

**Salt Spring Island Fire Protection District 2026 Budget**

| New Line # |   | 2026 Proposed Budget  | 2026 Pro Forma Budget | 2026 Pro Forma Budget | 2026 Pro Forma Budget |
|------------|---|-----------------------|-----------------------|-----------------------|-----------------------|
| 1          |   | <b>Operating Fund</b> | <b>Capital Fund</b>   | <b>Reserve Funds</b>  | <b>Consolidated</b>   |
| 2          | <b>Income</b>   |                       |                       |                       |                       |
| 3          | Interest General  | \$0                   | \$0                   | \$0                   | \$0                   |
| 4          | Interest CWRRF  | \$0                   | \$0                   | \$0                   | \$0                   |
| 5          | Miscellaneous Income  | \$0                   | \$0                   | \$0                   | \$0                   |
| 6          | Tax Revenue - LTD Interest                                      | \$0                   | \$0                   | \$0                   | \$0                   |
| 7          | Tax Revenue- LTD Retirement                                     | \$0                   | \$0                   | \$0                   | \$0                   |
| 8          | Tax Revenue   | \$6,038,000           | \$0                   | \$0                   | \$6,038,000           |
| 9          | <b>Total Income</b>   | <b>\$6,038,000</b>    | <b>\$0</b>            | <b>\$0</b>            | <b>\$6,038,000</b>    |
| 10         |   |                       |                       |                       |                       |
| 11         | <b>Administration Expenses</b>                                  |                       |                       |                       |                       |
| 14         | Advertising   | \$6,000               | \$0                   | \$0                   | \$6,000               |
| 15         | Advertising/Election  | \$30,000              | \$0                   | \$0                   | \$30,000              |
| 16         | Annual Dinner   | \$8,000               | \$0                   | \$0                   | \$8,000               |
| 17         | Audit & Related Fees  | \$20,000              | \$0                   | \$0                   | \$20,000              |
| 18         | Bank Charges/Credit Card Fees/Telpay Fees/Finance Charges       | \$2,000               | \$0                   | \$0                   | \$2,000               |
| 19         | Communications - Phone  | \$20,000              | \$0                   | \$0                   | \$20,000              |
| 20         | Communications & Miscellaneous                                  | \$7,000               | \$0                   | \$0                   | \$7,000               |
| 21         | Community Relations   | \$2,000               | \$0                   | \$0                   | \$2,000               |
| 22         | Conferences   | \$5,000               | \$0                   | \$0                   | \$5,000               |
| 23         | Consulting Fees   | \$25,000              | \$0                   | \$0                   | \$25,000              |
| 24         | Dues & Subscriptions  | \$5,000               |                       |                       | \$5,000               |
| 27         | Fireworks   | \$5,000               | \$0                   | \$0                   | \$5,000               |
| 28         | Freight/Postage   | \$5,000               | \$0                   | \$0                   | \$5,000               |
| 29         | Insurance   | \$60,000              | \$0                   | \$0                   | \$60,000              |
| 30         | Labour Relations  | \$24,000              | \$0                   | \$0                   | \$24,000              |
| 31         | Legal   | \$16,000              | \$0                   | \$0                   | \$16,000              |
| 32         | Licenses, leases & Rentals                                      | \$9,000               | \$0                   | \$0                   | \$9,000               |
| 33         | Mortgage - New Fire Hall  | \$650,000             | \$0                   | \$0                   | \$650,000             |
| 35         | Office Supplies & Equipment                                     | \$16,000              | \$0                   | \$0                   | \$16,000              |
| 36         | Professional Development - Excluded Staff                       | \$2,000               | \$0                   | \$0                   | \$2,000               |
| 37         | Professional Development - Trustees                             | \$0                   |                       |                       | \$0                   |
| 38         | Technical Support   | \$0                   |                       |                       | \$0                   |
| 39         | Trustee Remuneration  |                       | \$0                   | \$0                   | \$0                   |
| 40         | <b>Total Adminstration, Overhead Costs and Trustee Expenses</b> | <b>\$917,000</b>      | <b>\$0</b>            | <b>\$0</b>            | <b>\$917,000</b>      |
| 42         |   |                       |                       |                       |                       |
|            | <b>Amortization</b>   | <b>\$225,000</b>      | <b>\$225,000</b>      | <b>\$0</b>            | <b>\$225,000</b>      |
| 43         | Clothing - Career   | \$18,000              | \$0                   | \$0                   | \$18,000              |
| 44         | Clothing - Paid on Call   | \$16,000              | \$0                   | \$0                   | \$16,000              |
| 45         | Clothing - Protective   | \$61,000              | \$0                   | \$0                   | \$61,000              |
| 46         | Computer, Hardware, Software & Supplies                         | \$16,000              | \$0                   | \$0                   | \$16,000              |
| 47         | Employee/ POC Recognition                                       | \$10,000              | \$0                   | \$0                   | \$10,000              |
| 48         | Equipment - Repair & Maintenance                                | \$12,000              | \$0                   | \$0                   | \$12,000              |
| 49         | Equipment Purchase - Small Tools                                | \$11,000              | \$0                   | \$0                   | \$11,000              |
| 50         | Fire Department Record System                                   | \$4,000               | \$0                   | \$0                   | \$4,000               |
| 51         | Fire Prevention & Public Education                              | \$16,000              | \$0                   | \$0                   | \$16,000              |
| 52         | Fire Station Repair & Maintenance                               | \$49,000              | \$0                   | \$0                   | \$49,000              |
| 53         | Fire Station Utilities  | \$41,000              | \$0                   | \$0                   | \$41,000              |
| 54         | First Responder   | \$16,000              | \$0                   | \$0                   | \$16,000              |
| 55         | Foam  | \$4,000               | \$0                   | \$0                   | \$4,000               |
| 56         | Health & Wellness   | \$6,000               | \$0                   | \$0                   | \$6,000               |
| 57         | Hydrant Install/Repair  | \$75,000              | \$0                   | \$0                   | \$75,000              |
| 58         | Landscaping   | \$8,000               | \$0                   | \$0                   | \$8,000               |
| 59         | Major Incident  | \$5,000               | \$0                   | \$0                   | \$5,000               |
| 60         | Miscellaneous   | \$4,000               | \$0                   | \$0                   | \$4,000               |
| 61         | Paid-on-call recruitment & Retention                            | \$5,000               | \$0                   | \$0                   | \$5,000               |
| 62         | Radio Equipment Repair & Supplies                               | \$3,000               | \$0                   | \$0                   | \$3,000               |
| 63         | Self Contained Breathing Apparatus                              | \$20,000              | \$0                   | \$0                   | \$20,000              |
| 64         | Supplies & Sundries   | \$11,000              | \$0                   | \$0                   | \$11,000              |
| 65         | Training - Paid-on-call & Career                                | \$80,000              | \$0                   | \$0                   | \$80,000              |
| 66         | Vehicle Operating   | \$110,000             | \$0                   | \$0                   | \$110,000             |
| 67         | <b>Total Operating Expenses</b>                                 | <b>\$601,000</b>      | <b>\$0</b>            | <b>\$0</b>            | <b>\$601,000</b>      |

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| New Line # |   | 2026 Proposed Budget | 2026 Pro Forma Budget | 2026 Pro Forma Budget | 2026 Pro Forma Budget |
|------------|---|----------------------|-----------------------|-----------------------|-----------------------|
| 1          |   | Operating Fund       | Capital Fund          | Reserve Funds         | Consolidated          |
| 70         |   |                      |                       |                       |                       |
| 71         | <b>Wage &amp; Related Expenses</b>  |                      |                       |                       |                       |
|            | Administration Wages  | \$339,000            |                       |                       | \$339,000             |
|            | Fire Rescue Service Management Wages  | \$376,000            |                       |                       | \$376,000             |
| 72         | Career/Excluded/Casual Staff Wages & Salaries                               | \$1,857,000          | \$0                   | \$0                   | \$1,857,000           |
| 73         | Paid-on-call Members Wages  | \$290,000            | \$0                   | \$0                   | \$290,000             |
| 74         | <b>Total Wages</b>  | <b>\$2,862,000</b>   | <b>\$0</b>            | <b>\$0</b>            | <b>\$2,862,000</b>    |
| 75         | <b>Statutory &amp; Group Benefits</b>                                       |                      |                       |                       |                       |
| 76         | Employee Allowances   | \$2,000              | \$0                   | \$0                   | \$2,000               |
| 77         | Employee Group Health, Dental Plans & LTD                                   | \$161,000            | \$0                   | \$0                   | \$161,000             |
| 78         | Employer CPP Expense  | \$82,000             | \$0                   | \$0                   | \$82,000              |
| 79         | Employer EI Expense   | \$31,000             | \$0                   | \$0                   | \$31,000              |
| 80         | Employer Health Tax   | \$59,000             | \$0                   | \$0                   | \$59,000              |
| 81         | Employer Registered Pension Plan & Supp. Pension Benefit                    | \$356,000            | \$0                   | \$0                   | \$356,000             |
| 82         | Fire Fighter Employee Assistance Plan                                       | \$51,000             | \$0                   | \$0                   | \$51,000              |
| 83         | Group Life, AD&D & WCB  | \$101,000            | \$0                   | \$0                   | \$101,000             |
| 84         | HUB Health Benefits (POC members)   | \$100,000            | \$0                   | \$0                   | \$100,000             |
| 85         | Matching RRSP   | \$15,000             | \$0                   | \$0                   | \$15,000              |
| 86         | <b>Total Statutory &amp; Group Benefits</b>                                 | <b>\$958,000</b>     | <b>\$0</b>            | <b>\$0</b>            | <b>\$958,000</b>      |
| 87         | <b>Total Wages &amp; Benefits</b>   | <b>\$3,105,000</b>   | <b>\$0</b>            | <b>\$0</b>            | <b>\$3,718,873</b>    |
| 88         |   |                      |                       |                       |                       |
| 89         | <b>Extraordinary Expense/ Contingency Reserve</b>                           | <b>\$60,000</b>      | <b>\$0</b>            | <b>\$0</b>            | <b>\$60,000</b>       |
| 90         |   |                      |                       |                       |                       |
| 91         | <b>Total Expenses</b>   | <b>\$5,623,000</b>   | <b>\$0</b>            | <b>\$0</b>            | <b>\$5,623,000</b>    |
| 92         | <b>Surplus Before Capital Expenses</b>                                      | <b>\$415,000</b>     | <b>\$0</b>            | <b>\$0</b>            | <b>\$415,000</b>      |
| 93         |   |                      |                       |                       |                       |
| 94         | <b>Capital Account</b>  |                      |                       |                       |                       |
| 96         | Budget Capital Expenses Funded by Operating Fund (Small Capital)            | \$ -                 | \$ 50,000.00          |                       | \$50,000              |
| 97         | Budget Capital Expenses Funded by Operating Funds (Water Supply)            | \$ -                 | \$ 50,000.00          |                       | \$50,000              |
| 98         | Budget Capital Expenses Funded by Reserves (Apparatus)                      |                      | \$ 440,000.00         |                       | \$440,000             |
| 103        | Transfer to General Capital Purposes Reserve Fund (Halls 2 & 3 Remediation) | \$ -                 | \$ 100,000.00         |                       | \$100,000             |
| 109        | <b>Total Capital Expenses &amp; Transfers to/from Reserve Funds</b>         | <b>\$0</b>           | <b>\$0</b>            | <b>\$640,000</b>      | <b>\$640,000</b>      |
| 110        |   |                      |                       |                       |                       |
| 111        | <b>Principal Payments - LTD &amp; Lease (SCBA)</b>                          | <b>\$0</b>           | <b>\$0</b>            | <b>\$0</b>            | <b>\$0</b>            |
| 112        |   |                      |                       |                       |                       |
| 113        | <b>Surplus After Capital Expenses &amp; Principal Payments LTD</b>          | <b>\$415,000</b>     | <b>\$0</b>            | <b>-\$640,000</b>     | <b>-\$225,000</b>     |
| 114        | <b>Non Cash Expense (Amortization)</b>                                      | <b>\$225,000</b>     | <b>\$0</b>            | <b>\$0</b>            | <b>\$225,000</b>      |
| 115        | <b>Change in Working Capital (Current Assets - Current Liabilities)</b>     | <b>\$640,000</b>     | <b>\$0</b>            | <b>-\$640,000</b>     | <b>\$0</b>            |