

2020 Operating Fund Budget
Salt Spring Island Fire Protection District

	2018 Audited Capital & Operating Fund	2018 Audited Capital Fund	2018 Audited Operating Fund	2018 Budget Operating Fund	2019 Budget Operating Fund	2020 Budget Operating Fund	
1							
2							
Income							
3 Interest General	\$12,355.96	\$0.00	\$12,355.96	\$8,000.00	\$9,000.00	\$0.00	
4 Interest CWRFF	\$8,118.36	\$8,118.36	\$0.00	\$0.00	\$0.00	\$0.00	
5 Miscellaneous Income	\$124,577.14	\$0.00	\$124,577.14	\$0.00	\$0.00	\$0.00	
7 Tax Revenue - LTD Interest	\$13,749.17	\$13,749.17	\$0.00	\$0.00	\$0.00	\$0.00	
8 Tax Revenue- LTD Retirement	\$155,957.17	\$155,957.17	\$0.00	\$0.00	\$0.00	\$0.00	
9 Tax Revenue	\$2,577,000.00	\$0.00	\$2,577,000.00	\$2,577,000.00	\$3,085,000.00	\$0.00	
10 Total Income	\$2,891,757.80	\$177,824.70	\$2,713,933.10	\$2,585,000.00	\$3,094,000.00	\$0.00	
11							
Administration Expenses							
13 Advertising	\$1,845.63	\$0.00	\$1,845.63	\$2,000.00	\$1,000.00	\$1,000.00	0.00%
14 Audit & Related Fees	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	0.00%
15 Bank Charges	\$1,060.06	\$0.00	\$1,060.06	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
16 Communications - Phone	\$16,888.80	\$0.00	\$16,888.80	\$14,000.00	\$15,000.00	\$19,000.00	26.67%
17 Conferences & Educational	\$849.83	\$0.00	\$849.83	\$5,000.00	\$4,000.00	\$4,000.00	0.00%
18 Dues & Subscriptions	\$4,789.33	\$0.00	\$4,789.33	\$3,500.00	\$2,500.00	\$2,500.00	0.00%
19 Freight/Postage	\$5,639.49	\$0.00	\$5,639.49	\$4,000.00	\$5,000.00	\$5,000.00	0.00%
20 Insurance	\$41,063.02	\$0.00	\$41,063.02	\$48,000.00	\$47,000.00	\$50,000.00	6.38%
21 Technical Support	\$29,970.70	\$0.00	\$29,970.70	\$30,000.00	\$30,000.00	\$30,000.00	6.67%
22 Licenses, leases & Rentals	\$2,335.00	\$0.00	\$2,335.00	\$7,000.00	\$6,000.00	\$4,500.00	-25.00%
23 Marketing	\$676.51	\$0.00	\$676.51	\$1,000.00	\$1,000.00	\$1,000.00	0.00%
24 Office Supplies & Equipment	\$15,961.49	\$0.00	\$15,961.49	\$12,000.00	\$14,000.00	\$14,000.00	0.00%
25A Professional Development - Trustees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00	
25B Professional Development - Excluded Staff	\$7,695.49	\$0.00	\$7,695.49	\$5,000.00	\$5,000.00	\$4,000.00	-20.00%
26 Total Administration Expenses	\$138,826.35	\$0.00	\$138,826.35	\$142,500.00	\$141,500.00	\$149,000.00	5.30%
27							
Amortization							
28	\$164,846.23	\$164,846.23	\$0.00	\$0.00	\$0.00	\$0.00	
29							
Operating Expenses							
31							
32 Clothing - Career	\$3,849.17	\$0.00	\$3,849.17	\$7,000.00	\$5,000.00	\$5,000.00	0.00%
33 Clothing - Paid on Call	\$13,808.23	\$0.00	\$13,808.23	\$10,000.00	\$11,500.00	\$11,500.00	0.00%
34 Clothing - Protective	\$25,803.28	\$0.00	\$25,803.28	\$24,000.00	\$26,000.00	\$54,000.00	107.69%
35 Computer, Hardware, Software & Supplies	\$10,539.29	\$0.00	\$10,539.29	\$2,500.00	\$2,500.00	\$5,000.00	100.00%
36 Employee/ POC Recognition	\$2,903.52	\$0.00	\$2,903.52	\$5,000.00	\$5,000.00	\$5,000.00	0.00%
37 Equipment Purchase - Small Tools	\$17,636.18	\$0.00	\$17,636.18	\$8,000.00	\$8,000.00	\$10,000.00	25.00%
38 Equipment - Repair & Maintenance	\$5,690.98	\$0.00	\$5,690.98	\$6,500.00	\$7,000.00	\$7,000.00	0.00%
39 Fire Department Record System	\$7,125.00	\$0.00	\$7,125.00	\$3,500.00	\$3,500.00	\$7,000.00	100.00%
40 Fire Fighter Employee Assistance Plan	\$9,170.00	\$0.00	\$9,170.00	\$3,000.00	\$3,000.00	\$10,000.00	233.33%
41 Fire Prevention & Public Education	\$4,448.33	\$0.00	\$4,448.33	\$6,500.00	\$5,000.00	\$5,000.00	0.00%
42 Fire Station Repair & Maintenance	\$11,735.38	\$0.00	\$11,735.38	\$12,500.00	\$12,000.00	\$12,000.00	0.00%
43 Fire Station Utilities	\$28,127.76	\$0.00	\$28,127.76	\$28,000.00	\$28,500.00	\$29,000.00	1.75%
44 First Responder	\$11,329.83	\$0.00	\$11,329.83	\$10,000.00	\$10,000.00	\$12,000.00	20.00%
45 Foam	\$3,136.11	\$0.00	\$3,136.11	\$3,000.00	\$3,000.00	\$3,250.00	8.33%
46 Hydrant Install/Repair	\$9,000.00	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	0.00%
47 Landscaping	\$6,663.30	\$0.00	\$6,663.30	\$6,600.00	\$7,000.00	\$7,000.00	0.00%
48 Major Incident	\$6,536.15	\$0.00	\$6,536.15	\$0.00	\$0.00	\$0.00	
49 Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
50 Radio Equipment Repair & Supplies	\$4,330.77	\$0.00	\$4,330.77	\$2,000.00	\$1,000.00	\$5,000.00	400.00%
51 SCBA	\$9,092.67	\$0.00	\$9,092.67	\$11,000.00	\$10,000.00	\$10,000.00	0.00%
52 Supplies & Sundries	\$9,993.61	\$0.00	\$9,993.61	\$7,000.00	\$7,000.00	\$10,000.00	42.86%
53 Training - Paid-on-call & Career	\$63,760.34	\$0.00	\$63,760.34	\$60,000.00	\$60,000.00	\$65,000.00	8.33%
54 Vehicle Operating	\$103,357.53	\$0.00	\$103,357.53	\$90,000.00	\$90,000.00	\$90,000.00	0.00%
54A Paid-on-call recruitment & Retention	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00	\$0.00	-100.00%
54B Health & Wellness	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,000.00	
55 Total Operating Expenses	\$368,037.43	\$0.00	\$368,037.43	\$313,100.00	\$316,000.00	\$381,750.00	20.81%
56							
Trustee Expenses							
58 Administration Support	\$2,795.00	\$0.00	\$2,795.00	\$9,000.00	\$4,000.00	\$9,000.00	125.00%
59 Advertising/Election	\$3,064.82	\$0.00	\$3,064.82	\$6,000.00	\$6,000.00	\$12,000.00	100.00%
60 Annual Dinner	\$6,181.57	\$0.00	\$6,181.57	\$5,000.00	\$6,000.00	\$7,000.00	16.67%
61 Consulting Fees	\$18,099.85	\$0.00	\$18,099.85	\$15,000.00	\$6,000.00	\$26,000.00	333.33%
62 Fireworks	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	0.00%
63 Legal	\$1,190.81	\$0.00	\$1,190.81	\$10,000.00	\$5,000.00	\$5,000.00	0.00%
64 Labour Relations	\$5,526.89	\$0.00	\$5,526.89	\$60,000.00	\$55,000.00	\$15,000.00	-72.73%
65 Communications & Miscellaneous	\$882.40	\$0.00	\$882.40	\$10,000.00	\$5,000.00	\$5,000.00	0.00%
65A New Fire Hall Planning & Public Engagement	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$25,000.00	0.00%
65B Community Safety Building Referendum	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
66 Total Trustee Expenses	\$40,241.34	\$0.00	\$40,241.34	\$117,500.00	\$114,500.00	\$106,500.00	-6.99%
67							
Interest - LTD							
68	\$10,632.97	\$10,632.97	\$0.00	\$0.00	\$0.00	\$0.00	
69							
Wage & Related Expenses							
71 Career/Excluded/Casual Staff Wages & Salaries	\$1,540,175.02	\$0.00	\$1,540,175.02	\$1,376,250.00	\$1,446,500.00	\$1,545,000.00	6.81%
72 Paid-on-call Members Wages	\$238,765.17	\$0.00	\$238,765.17	\$214,000.00	\$246,700.00	\$264,750.00	7.32%
73 Total Wages	\$1,778,940.19	\$0.00	\$1,778,940.19	\$1,590,250.00	\$1,693,200.00	\$1,809,750.00	6.88%
74 Statutory & Group Benefits							
75 Employer CPP Expense	\$34,381.42	\$0.00	\$34,381.42	\$28,600.00	\$34,000.00	\$38,000.00	11.76%
76 Employer EI Expense	\$16,841.59	\$0.00	\$16,841.59	\$13,450.00	\$15,250.00	\$17,250.00	13.11%
77 Group Life, AD&D & WCB	\$50,232.65	\$0.00	\$50,232.65	\$45,500.00	\$48,750.00	\$55,000.00	12.82%
78 Employer Health Tax & BC Medical Services Plan	\$6,755.58	\$0.00	\$6,755.58	\$17,100.00	\$42,750.00	\$36,500.00	-14.62%
79 Employee Group Health, Dental Plans & LTD	\$60,947.88	\$0.00	\$60,947.88	\$61,250.00	\$68,000.00	\$69,750.00	2.57%
80 HUB Health Benefits (POC members)	\$39,422.80	\$0.00	\$39,422.80	\$34,000.00	\$34,000.00	\$40,000.00	17.65%
81 Employer Registered Pension Plan	\$171,637.00	\$0.00	\$171,637.00	\$172,250.00	\$183,500.00	\$204,000.00	11.17%
82 Matching RRSPP	\$12,263.23	\$0.00	\$12,263.23	\$13,250.00	\$10,000.00	\$10,000.00	0.00%
83 Employee Allowances	\$1,671.12	\$0.00	\$1,671.12	\$350.00	\$1,000.00	\$1,750.00	75.00%
84 Total Statutory & Group Benefits	\$394,153.27	\$0.00	\$394,153.27	\$385,750.00	\$437,250.00	\$472,250.00	8.00%
85 Total Wages & Benefits	\$2,173,093.46	\$0.00	\$2,173,093.46	\$1,976,000.00	\$2,130,450.00	\$2,282,000.00	7.11%
86							
87 Extraordinary Expense/ Contingency Reserve	\$0.00	\$0.00	\$0.00	\$30,000.00	\$100,000.00	\$0.00	
88							
Total Expenses	\$2,895,677.78	\$175,479.20	\$2,720,198.58	\$2,579,100.00	\$2,802,450.00	\$2,919,250.00	
90 Surplus Before Capital Expenses	-\$3,919.98	\$2,345.50	-\$6,265.48	\$5,900.00	\$291,550.00	-\$2,919,250.00	
91							
Capital Expenses Funded from Operating Funds							
93 Transfer from Operating Fund to Capital Fund	\$0.00	-\$34,849.19	\$34,849.19	\$44,000.00	\$110,500.00	\$0.00	
94 Small Capital Purchases	\$34,849.19	\$34,849.19	\$0.00	\$0.00	\$0.00	\$0.00	
95 Major Capital Purchases (Funded by Reserves)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
96 Transfer from Operating Fund to Capital Fund (Apparatus Reserve)	\$0.00	-\$75,500.00	\$75,500.00	\$0.00	\$137,350.00	\$0.00	
97 Transfer from Operating Fund to Capital Fund Community Protection Building Reserve	\$0.00	-\$50,000.00	\$50,000.00	\$50,000.00	\$150,000.00	\$0.00	
97B Transfer from Operating Fund to Capital Fund (Satellite Fire Halls)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
98 Total Capital Expenses	\$34,849.19	-\$125,500.00	\$160,349.19	\$94,000.00	\$397,850.00	\$0.00	
99							
Principal Payments - LTD							
100	\$155,957.17	\$155,957.17	\$0.00	\$0.00	\$0.00	\$0.00	
101							
Surplus After Capital Expenses & Principal Payments LTD	-\$194,726.34	-\$28,111.67	-\$166,614.67	-\$88,100.00	-\$106,300.00	-\$2,919,250.00	
103 Non Cash Expense (Amortization)	\$164,846.23	\$164,846.23	\$0.00	\$0.00	\$0.00	\$0.00	
104 Change in Working Capital (Current Assets - Current Liabilities)	-\$29,880.11	\$136,734.56	-\$166,614.67	-\$88,100.00	-\$106,300.00	-\$2,919,250.00	