

Salt Spring Island Fire Protection District  
Profit & Loss Budget vs. Actual  
July 2019

	July 2019	Existing Budget	Variance	Pro rata Budget	Variance	Annual Budget
<b>Ordinary Income/Expense</b>						
<b>Income</b>						
Bittry Smoke Alarm Prog (Rotary)	0.00	0.00	0.00	0.00	0.00	0.00
Int - General	7,251.25	5,250.00	2,001.25	5,250.00	2,001.25	9,000.00
Miscellaneous Income	4,287.75	0.00	4,287.75	0.00	4,287.75	0.00
Tax Revenue						
Tax Rev - Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00
Tax Revenue - Other	1,799,581.00	1,799,581.00	0.00	1,799,583.33	(2.33)	3,085,000.00
Total Tax Revenue	1,799,581.00	1,799,581.00	0.00	1,799,583.33	(2.33)	3,085,000.00
<b>Total Income</b>	<b>1,811,120.00</b>	<b>1,804,831.00</b>	<b>6,289.00</b>	<b>1,804,833.33</b>	<b>6,286.67</b>	<b>3,094,000.00</b>
<b>Gross Profit</b>	<b>1,811,120.00</b>	<b>1,804,831.00</b>	<b>6,289.00</b>	<b>1,804,833.33</b>	<b>6,286.67</b>	<b>3,094,000.00</b>
<b>Expense</b>						
<b>Admin Expenses</b>						
Advertising	104.84	585.00	(480.16)	583.33	(478.49)	1,000.00
Audit & Related Fees	10,000.00	10,000.00	0.00	5,833.33	4,166.67	10,000.00
Bank Charges & Cash Short	493.84	585.00	(91.16)	583.33	(89.49)	1,000.00
Communication - Phone	9,815.31	8,750.00	1,065.31	8,750.00	1,065.31	15,000.00
Convention	2,154.94	2,000.00	154.94	2,333.33	(178.39)	4,000.00
Credit Card Fee	0.00	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	1,567.90	1,460.00	107.90	1,458.33	109.57	2,500.00
Finance Charges	0.00	0.00	0.00	0.00	0.00	0.00
Freight/Postage	3,734.54	2,920.00	814.54	2,916.67	817.87	5,000.00
Insurance	33,162.40	47,000.00	(13,837.60)	27,416.67	5,745.73	47,000.00
Professional/Tech Support	17,850.00	17,500.00	350.00	17,500.00	350.00	30,000.00
Licenses, Leases & Rentals	755.00	3,500.00	(2,745.00)	3,500.00	(2,745.00)	6,000.00
Marketing	297.42	585.00	(287.58)	583.33	(285.91)	1,000.00
Office Supplies & Equipment	8,380.28	8,170.00	210.28	8,166.67	213.61	14,000.00
Professional Development	1,643.44	3,750.00	(2,106.56)	2,916.67	(1,273.23)	5,000.00
Telpay Fee	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Admin Expenses</b>	<b>89,959.91</b>	<b>106,805.00</b>	<b>(16,845.09)</b>	<b>82,541.67</b>	<b>7,418.24</b>	<b>141,500.00</b>
<b>Operating Expenses</b>						
Clothing - Career	2,476.28	3,250.00	(773.72)	2,916.67	(440.39)	5,000.00
Clothing - Paid On-call	19,150.05	11,500.00	7,650.05	6,708.33	12,441.72	11,500.00
Clothing - Protective	23,574.78	23,500.00	74.78	15,166.67	8,408.11	26,000.00
Computer HW, SW, Supp	6,547.60	1,500.00	5,047.60	1,458.33	5,089.27	2,500.00
Employee/POC Recognition	2,450.31	2,550.00	(99.69)	2,916.67	(466.36)	5,000.00
Equipment Purchase & Tools	12,841.95	4,750.00	8,091.95	4,666.67	8,175.28	8,000.00
Equipment R & M	3,324.93	4,125.00	(800.07)	4,083.33	(758.40)	7,000.00
Fire Dept Record System	0.00	0.00	0.00	2,041.67	(2,041.67)	3,500.00
Fire Fighter EAP	14,369.28	1,750.00	12,619.28	1,750.00	12,619.28	3,000.00
Fire Prev & Public Educat	565.33	3,000.00	(2,434.67)	2,916.67	(2,351.34)	5,000.00
Fire Station R & M	13,016.69	7,000.00	6,016.69	7,000.00	6,016.69	12,000.00
Fire Station Utilities	16,768.02	16,250.00	518.02	16,625.00	143.02	28,500.00
First Responder	6,574.75	5,875.00	699.75	5,833.33	741.42	10,000.00
Foam	0.00	0.00	0.00	1,750.00	(1,750.00)	3,000.00
Hydrant Repair	9,000.00	9,000.00	0.00	5,250.00	3,750.00	9,000.00
Landscaping	4,866.75	4,125.00	741.75	4,083.33	783.42	7,000.00
Major Incident	219.31	0.00	219.31	0.00	219.31	0.00
Miscellaneous	3,542.05	0.00	3,542.05	0.00	3,542.05	0.00
Radio Equipt/Repair & Supplies	946.20	625.00	321.20	583.33	362.87	1,000.00
SCBA	7,278.29	2,800.00	4,478.29	5,833.33	1,444.96	10,000.00
Supplies/Sundries	5,657.05	4,125.00	1,532.05	4,083.33	1,573.72	7,000.00
Training (formerly Education)	50,018.24	40,000.00	10,018.24	35,000.00	15,018.24	60,000.00
Vehicle Operating	43,366.27	35,000.00	8,366.27	52,500.00	(9,133.73)	90,000.00
POC Recruitment & Retention	0.00	0.00	0.00	1,166.67	(1,166.67)	2,000.00
<b>Total Operating Expenses</b>	<b>246,554.13</b>	<b>180,725.00</b>	<b>65,829.13</b>	<b>184,333.33</b>	<b>62,220.80</b>	<b>316,000.00</b>

Summary of Variances

	Existing Budget	Pro rata Budget
<b>Total Income</b>	<b>6,289.00</b>	<b>6,286.67</b>
<b>Expense</b>		
Administration Expenses	(16,845.09)	7,418.24
Operating Expenses	65,829.13	62,220.80
Trustee Expenses	3,462.25	(36,204.42)
<b>Total Non Payroll Expenses</b>	<b>52,446.29</b>	<b>33,434.62</b>
<b>Wage &amp; Related Expenses</b>	<b>43,776.25</b>	<b>57,993.75</b>
Extraordinary Expenses	0.00	0.00
<b>Total Expenses</b>	<b>96,222.54</b>	<b>91,428.38</b>
<b>Net Income</b>	<b>(89,933.54)</b>	<b>(85,141.71)</b>

Months 7

Pro Rata = Annual Budget/# months

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Profit & Loss Budget vs. Actual  
July 2019

	July 2019	Existing Budget	Variance	Pro rata Budget	Variance	Annual Budget
<b>Trustee Expenses</b>						
Communications/Public Engagement	0.00	0.00	0.00	2,916.67	(2,916.67)	5,000.00
Labour Relations	7,223.00	6,750.00	473.00	32,083.33	(24,860.33)	55,000.00
Legal Fees	1,096.75	1,000.00	96.75	2,916.67	(1,819.92)	5,000.00
Consultants	6,656.87	6,000.00	656.87	3,500.00	3,156.87	6,000.00
Admin Support	3,653.00	2,375.00	1,278.00	2,333.33	1,319.67	4,000.00
Advertising/Election	4,395.07	5,000.00	(604.93)	3,500.00	895.07	6,000.00
Annual Dinner	7,562.56	6,000.00	1,562.56	3,500.00	4,062.56	6,000.00
Fireworks	0.00	0.00	0.00	1,458.33	(1,458.33)	2,500.00
New Fire Hall Planning	0.00	0.00	0.00	14,583.33	(14,583.33)	25,000.00
<b>Total Trustee Expenses</b>	<b>30,587.25</b>	<b>27,125.00</b>	<b>3,462.25</b>	<b>66,791.67</b>	<b>(36,204.42)</b>	<b>114,500.00</b>
<b>Wage &amp; Related Expenses</b>						
RRSP Contributions	12,432.45	10,000.00	2,432.45	5,833.33	6,599.12	10,000.00
BC Medical Service Plan	22,734.21	24,825.00	(2,090.79)	24,937.50	(2,203.29)	42,750.00
CPP	31,060.15	28,525.00	2,535.15	19,833.33	11,226.82	34,000.00
EI	14,258.37	13,275.00	983.37	8,895.83	5,362.54	15,250.00
Employee Allowances	697.47	575.00	122.47	583.33	114.14	1,000.00
Employee Group Health Plan & LTD	37,566.17	39,670.00	(2,103.83)	39,666.67	(2,100.50)	68,000.00
HUB-Health Benefits(Volunteers)	22,073.19	19,835.00	2,238.19	19,833.33	2,239.86	34,000.00
Life Ins. & W.C.B.	32,094.47	36,125.00	(4,030.53)	28,437.50	3,656.97	48,750.00
Reg. Pension Plan	103,455.85	105,900.00	(2,444.15)	107,041.67	(3,585.82)	183,500.00
SSIFR Firefighters Assn Stipend	180,234.89	142,325.00	37,909.89	143,908.33	36,326.56	246,700.00
<b>Wages</b>	<b>844,149.03</b>	<b>835,925.00</b>	<b>8,224.03</b>	<b>843,791.67</b>	<b>357.36</b>	<b>1,446,500.00</b>
<b>Wage &amp; Related Expenses - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Wage &amp; Related Expenses</b>	<b>1,300,756.25</b>	<b>1,256,980.00</b>	<b>43,776.25</b>	<b>1,242,762.50</b>	<b>57,993.75</b>	<b>2,130,450.00</b>
<b>Xtraordinary Expenses</b>						
Contingency Reserve	0.00	0.00	0.00	0.00	0.00	100,000.00
Small Capital	0.00	0.00	0.00	0.00	0.00	110,500.00
Transfer to Apparatus Replacement Fund	0.00	0.00	0.00	0.00	0.00	137,350.00
Transfer to Fire Hall Replacement Fund	0.00	0.00	0.00	0.00	0.00	150,000.00
<b>Total Xtraordinary Expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>497,850.00</b>
<b>Total Expense</b>	<b>1,667,857.54</b>	<b>1,571,635.00</b>	<b>96,222.54</b>	<b>1,576,429.16</b>	<b>91,428.38</b>	<b>3,200,300.00</b>
<b>Net Ordinary Income</b>	<b>143,262.46</b>	<b>233,196.00</b>	<b>(89,933.54)</b>	<b>228,404.17</b>	<b>(85,141.71)</b>	<b>(106,300.00)</b>
<b>Net Income</b>	<b>143,262.46</b>	<b>233,196.00</b>	<b>(89,933.54)</b>	<b>228,404.17</b>	<b>(85,141.71)</b>	<b>(106,300.00)</b>