

Salt Spring Fire Protection District 2024 Draft Budget

| New Line # | | 2024 Proposed Budget | 2024 Pro Forma Budget | 2024 Pro Forma Budget | 2024 Pro Forma Budget |
|------------|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 1 | | Operating Fund | Capital Fund | Reserve Funds | Consolidated |
| 2 | Income | | | | |
| 8 | Tax Revenue - 3 month pro-rata | \$5,142,000 | \$0 | \$0 | \$5,142,000 |
| 9 | Total Income | \$5,142,000 | \$0 | \$0 | \$5,142,000 |
| 10 | | | | | |
| 11 | Administration Expenses | | | | |
| 14 | Advertising | \$3,000 | \$0 | \$0 | \$3,000 |
| 15 | Advertising/Election | \$8,000 | \$0 | \$0 | \$8,000 |
| 16 | Annual Dinner | \$7,500 | \$0 | \$0 | \$7,500 |
| 17 | Audit & Related Fees | \$15,000 | \$0 | \$0 | \$15,000 |
| 18 | Bank Charges/Credit Card Fees/Telpay Fees/Finance Charges | \$1,500 | \$0 | \$0 | \$1,500 |
| 19 | Communications - Phone | \$18,750 | \$0 | \$0 | \$18,750 |
| 20 | Communications & Miscellaneous | \$7,000 | \$0 | \$0 | \$7,000 |
| 21 | Community Relations | \$1,000 | \$0 | \$0 | \$1,000 |
| 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 | \$2,500 | \$0 | \$0 | \$2,500 |
| 28 | Freight/Postage | \$4,500 | \$0 | \$0 | \$4,500 |
| 29 | Insurance | \$51,000 | \$0 | \$0 | \$51,000 |
| 30 | Labour Relations | \$21,250 | \$0 | \$0 | \$21,250 |
| 31 | Legal | \$15,000 | \$0 | \$0 | \$15,000 |
| 32 | Licenses, leases & Rentals | \$16,750 | \$0 | \$0 | \$16,750 |
| 33 | Mortgage - New Fire Hall | \$0 | \$0 | \$0 | \$0 |
| 35 | Office Supplies & Equipment | \$15,250 | \$0 | \$0 | \$15,250 |
| 36 | Professional Development - Excluded Staff | \$2,000 | \$0 | \$0 | \$2,000 |
| 37 | Professional Development - Trustees | \$0 | | | |
| 38 | Technical Support | \$0 | | | |
| 39 | Trustee Remuneration | \$0 | \$0 | \$0 | \$5,000 |
| 40 | Total Administration, Overhead Costs and Trustee Expenses | \$225,000 | \$0 | \$0 | \$225,000 |
| | | | | | |
| | Amortization | \$200,000 | \$200,000 | \$0 | \$200,000 |
| 42 | | | | | |
| 43 | Clothing - Career | \$12,000 | \$0 | \$0 | \$12,000 |
| 44 | Clothing - Paid on Call | \$15,000 | \$0 | \$0 | \$15,000 |
| 45 | Clothing - Protective | \$54,500 | \$0 | \$0 | \$54,500 |
| 46 | Computer, Hardware, Software & Supplies | \$15,000 | \$0 | \$0 | \$15,000 |
| 47 | Employee/ POC Recognition | \$10,000 | \$0 | \$0 | \$10,000 |
| 48 | Equipment - Repair & Maintenance | \$10,750 | \$0 | \$0 | \$10,750 |
| 49 | Equipment Purchase - Small Tools | \$10,750 | \$0 | \$0 | \$10,750 |
| 50 | Fire Department Record System | \$4,000 | \$0 | \$0 | \$4,000 |
| 51 | Fire Prevention & Public Education | \$15,000 | \$0 | \$0 | \$15,000 |
| 52 | Fire Station Repair & Maintenance | \$28,000 | \$0 | \$0 | \$28,000 |
| 53 | Fire Station Utilities | \$38,250 | \$0 | \$0 | \$38,250 |
| 54 | First Responder | \$15,500 | \$0 | \$0 | \$15,500 |
| 55 | Foam | \$3,750 | \$0 | \$0 | \$3,750 |
| 56 | Health & Wellness | \$5,500 | \$0 | \$0 | \$5,500 |
| 57 | Hydrant Install/Repair | \$9,000 | \$0 | \$0 | \$9,000 |
| 58 | Landscaping | \$7,500 | \$0 | \$0 | \$7,500 |
| 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 | \$2,500 | \$0 | \$0 | \$2,500 |
| 63 | Self Contained Breathing Apparatus | \$10,000 | \$0 | \$0 | \$10,000 |
| 64 | Supplies & Sundries | \$10,000 | \$0 | \$0 | \$10,000 |
| 65 | Training - Paid-on-call & Career | \$75,000 | \$0 | \$0 | \$75,000 |
| 66 | Vehicle Operating | \$100,250 | \$0 | \$0 | \$100,250 |
| 67 | Total Operating Expenses | \$466,250 | \$0 | \$0 | \$466,250 |

Salt Spring Fire Protection District 2024 Draft Budget

| New Line # | | 2024 Proposed Budget | 2024 Pro Forma Budget | 2024 Pro Forma Budget | 2024 Pro Forma Budget |
|------------|--|----------------------|-----------------------|-----------------------|-----------------------|
| 1 | | Operating Fund | Capital Fund | Reserve Funds | Consolidated |
| 68 | | | | | |
| 69 | Interest - LTD & Lease (SCBA) | \$0 | \$0 | \$0 | \$0 |
| 70 | | | | | |
| 71 | Wage & Related Expenses | | | | |
| 72 | Career/Excluded/Casual Staff Wages & Salaries | \$2,305,654 | \$0 | \$0 | \$2,305,654 |
| 73 | Paid-on-call Members Wages | \$203,161 | \$0 | \$0 | \$203,161 |
| 74 | Total Wages | \$2,508,816 | \$0 | \$0 | \$2,508,816 |
| 75 | Statutory & Group Benefits | | | | |
| 76 | Employee Allowances | \$1,750 | \$0 | \$0 | \$1,750 |
| 77 | Employee Group Health, Dental Plans & LTD | \$160,801 | \$0 | \$0 | \$160,801 |
| 78 | Employer CPP Expense | \$68,628 | \$0 | \$0 | \$68,628 |
| 79 | Employer EI Expense | \$26,223 | \$0 | \$0 | \$26,223 |
| 80 | Employer Health Tax | \$51,124 | \$0 | \$0 | \$51,124 |
| 81 | Employer Registered Pension Plan & Supp. Pension Benefit | \$321,144 | \$0 | \$0 | \$321,144 |
| 82 | Fire Fighter Employee Assistance Plan | \$40,000 | \$0 | \$0 | \$40,000 |
| 83 | Group Life, AD&D & WCB | \$92,148 | \$0 | \$0 | \$92,148 |
| 84 | HUB Health Benefits (POC members) | \$56,000 | \$0 | \$0 | \$56,000 |
| 85 | Matching RRSP | \$15,000 | \$0 | \$0 | \$15,000 |
| 86 | Total Statutory & Group Benefits | \$832,818 | \$0 | \$0 | \$832,818 |
| 87 | Total Wages & Benefits | \$3,341,634 | \$0 | \$0 | \$3,341,634 |
| 88 | | | | | |
| 89 | Extraordinary Expense/ Contingency Reserve | \$50,000 | \$0 | \$0 | \$50,000 |
| 90 | | | | | |
| 91 | Total Expenses | \$4,282,884 | \$0 | \$0 | \$3,857,884 |
| 92 | Surplus Before Capital Expenses | \$859,125 | \$0 | \$0 | \$1,284,125 |
| 93 | | | | | |
| 94 | Capital Account | | | | |
| 95 | Budget Capital Expenses Funded by Operating Fund (SCBA Lease) | -\$64,125 | \$64,125 | \$0 | \$0 |
| 96 | Budget Capital Expenses Funded by Operating Fund (Small Capital) | -\$30,000 | \$30,000 | \$0 | \$0 |
| 97 | Budget Capital Expenses Funded by Operating Funds (Water Supply) | -\$100,000 | | \$100,000 | \$0 |
| 98 | Budget Capital Expenses Funded by Reserves (Apparatus) | \$0 | \$600,000 | -\$600,000 | \$0 |
| 99 | Budget Capital Expenses Funded by Reserves (Small Capital) | \$0 | \$0 | \$0 | \$0 |
| 100 | Transfer to General Capital Purposes Reserve Fund (Apparatus) | -\$315,000 | \$0 | \$315,000 | \$0 |
| 101 | Transfer to General Capital Purposes Reserve Fund (New Fire Hall Reserv | -\$500,000 | \$0 | \$500,000 | \$0 |
| 102 | Transfer to General Capital Purposes Reserve Fund (Unspecified) | \$0 | \$0 | \$0 | \$0 |
| 103 | Transfer to General Capital Purposes Reserve Fund (Halls 2 & 3 Remediat | -\$50,000 | \$0 | \$50,000 | \$0 |
| 104 | Transfer to General Capital Purposes Reserve Fund (SCBA) | \$0 | \$0 | \$0 | \$0 |
| 105 | Transfer to General Capital Purposes Reserve Fund (Digital Pagers) | \$0 | \$0 | \$0 | \$0 |
| 106 | Transfer to Operating Fund from General Capital Purposes (Soft Costs Nev | \$0 | \$0 | \$0 | \$0 |
| 107 | Transfer to Operating Fund from General Capital Purposes (2019 Digital P | \$0 | \$0 | \$0 | \$0 |
| 108 | Transfer to Operating Fund from Payroll Reserve Fund | \$0 | \$0 | \$0 | \$0 |
| 109 | Total Capital Expenses & Transfers to/from Reserve Funds | -\$1,059,125 | \$694,125 | \$365,000 | \$0 |
| 110 | | | | | |
| 111 | Principal Payments - LTD & Lease (SCBA) | \$0 | \$0 | \$0 | \$0 |
| 112 | | | | | |
| 113 | Surplus After Capital Expenses & Principal Payments LTD | -\$200,000 | \$694,125 | \$365,000 | \$1,284,125 |
| 114 | Non Cash Expense (Amortization) | \$200,000 | \$0 | \$0 | \$0 |
| 115 | Change in Working Capital (Current Assets - Current Liabilities) | \$0 | \$694,125 | \$365,000 | \$1,284,125 |