

**2021 Operating Fund Budget
Salt Spring Island Fire Protection District**

New Line #	2019 Audited	2020 Approved	2021 APPROVED	PRO FORMA	PRO FORMA	PRO FORMA
	Operating Fund	Operating Fund	2021 Budget Operating Fund	2021 Budget Capital Fund	2021 Budget Reserve Funds	2021 Consolidated Budget
1						
2	Income					
3	Interest General	\$19,407.77	\$12,000.00	\$12,000.00	\$0.00	\$12,000.00
4	Interest CWRRF	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
5	Miscellaneous Income	\$14,105.28	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
6	Tax Revenue - LTD Interest	\$0.00	\$0.00	\$0.00	\$1,210.00	\$1,210.00
7	Tax Revenue- LTD Retirement	\$0.00	\$0.00	\$0.00	\$38,990.00	\$38,990.00
8	Tax Revenue	\$3,085,000.00	\$3,490,000.00	\$3,830,150.00	\$0.00	\$3,830,150.00
9	Total Income	\$3,118,513.05	\$3,507,000.00	\$3,847,150.00	\$40,200.00	\$3,892,350.00
10						
11	Administration Expenses					
12	Advertising	\$805.34	\$1,000.00	\$2,000.00	\$0.00	\$2,000.00
13	Audit & Related Fees	\$10,000.00	\$10,000.00	\$10,500.00	\$0.00	\$10,500.00
14	Bank Charges/Credit Card Fees/Telpay Fees/Finance Charges	\$1,181.37	\$1,000.00	\$1,200.00	\$0.00	\$1,200.00
15	Communications - Phone	\$18,867.75	\$19,000.00	\$19,000.00	\$0.00	\$19,000.00
16	Conferences	\$2,653.94	\$4,000.00	\$2,000.00	\$0.00	\$2,000.00
17	Dues & Subscriptions	\$4,611.17	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
18	Freight/Postage	\$5,521.62	\$5,000.00	\$6,000.00	\$0.00	\$6,000.00
19	Insurance	\$42,833.40	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00
20	Technical Support	\$32,700.00	\$32,000.00	\$32,000.00	\$0.00	\$32,000.00
21	Licenses, leases & Rentals	\$2,193.46	\$4,500.00	\$2,500.00	\$0.00	\$2,500.00
22	Community Relations	\$701.53	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
23	Office Supplies & Equipment	\$14,642.81	\$14,000.00	\$15,000.00	\$0.00	\$15,000.00
24	Professional Development - Trustees	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
25	Professional Development - Excluded Staff	\$3,326.49	\$4,000.00	\$2,000.00	\$0.00	\$2,000.00
26	Total Administration Expenses	\$140,038.88	\$149,000.00	\$145,700.00	\$0.00	\$145,700.00
27						
28	Amortization	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00
29						
30	Operating Expenses					
31						
32	Clothing - Career	\$2,803.73	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
33	Clothing - Paid on Call	\$20,403.01	\$11,500.00	\$10,000.00	\$0.00	\$10,000.00
34	Clothing - Protective	\$50,445.33	\$54,000.00	\$54,000.00	\$0.00	\$54,000.00
35	Computer, Hardware, Software & Supplies	\$10,434.57	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
36	Employee/ POC Recognition	\$3,104.91	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
37	Equipment Purchase - Small Tools	\$11,815.05	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
38	Equipment - Repair & Maintenance	\$13,626.25	\$7,000.00	\$10,000.00	\$0.00	\$10,000.00
39	Fire Department Record System	\$0.00	\$3,500.00	\$3,500.00	\$0.00	\$3,500.00
40	Fire Prevention & Public Education	\$4,568.75	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
41	Fire Station Repair & Maintenance	\$39,934.83	\$12,000.00	\$25,000.00	\$0.00	\$25,000.00
42	Fire Station Utilities	\$29,244.56	\$29,000.00	\$32,000.00	\$0.00	\$32,000.00
43	First Responder	\$11,663.52	\$12,000.00	\$14,000.00	\$0.00	\$14,000.00
44	Foam	\$0.00	\$3,250.00	\$3,250.00	\$0.00	\$3,250.00
45	Hydrant Install/Repair	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00	\$9,000.00
46	Landscaping	\$7,807.97	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00
47	Major Incident	\$219.31	\$0.00	\$0.00	\$0.00	\$0.00
48	Miscellaneous	\$3,657.38	\$0.00	\$3,750.00	\$0.00	\$3,750.00
49	Radio Equipment Repair & Supplies	\$1,816.58	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
50	SCBA	\$8,652.57	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
51	Supplies & Sundries	\$10,877.23	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
52	Training - Paid-on-call & Career	\$58,725.98	\$65,000.00	\$65,000.00	\$0.00	\$65,000.00
53	Vehicle Operating	\$63,243.90	\$90,000.00	\$90,000.00	\$0.00	\$90,000.00
54	Paid-on-call recruitment & Retention	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
55	Health & Wellness	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
56	Total Operating Expenses	\$362,045.43	\$368,250.00	\$392,500.00	\$0.00	\$392,500.00
57						
58	Trustee Expenses					
59	Administration Support	\$9,910.80	\$9,000.00	\$10,000.00	\$0.00	\$10,000.00
60	Advertising/Election	\$4,775.92	\$6,000.00	\$8,000.00	\$0.00	\$8,000.00
61	Annual Dinner	\$7,562.56	\$7,000.00	\$7,000.00	\$0.00	\$7,000.00
62	Consulting Fees	\$11,445.17	\$26,000.00	\$15,000.00	\$0.00	\$15,000.00
63	Fireworks	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
64	Legal	\$4,520.75	\$5,000.00	\$5,000.00	\$0.00	\$5,000.00
65	Labour Relations	\$15,981.26	\$65,000.00	\$20,000.00	\$0.00	\$20,000.00
66	Communications & Miscellaneous	\$517.00	\$5,000.00	\$2,000.00	\$0.00	\$2,000.00
67	New Fire Hall Planning & Public Engagement	\$0.00	\$25,000.00	\$25,000.00	\$0.00	\$25,000.00
68	Fire Hall Referendum	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00
69	Fire Hall Advisory Committee - Soft costs	\$14,445.91	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00
70	Total Trustee Expenses	\$71,659.37	\$265,500.00	\$209,500.00	\$0.00	\$209,500.00
71						
72	Interest - LTD	\$0.00	\$0.00	\$0.00	\$1,210.00	\$0.00
73						
74	Wage & Related Expenses					
75	Career/Excluded/Casual Staff Wages & Salaries	\$1,596,109.35	\$1,582,500.00	\$1,598,950.00	\$0.00	\$1,598,950.00
76	Paid-on-call Members Wages	\$283,653.32	\$264,750.00	\$249,100.00	\$0.00	\$249,100.00
77	Total Wages	\$1,879,762.67	\$1,847,250.00	\$1,848,050.00	\$0.00	\$1,848,050.00
78	Statutory & Group Benefits					
79	Employer CPP Expense	\$37,392.91	\$38,000.00	\$42,000.00	\$0.00	\$42,000.00
80	Employer EI Expense	\$17,436.31	\$17,250.00	\$19,000.00	\$0.00	\$19,000.00
81	Group Life, AD&D & WCB	\$65,582.17	\$55,000.00	\$55,000.00	\$0.00	\$55,000.00
82	Employer Health Tax & BC Medical Services Plan	\$42,802.57	\$37,250.00	\$38,900.00	\$0.00	\$38,900.00
83	Employee Group Health, Dental Plans & LTD	\$65,382.65	\$69,750.00	\$69,750.00	\$0.00	\$69,750.00
84	HUB Health Benefits (POC members)	\$40,700.04	\$40,000.00	\$60,000.00	\$0.00	\$60,000.00
85	Employer Registered Pension Plan	\$173,970.17	\$210,250.00	\$196,000.00	\$0.00	\$196,000.00
86	Fire Fighter Employee Assistance Plan	\$23,297.00	\$10,000.00	\$12,000.00	\$0.00	\$12,000.00
87	Matching RRSP	\$15,078.49	\$10,000.00	\$19,000.00	\$0.00	\$19,000.00
88	Employee Allowances	\$1,525.97	\$1,750.00	\$1,750.00	\$0.00	\$1,750.00
89	Total Statutory & Group Benefits	\$473,168.28	\$489,250.00	\$513,400.00	\$0.00	\$513,400.00
90	Total Wages & Benefits	\$2,352,930.95	\$2,336,500.00	\$2,361,450.00	\$0.00	\$2,361,450.00
91						
92	Extraordinary Expense/ Contingency Reserve	\$0.00	\$45,000.00	\$100,000.00	\$0.00	\$100,000.00
93						
94	Total Expenses	\$2,926,674.63	\$3,164,250.00	\$3,209,150.00	\$151,210.00	\$3,360,360.00
95	Surplus Before Capital Expenses & Transfer to Reserves	\$191,838.42	\$342,750.00	\$638,000.00	-\$111,010.00	\$531,990.00
96						
97	Capital Account					
98	Budget Capital Expenses Funded by Operating Fund (SCBA Lease)	\$0.00	\$0.00	-\$67,500.00	\$67,500.00	\$0.00
99	Budget Capital Expenses Funded by Operating Fund (Small Capital)	-\$47,872.00	-\$33,500.00	-\$55,000.00	\$55,000.00	\$0.00
100	Budget Capital Expenses Funded by Operating Funds (Water Supply)	\$0.00	-\$100,000.00	-\$50,000.00	\$50,000.00	\$0.00
101	Budget Capital Expenses Funded by Reserves (Fire Truck)	\$0.00	\$0.00	\$0.00	-\$420,000.00	\$0.00
102	Transfer to General Capital Purposes Reserve Fund (Apparatus)	-\$137,350.00	-\$150,000.00	-\$210,000.00	\$0.00	\$210,000.00
103	Transfer to General Capital Purposes Reserve Fund (New Fire Hall Reserve)	-\$150,000.00	-\$155,000.00	-\$155,000.00	\$0.00	\$155,000.00
104	Transfer to General Capital Purposes Reserve Fund (Unspecified Purposes)	\$0.00	\$0.00	-\$240,000.00	\$0.00	\$240,000.00
105	Transfer to General Capital Purposes Reserve Fund (Halls 2 & 3 Remediation)	\$0.00	-\$25,000.00	-\$50,000.00	\$0.00	\$50,000.00
106	Transfer to General Capital Purposes Reserve Fund (SCBA)	\$0.00	-\$80,000.00	\$0.00	\$0.00	\$0.00
107	Transfer to General Capital Purposes Reserve Fund (Digital Pagers)	\$0.00	-\$44,500.00	\$0.00	\$0.00	\$0.00
107	Transfer to Operating Fund from General Capital Purposes (Soft Costs New Fire Hall)	\$0.00	\$0.00	\$140,000.00	\$0.00	-\$140,000.00
107	Transfer to Operating Fund from General Capital Purposes (2019 Digital Pagers)	\$0.00	\$0.00	\$44,500.00	\$0.00	-\$44,500.00
107	Total Capital Expenses & Transfers to Reserves	-\$335,222.00	-\$588,000.00	-\$643,000.00	\$592,500.00	\$0.00
107						
107	Principal Payments - LTD	\$0.00	\$0.00	\$0.00	-\$38,990.00	\$0.00
107						
107	Surplus After Capital Expenses & Principal Payments LTD	-\$143,383.58	-\$245,250.00	-\$5,000.00	\$442,500.00	\$55,500.00
107	Non Cash Expense (Amortization)	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00
107	Change in Working Capital (Current Assets - Current Liabilities)	-\$143,383.58	-\$245,250.00	-\$5,000.00	\$592,500.00	\$643,000.00