

Salt Spring Fire Protection District 2023 Budget

New Line #		2022 Approved Budget	2022 Approved Budget	2022 Approved Budget	2022 Approved Budget	2023 Approved Budget	2023 Approved Budget	2023 Approved Budget	2023 Approved Budget
		Operating Fund	Capital Fund	Reserve Funds	Consolidated	Operating Fund	Capital Fund	Reserve Funds	Consolidated
1									
2	<b>Income</b>								
3	Interest General	\$6,750	\$0	\$0	\$6,750	\$6,750	\$0	\$0	\$6,750
4	Interest CWRRF	\$0	\$0	\$12,000	\$12,000	\$0	\$0	\$12,000	-\$12,000
5	Miscellaneous Income	\$5,000	\$0	\$0	\$5,000	\$55,000	\$0	\$0	\$55,000
6	Tax Revenue - LTD Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Tax Revenue- LTD Retirement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	Tax Revenue	\$4,255,000	\$0	\$0	\$4,255,000	\$4,589,725	\$0	\$0	\$4,589,725
9	<b>Total Income</b>	<b>\$4,266,750</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$4,278,750</b>	<b>\$4,651,475</b>	<b>\$0</b>	<b>\$12,000</b>	<b>\$4,639,475</b>
10									
11	<b>Administration Expenses</b>								
12	Administration Trustee Meetings - Transcription	\$10,000	\$0	\$0	\$10,000	\$10,500	\$0	\$0	\$10,500
13	Advertising	\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$2,000
14	Advertising - Elections, AGM, Board Meetings and Announcements	\$8,000	\$0	\$0	\$8,000	\$8,000	\$0	\$0	\$8,000
15	Annual Appreciation Dinner	\$7,000	\$0	\$0	\$7,000	\$7,000	\$0	\$0	\$7,000
16	Audit & Related Fees	\$15,000	\$0	\$0	\$15,000	\$15,000	\$0	\$0	\$15,000
17	Bank Charges/Credit Card Fees/Telpay Fees/Finance Charges	\$1,500	\$0	\$0	\$1,500	\$1,500	\$0	\$0	\$1,500
18	Communications - Phone	\$17,500	\$0	\$0	\$17,500	\$18,250	\$0	\$0	\$18,250
19	Communications & Miscellaneous	\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$2,000
20	Community Relations	\$1,000	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000
21	Conferences	\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$2,000
22	Consulting Fees	\$25,000	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$25,000
23	Dues & Subscriptions	\$4,500	\$0	\$0	\$4,500	\$4,500	\$0	\$0	\$4,500
24	Fireworks	\$2,500	\$0	\$0	\$2,500	\$2,500	\$0	\$0	\$2,500
25	Freight/Postage	\$4,000	\$0	\$0	\$4,000	\$4,000	\$0	\$0	\$4,000
26	Insurance	\$47,500	\$0	\$0	\$47,500	\$49,500	\$0	\$0	\$49,500
27	Labour Relations	\$20,000	\$0	\$0	\$20,000	\$20,750	\$0	\$0	\$20,750
28	Legal	\$10,000	\$0	\$0	\$10,000	\$15,000	\$0	\$0	\$15,000
29	Licenses, leases & Rentals	\$15,000	\$0	\$0	\$15,000	\$16,750	\$0	\$0	\$16,750
30	New Fire Hall Planning & Public Engagement	\$10,000	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0
31	New Fire Hall Referendum	\$5,000	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
32	Office Supplies & Equipment	\$14,500	\$0	\$0	\$14,500	\$19,500	\$0	\$0	\$19,500
33	Professional Development - Excluded Staff	\$2,000	\$0	\$0	\$2,000	\$2,000	\$0	\$0	\$2,000
34	Technical Support	\$21,000	\$0	\$0	\$21,000	\$22,000	\$0	\$0	\$22,000
35	<b>Total Administration Expenses</b>	<b>\$247,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$247,000</b>	<b>\$248,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$248,750</b>
36									
37									
38	<b>Amortization</b>		<b>\$197,000</b>		<b>\$197,000</b>		<b>\$225,000</b>		<b>\$225,000</b>
39									
40	Clothing - Career	\$6,000	\$0	\$0	\$6,000	\$6,250	\$0	\$0	\$6,250
41	Clothing - Paid on Call	\$10,000	\$0	\$0	\$10,000	\$10,500	\$0	\$0	\$10,500
42	Clothing - Protective	\$50,000	\$0	\$0	\$50,000	\$52,500	\$0	\$0	\$52,500
43	Computer, Hardware, Software & Supplies	\$10,000	\$0	\$0	\$10,000	\$10,500	\$0	\$0	\$10,500
44	Employee/ POC Recognition	\$5,000	\$0	\$0	\$5,000	\$5,000	\$0	\$0	\$5,000
45	Equipment - Repair & Maintenance	\$10,000	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$10,000
46	Equipment Purchase - Small Tools	\$10,000	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$10,000
47	Fire Department Record System	\$3,500	\$0	\$0	\$3,500	\$3,750	\$0	\$0	\$3,750
48	Fire Prevention & Public Education	\$5,000	\$0	\$0	\$5,000	\$5,250	\$0	\$0	\$5,250
49	Fire Station Repair & Maintenance	\$25,000	\$0	\$0	\$25,000	\$26,500	\$0	\$0	\$26,500
50	Fire Station Utilities	\$35,000	\$0	\$0	\$35,000	\$36,750	\$0	\$0	\$36,750
51	First Responder	\$14,000	\$0	\$0	\$14,000	\$14,000	\$0	\$0	\$14,000
52	Foam	\$3,250	\$0	\$0	\$3,250	\$3,500	\$0	\$0	\$3,500
53	Health & Wellness	\$5,000	\$0	\$0	\$5,000	\$5,250	\$0	\$0	\$5,250
54	Hydrant Install/Repair	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$9,000
55	Landscaping	\$7,000	\$0	\$0	\$7,000	\$7,250	\$0	\$0	\$7,250
56	Miscellaneous	\$3,750	\$0	\$0	\$3,750	\$3,750	\$0	\$0	\$3,750
57	Paid-on-call recruitment & Retention	\$1,000	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000
58	Radio Equipment Repair & Supplies	\$2,500	\$0	\$0	\$2,500	\$2,500	\$0	\$0	\$2,500
59	Self Contained Breathing Apparatus	\$10,000	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$10,000
60	Supplies & Sundries	\$10,000	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$10,000
61	Training - Paid-on-call & Career	\$70,000	\$0	\$0	\$70,000	\$72,750	\$0	\$0	\$72,750
62	Vehicle Operating	\$90,000	\$0	\$0	\$90,000	\$93,000	\$0	\$0	\$93,000
63	<b>Total Operating Expenses</b>	<b>\$395,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$395,000</b>	<b>\$409,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$409,000</b>
64									
65	<b>Interest - LTD &amp; Lease (SCBA)</b>	<b>\$12,846</b>	<b>\$9,900</b>	<b>\$0</b>	<b>\$22,746</b>		<b>\$9,900</b>	<b>\$0</b>	<b>\$9,900</b>
66									
67	<b>Wage &amp; Related Expenses</b>								
68	Career/Excluded/Casual Staff Wages & Salaries	\$1,867,000	\$0	\$0	\$1,867,000	\$1,979,100	\$0	\$0	\$1,979,100
69	Paid-on-call Members Wages	\$247,750	\$0	\$0	\$247,750	\$252,500	\$0	\$0	\$252,500
70	<b>Total Wages</b>	<b>\$2,114,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,114,750</b>	<b>\$2,231,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,231,600</b>
71	<b>Statutory &amp; Group Benefits</b>								
72	Employee Allowances	\$1,750	\$0	\$0	\$1,750	\$1,750	\$0	\$0	\$1,750
73	Employee Group Health, Dental Plans & LTD	\$130,500	\$0	\$0	\$130,500	\$143,000	\$0	\$0	\$143,000
74	Employer CPP Expense	\$52,000	\$0	\$0	\$52,000	\$55,000	\$0	\$0	\$55,000
75	Employer EI Expense	\$21,000	\$0	\$0	\$21,000	\$25,500	\$0	\$0	\$25,500
76	Employer Health Tax	\$43,500	\$0	\$0	\$43,500	\$45,750	\$0	\$0	\$45,750
77	Employer Registered Pension Plan & Supp. Pension Benefit	\$252,000	\$0	\$0	\$252,000	\$270,000	\$0	\$0	\$270,000
78	Fire Fighter Employee Assistance Plan	\$20,000	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$20,000
79	Group Life, AD&D & WCB	\$66,500	\$0	\$0	\$66,500	\$80,000	\$0	\$0	\$80,000
80	HUB Health Benefits (POC members)	\$50,500	\$0	\$0	\$50,500	\$52,000	\$0	\$0	\$52,000
81	Matching RRSP	\$15,000	\$0	\$0	\$15,000	\$15,000	\$0	\$0	\$15,000
82	<b>Total Statutory &amp; Group Benefits</b>	<b>\$652,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$652,750</b>	<b>\$708,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$708,000</b>
83	<b>Total Wages &amp; Benefits</b>	<b>\$2,767,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,767,500</b>	<b>\$2,939,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,939,600</b>
84									
85	<b>Extraordinary Expense/ Contingency Reserve</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>
86									
87	<b>Total Expenses</b>	<b>\$3,454,500</b>	<b>\$206,900</b>	<b>\$0</b>	<b>\$3,674,246</b>	<b>\$3,642,350</b>	<b>\$234,900</b>	<b>\$0</b>	<b>\$3,877,250</b>
88	<b>Surplus Before Capital Expenses</b>	<b>\$812,250</b>	<b>-\$206,900</b>	<b>\$12,000</b>	<b>\$604,504</b>	<b>\$1,009,125</b>	<b>-\$234,900</b>	<b>\$12,000</b>	<b>\$762,225</b>
89									
90	<b>Capital Account</b>								
91	Budget Capital Expenses Funded by Operating Fund (SCBA Lease)	-\$64,125	\$64,125	\$0	\$0	\$64,125	\$64,125	\$0	\$0
92	Budget Capital Expenses Funded by Operating Fund (Small Capital)	-\$30,000	\$30,000	\$0	\$0	-\$30,000	\$30,000	\$0	\$0
93	Budget Capital Expenses Funded by Operating Funds (Water Supply)	-\$50,000	\$50,000	\$0	\$0	-\$50,000	\$0	\$50,000	\$0
94	Budget Capital Expenses Funded by Reserves (Apparatus)	\$0	\$475,000	-\$475,000	\$0	\$0	\$600,000	-\$600,000	\$0
95	Budget Capital Expenses Funded by Reserves (Small Capital)	\$0	\$25,000	-\$25,000	\$0	\$0	\$0	\$0	\$0
96	Transfer to General Capital Purposes Reserve Fund (Apparatus)	-\$258,000	\$0	\$258,000	\$0	-\$315,000	\$0	\$315,000	\$0
97	Transfer to General Capital Purposes Reserve Fund (New Fire Hall Reserve)	-\$500,000	\$0	\$500,000	\$0	-\$500,000	\$0	\$500,000	\$0
98	Transfer to General Capital Purposes Reserve Fund (Unspecified)	-\$25,000	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0
99	Transfer to General Capital Purposes Reserve Fund (Halls 2 & 3 Remediation)	-\$50,000	\$0	\$50,000	\$0	-\$50,000	\$0	\$50,000	\$0
100	Transfer to General Capital Purposes Reserve Fund (SCBA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
101	Transfer to General Capital Purposes Reserve Fund (Digital Pagers)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
102	Transfer to Operating Fund from General Capital Purposes (Soft Costs New Fire Hall)	\$15,000	\$0	-\$15,000	\$0	\$0	\$0	\$0	\$0
103	Transfer to Operating Fund from General Capital Purposes (2019 Digital Pagers)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
104	Transfer to Operating Fund from Payroll Reserve Fund	\$150,000	\$0	-\$150,000	\$0	\$0	\$0	\$0	\$0
105	<b>Total Capital Expenses &amp; Transfers to/from Reserve Funds</b>	<b>-\$812,125</b>	<b>\$644,125</b>	<b>\$168,000</b>	<b>\$0</b>	<b>-\$1,009,125</b>	<b>\$694,125</b>	<b>\$315,000</b>	<b>\$0</b>
106									
107	<b>Principal Payments - LTD &amp; Lease (SCBA)</b>	<b>\$0</b>	<b>-\$54,225</b>	<b>\$0</b>	<b>-\$54,225</b>	<b>\$0</b>	<b>-\$54,225</b>	<b>\$0</b>	<b>-\$54,225</b>
108									
109	<b>Surplus After Capital Expenses &amp; Principal Payments LTD</b>	<b>\$125</b>	<b>\$383,000</b>	<b>\$180,000</b>	<b>\$550,279</b>	<b>\$0</b>	<b>\$405,000</b>	<b>\$327,000</b>	<b>\$708,000</b>
110	<b>Non Cash Expense (Amortization)</b>	<b>\$0</b>	<b>\$197,000</b>	<b>\$0</b>	<b>\$197,000</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$0</b>	<b>\$225,000</b>
111	<b>Change in Working Capital (Current Assets - Current Liabilities)</b>	<b>\$125</b>	<b>\$580,000</b>	<b>\$180,000</b>	<b>\$747,279</b>	<b>\$0</b>	<b>\$630,000</b>	<b>\$327,000</b>	<b>\$933,000</b>