b>	<b>0.9796</b>	<b>0.9796</b>	<b>0.9796</b>
<b>2026 Maximum:</b>	\$950,000	(per \$1,000 of assessed value)						

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

Year over Year Change

**Revenue and Expenses by Category**

226 - Union Bay Fire Protection Local Service Area

	2025 Budget	2026 Budget	Change	Explanation for Increase (+) or Decrease (-)
<b>Revenue</b>				
Taxation	744,069	744,069	-	
Government Grants	60,000	-	(60,000)	2025 UBCM grants [-60.0K]
Prior Year Surplus	21,200	-	(21,200)	No prior year surplus at proposed budget
Recoveries from Other Functions	105,756	110,785	5,029	Transfer from Fanny Bay Fire
<b>Total Revenue</b>	<b>931,025</b>	<b>854,854</b>	<b>(76,171)</b>	
<b>Expenses</b>				
Support Services	26,800	40,766	13,966	Support services increased
Personnel Costs	136,893	145,041	8,148	Regular wage increases
Grants to other organizations	370,229	365,882	(4,347)	To Union Bay Volunteer Firefighters Association
Materials, Supplies and Utilities	53,640	19,840	(33,800)	2025 one-time grant funded protective gear [-40.0K], First due software licensing [+6.2K]
Contract and General Services	13,350	15,278	1,928	Insurance [+2.0K]
Transfer to Other Services	1,676	1,668	(8)	
Transfer to Reserve	244,944	151,779	(93,165)	
Debt Charges	53,393	110,200	56,807	Debt charges for new firehall [+56.0K]
Minor Capital	30,100	4,400	(25,700)	2025 one-time grant funded minor capital [-20.0K], Thermal camera [-4.5K]
<b>Total Expense</b>	<b>931,025</b>	<b>854,854</b>	<b>(76,171)</b>	

# CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
<b>01 - General Revenue Fund</b>								
<b>226 - Union Bay Fire Protection Local Service Area</b>								
<b>Revenues</b>								
<b>226 - Union Bay Fire Protection Local Service Area</b>								
<b>01-1-226-005</b>	Gil Fed Govt	21	0	0	0	0	0	0
<b>01-1-226-016</b>	Grant Prov Govt Conditional	30,000	60,000	0	0	0	0	0
<b>01-1-226-019</b>	Reqn Elect/Spec Prov Govt	744,069	744,069	744,069	765,000	770,000	770,000	770,000
<b>01-1-226-135</b>	Recoveries-Other Functions	105,756	105,756	110,785	113,555	116,394	119,000	122,000
<b>01-1-226-150</b>	Surplus Prior Year	21,200	21,200	0	0	0	0	0
<b>226 - Union Bay Fire Protection Local Service Area</b>		<b>901,046</b>	<b>931,025</b>	<b>854,854</b>	<b>878,555</b>	<b>886,394</b>	<b>889,000</b>	<b>892,000</b>
<b>Revenues</b>								
		901,046	931,025	854,854	878,555	886,394	889,000	892,000
<b>Expenses</b>								
<b>226 - Union Bay Fire Protection Local Service Area</b>								
<b>01-2-226-200</b>	Support Services	26,800	26,800	40,766	42,315	43,923	45,592	47,324
<b>01-2-226-210</b>	Grant Operational	370,229	370,229	365,882	388,972	398,696	408,663	418,880
<b>01-2-226-220</b>	Salaries & Wages	100,037	101,109	107,089	114,381	120,827	124,592	128,472
<b>01-2-226-225</b>	Benefits	27,394	28,224	29,803	31,875	33,696	34,700	34,293
<b>01-2-226-237</b>	Employer Health Tax	1,987	2,525	2,674	2,863	3,019	3,116	3,213
<b>01-2-226-238</b>	WCB	5,080	5,035	5,475	5,689	5,880	5,995	3,813
<b>01-2-226-276</b>	Software Licence/Mtce	0	0	6,200	6,200	6,200	6,200	6,200
<b>01-2-226-284</b>	Meeting Expense	64	100	100	100	100	100	100
<b>01-2-226-306</b>	Protective Gear/Equipment	2,521	52,000	12,000	12,500	12,500	13,000	13,500
<b>01-2-226-314</b>	Telephone & Alarm Lines	0	0	0	0	0	0	0
<b>01-2-226-319</b>	Training/Development & Conferences	113	1,220	1,220	1,220	1,220	1,220	1,820
<b>01-2-226-320</b>	Travel	181	270	270	270	270	270	270
<b>01-2-226-335</b>	Advertising	565	0	0	0	0	0	0
<b>01-2-226-353</b>	Public Relations	0	300	300	300	300	300	300
<b>01-2-226-369</b>	Insurance Liability	6,342	3,500	5,450	5,559	5,670	5,783	5,899
<b>01-2-226-372</b>	Insurance Property	3,921	4,200	4,300	4,500	4,600	4,700	3,000
<b>01-2-226-381</b>	Legal Fees	0	0	0	0	0	0	0
<b>01-2-226-385</b>	Gis Services	260	100	100	100	100	100	100
<b>01-2-226-387</b>	Other Prof Fees	46	800	500	250	250	250	250
<b>01-2-226-412</b>	Janitorial/Cleaning Supplies	0	50	50	50	50	50	50
<b>01-2-226-461</b>	Insurance/Licence Vehicle	4,340	4,450	4,628	4,814	5,006	5,206	5,413
<b>01-2-226-468</b>	Minor Capital	10,854	30,100	4,400	4,400	9,400	7,400	4,400

# CVRD 5 Year Operating Budget by Service

Functions: 226

Objects: Multiple

Account Code	Account Description	2025 Actual	2025 Budget	2026 Budget	2027 Financial	2028 Financial	2029 Financial	2030 Financial
01-2-226-480	Transfer to Capital	22,902	0	0	0	0	0	0
01-2-226-485	Contr To Capital Works Reserve	195,566	195,566	106,853	94,361	71,241	93,179	88,984
01-2-226-489	Reserve Contr Other	49,378	49,378	44,926	44,831	50,310	16,338	14,229
01-2-226-495	Transfer To Other Functions	1,676	1,676	1,668	2,805	2,936	2,046	1,290
01-2-226-505	Debt Charges-Principal	0	0	0	0	0	0	0
01-2-226-506	Debt Charges-Interest	0	53,393	110,200	110,200	110,200	110,200	110,200
<b>226 - Union Bay Fire Protection Local Service Area</b>		<b>830,257</b>	<b>931,025</b>	<b>854,854</b>	<b>878,555</b>	<b>886,394</b>	<b>889,000</b>	<b>892,000</b>
<b>Expenses</b>		<b>(830,257)</b>	<b>(931,025)</b>	<b>(854,854)</b>	<b>(878,555)</b>	<b>(886,394)</b>	<b>(889,000)</b>	<b>(892,000)</b>
<b>226 - Union Bay Fire Protection Local Service Area</b>		<b>70,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>01 - General Revenue Fund</b>		<b>70,788</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Object Summary - 10 Years

Budget Year 2026  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 226 - Union Bay Fire Protection Local Service Area  
 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											
130R - Transfer from reserve		952,600	630,000	60,000	160,000	-	-	-	-	-	-
<b>Total Funding Source</b>		<b>952,600</b>	<b>630,000</b>	<b>60,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Capital Object Summary - 10 Years

Budget Year 2026  
 Report Group Object Category  
 Stage All  
 Function Type or Service - 226 - Union Bay Fire Protection Local Service Area  
 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		952,600	630,000	60,000	160,000	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>952,600</b>	<b>630,000</b>	<b>60,000</b>	<b>160,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>