

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

	September 2019	Existing Budget	Variance	Pro rata Budget	Variance	Annual Budget
Ordinary Income/Expense						
Income						
Bttry Smoke Alarm Prog (Rotary)	0.00	0.00	0.00	0.00	0.00	0.00
Int - General	22,887.02	6,750.00	16,137.02	6,750.00	16,137.02	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	2,313,747.00	2,313,747.00	0.00	2,313,750.00	(3.00)	3,085,000.00
Total Tax Revenue	<u>2,313,747.00</u>	<u>2,313,747.00</u>	<u>0.00</u>	<u>2,313,750.00</u>	<u>(3.00)</u>	<u>3,085,000.00</u>
Total Income	<u>2,340,921.77</u>	<u>2,320,497.00</u>	<u>20,424.77</u>	<u>2,320,500.00</u>	<u>20,421.77</u>	<u>3,094,000.00</u>
Gross Profit	<u>2,340,921.77</u>	<u>2,320,497.00</u>	<u>20,424.77</u>	<u>2,320,500.00</u>	<u>20,421.77</u>	<u>3,094,000.00</u>
Expense						
Admin Expenses						
Advertising	605.34	751.00	(145.66)	750.00	(144.66)	1,000.00
Audit & Related Fees	10,000.00	10,000.00	0.00	7,500.00	2,500.00	10,000.00
Bank Charges & Cash Short	868.22	751.00	117.22	750.00	118.22	1,000.00
Communication - Phone	13,787.38	11,250.00	2,537.38	11,250.00	2,537.38	15,000.00
Convention	2,154.94	2,000.00	154.94	3,000.00	(845.06)	4,000.00
Credit Card Fee	0.00	0.00	0.00	0.00	0.00	0.00
Dues & Subscriptions	4,092.48	1,876.00	2,216.48	1,875.00	2,217.48	2,500.00
Finance Charges	0.00	0.00	0.00	0.00	0.00	0.00
Freight/Postage	4,440.90	3,752.00	688.90	3,750.00	690.90	5,000.00
Insurance	42,336.40	47,000.00	(4,663.60)	35,250.00	7,086.40	47,000.00
Professional/Tech Support	22,770.00	22,500.00	270.00	22,500.00	270.00	30,000.00
Licenses, Leases & Rentals	2,904.46	4,500.00	(1,595.54)	4,500.00	(1,595.54)	6,000.00
Marketing	362.58	751.00	(388.42)	750.00	(387.42)	1,000.00
Office Supplies & Equipment	10,380.21	10,502.00	(121.79)	10,500.00	(119.79)	14,000.00
Professional Development	1,643.44	3,750.00	(2,106.56)	3,750.00	(2,106.56)	5,000.00
Telpay Fee	0.00	0.00	0.00	0.00	0.00	0.00
Total Admin Expenses	<u>116,346.35</u>	<u>119,383.00</u>	<u>(3,036.65)</u>	<u>106,125.00</u>	<u>10,221.35</u>	<u>141,500.00</u>
Operating Expenses						
Clothing - Career	2,476.28	3,250.00	(773.72)	3,750.00	(1,273.72)	5,000.00
Clothing - Paid On-call	19,851.06	11,500.00	8,351.06	8,625.00	11,226.06	11,500.00
Clothing - Protective	24,225.73	24,500.00	(274.27)	19,500.00	4,725.73	26,000.00
Computer HW, SW, Supp	7,313.33	1,900.00	5,413.33	1,875.00	5,438.33	2,500.00
Employee/POC Recognition	3,098.57	2,650.00	448.57	3,750.00	(651.43)	5,000.00
Equipment Purchase & Tools	10,950.65	6,050.00	4,900.65	6,000.00	4,950.65	8,000.00
Equipment R & M	4,477.00	5,275.00	(798.00)	5,250.00	(773.00)	7,000.00
Fire Dept Record System	0.00	0.00	0.00	2,625.00	(2,625.00)	3,500.00
Fire Fighter EAP	16,684.28	2,250.00	14,434.28	2,250.00	14,434.28	3,000.00
Fire Prev & Public Educat	559.92	3,800.00	(3,240.08)	3,750.00	(3,190.08)	5,000.00
Fire Station R & M	16,174.92	9,000.00	7,174.92	9,000.00	7,174.92	12,000.00
Fire Station Utilities	21,190.05	19,750.00	1,440.05	21,375.00	(184.95)	28,500.00
First Responder	8,803.46	7,525.00	1,278.46	7,500.00	1,303.46	10,000.00
Foam	0.00	0.00	0.00	2,250.00	(2,250.00)	3,000.00
Hydrant Repair	9,000.00	9,000.00	0.00	6,750.00	2,250.00	9,000.00
Landscaping	5,569.47	5,275.00	294.47	5,250.00	319.47	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 Equip/Repair & Supplies	1,417.92	775.00	642.92	750.00	667.92	1,000.00
SCBA	8,161.06	3,600.00	4,561.06	7,500.00	661.06	10,000.00
Supplies/Sundries	8,053.61	5,275.00	2,778.61	5,250.00	2,803.61	7,000.00
Training (formerly Education)	55,949.12	48,000.00	7,949.12	45,000.00	10,949.12	60,000.00
Vehicle Operating	51,932.80	45,000.00	6,932.80	67,500.00	(15,567.20)	90,000.00
POC Recruitment & Retention	0.00	0.00	0.00	1,500.00	(1,500.00)	2,000.00
Total Operating Expenses	<u>279,650.59</u>	<u>214,375.00</u>	<u>65,275.59</u>	<u>237,000.00</u>	<u>42,650.59</u>	<u>316,000.00</u>

Summary of Variances

	Existing Budget	Pro rata Budget
Total Income	<u>20,424.77</u>	<u>20,421.77</u>
Expense		
Administration Expenses	(3,036.65)	10,221.35
Operating Expenses	65,275.59	42,650.59
Trustee Expenses	9,400.11	(44,799.89)
Total Non Payroll Expenses	<u>71,639.05</u>	<u>8,072.05</u>
Wage & Related Expenses	<u>70,369.72</u>	<u>76,333.22</u>
Extraordinary Expenses	0.00	0.00
Total Expenses	<u>142,008.77</u>	<u>84,405.27</u>
Net Income	<u>(121,584.00)</u>	<u>(63,983.50)</u>

Months 9
Pro Rata = Annual Budget/# months

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September 2019

	September 2019	Existing Budget	Variance	Pro rata Budget	Variance	Annual Budget
Trustee Expenses						
Communications/Public Engagement	0.00	0.00	0.00	3,750.00	(3,750.00)	5,000.00
Labour Relations	11,602.71	10,250.00	1,352.71	41,250.00	(29,647.29)	55,000.00
Legal Fees	2,327.25	1,000.00	1,327.25	3,750.00	(1,422.75)	5,000.00
Consultants	9,280.37	6,000.00	3,280.37	4,500.00	4,780.37	6,000.00
Admin Support	5,772.00	3,025.00	2,747.00	3,000.00	2,772.00	4,000.00
Advertising/Election	4,530.22	5,400.00	(869.78)	4,500.00	30.22	6,000.00
Annual Dinner	7,562.56	6,000.00	1,562.56	4,500.00	3,062.56	6,000.00
Fireworks	0.00	0.00	0.00	1,875.00	(1,875.00)	2,500.00
New Fire Hall Planning	0.00	0.00	0.00	18,750.00	(18,750.00)	25,000.00
Total Trustee Expenses	41,075.11	31,675.00	9,400.11	85,875.00	(44,799.89)	114,500.00
Wage & Related Expenses						
RRSP Contributions	13,348.55	10,000.00	3,348.55	7,500.00	5,848.55	10,000.00
BC Medical Service Plan	31,981.35	31,925.00	56.35	32,062.50	(81.15)	42,750.00
CPP	34,174.99	31,075.00	3,099.99	25,500.00	8,674.99	34,000.00
EI	15,827.88	14,275.00	1,552.88	11,437.50	4,390.38	15,250.00
Employee Allowances	974.79	750.00	224.79	750.00	224.79	1,000.00
Employee Group Health Plan & LTD	49,092.22	51,000.00	(1,907.78)	51,000.00	(1,907.78)	68,000.00
HUB-Health Benefits(Volunteers)	28,422.28	25,501.00	2,921.28	25,500.00	2,922.28	34,000.00
Life Ins. & W.C.B.	47,704.14	42,000.00	5,704.14	36,562.50	11,141.64	48,750.00
Reg. Pension Plan	131,720.11	135,675.00	(3,954.89)	137,625.00	(5,904.89)	183,500.00
SSIFR Firefighters Assn Stipend	221,571.59	189,775.00	31,796.59	185,025.00	36,546.59	246,700.00
Wages	1,099,352.82	1,071,825.00	27,527.82	1,084,875.00	14,477.82	1,446,500.00
Wage & Related Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Wage & Related Expenses	1,674,170.72	1,603,801.00	70,369.72	1,597,837.50	76,333.22	2,130,450.00
Xtraordinary Expenses						
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
Total Xtraordinary Expenses	0.00	0.00	0.00	0.00	0.00	497,850.00
Total Expense	2,111,242.77	1,969,234.00	142,008.77	2,026,837.50	84,405.27	3,200,300.00
Net Ordinary Income	229,679.00	351,263.00	(121,584.00)	293,662.50	(63,983.50)	(106,300.00)
Net Income	229,679.00	351,263.00	(121,584.00)	293,662.50	(63,983.50)	(106,300.00)