

**Agenda**  
**Finance & Audit Committee**  
**Special 2022 Budget Meeting**  
**Salt Spring Island Fire Protection District**

Meeting will be held as follows:

Date: August 16, 2021

Time: 1:00 P.M.

Place: Training Room, Ganges Fire Hall

1. Call to Order
2. Approval of Agenda
3. 2022 Operating Fund Budget – Administration Operating Expenses

**THAT it is the recommendation of the Finance & Audit Committee to the Board of Trustees that the 2022 Operating Fund Budget for Total Administration Expenses (Budget Line # 26) be \$\***

**THAT it is the recommendation of the Finance & Audit Committee to the Board of Trustees that the 2022 Operating Fund Budget for Total Operating Expenses (Budget Line # 56) be \$\***

4. Next meeting date \*
5. Adjournment

# Minutes of the Finance & Audit Committee Special Meeting Salt Spring Island Fire Protection District

**Date:** August 16, 2021

**Location:** Training Room, Ganges Fire Hall

**Members Present:** Rollie Cook, Chair  
Mary Lynn Hetherington, Trustee  
Howard Holzapfel, Trustee  
Peter Parker, Member-at-Large

**Trustees Present:** Wynona Cook  
John Wakefield

**Staff Members Present:** Andrew Peat, Acting Corporate Administrator and Financial Officer  
Tony Denman, Admin

These minutes follow the order of the agenda although the sequence may have varied.

**1. CALL TO ORDER**

Committee Chair R. Cook called the meeting to order at 1:10 P.M.

**2. APPROVAL OF AGENDA**

A copy of the agenda was circulated prior to the meeting.

**By general consent,** the agenda was approved as circulated.

**3. 2022 OPERATING FUND BUDGET – ADMINISTRATION AND OPERATING EXPENSES**

After discussion it was the consensus of the Committee that the 2022 Operating Budget include:

- Budget Line # 12 – Advertising be \$2,000.00, unchanged from 2021. Advertising expenses related to the New Fire Hall Project Referendum and Trustee Elections are budgeted separately.

- Budget Line # 13 – Audit & Related Fees be \$15,000.00 and increase of \$4,500 (+42.82%). Audit Fees in Fiscal Year 2020 were \$14,500. CAO Peat suggested that Audit services be re-tendered next year.
- Budget Line # 14 – Bank Charges be \$1,500.00, an increase of \$300 (+25%).
- Budget Line # 15 – Communications – Phones be \$17,500.00 a decrease of \$1,500 (-7.89%).
- Budget Line # 16 – Conferences & Education be \$2,000.00, unchanged.
- Budget Line # 17– Dues & Subscriptions be \$4,500.00, an increase of \$2,000 (+80%). 2020 Fiscal Year expense was \$4,069.46.
- Budget Line # 18 – Freight & Postage be \$4,000.00, a decrease of \$1000 (-20%).
- Budget Line # -19 – Insurance be \$47,500.00, a decrease of \$2,500 (-5.00%).
- Budget Line # 20 – Technical Support be \$21,000.00, a decrease of \$11,000 (-34.38%). The District's IT resource person is a contract employee. 2020 Fiscal Year expense was \$19,773.50. Previously this budget line included bookkeeping services and since February 2020 this function has been done internally.
- Budget Line # 21 – Licenses, Leases & Rentals be \$15,000.00, an increase of \$12,500 (+500%). With the move to 24/7 staffing model, administration staff were relocated to rental offices in Grace Point Square.
- Budget Line # 22 – Community Relations (formerly Marketing) be \$1,000 unchanged.
- Budget Line # 23 – Office Supplies & Equipment be \$14,500.00, a decrease of \$500 (-3.33%).
- Budget Line # 24 – Professional Development Trustees be nil. Consulting fees for trustee workshops are budgeted separately.
- Budget Line # 25 – Professional Development Excluded Staff be \$2,000.00, unchanged.
- Budget Line # 26 – Total Administration Expenses be \$147,500.00, an increase of \$1,800 (+1.24%).

By **general consent** it is the recommendation of the Finance & Audit Committee to the Board of Trustees that the 2022 Operating Fund Budget for Total Administration Expenses (Budget Line # 26) be \$147,500.00.

After discussion it was the consensus of the Committee that the 2022 Operating Budget include:

- Budget Line # 32 – Clothing Career be \$6,000.00, an increase of \$1,000 (+20%) because of increased number of Career staff.
- Budget Line # 33 – Clothing Paid on Call be \$10,000.00, unchanged.
- Budget Line # 34 – Clothing Protective be \$50,000.00, a decrease of \$4,000 (-8.00%).
- Budget Line # 35 – Computer Hardware, Software & Supplies be \$10,000.00 an increase of \$5,000 (+100%). Actual Fiscal Year 2020 expenses were \$13,539.46.
- Budget Line # 36 – Employee & POC Recognition be \$5,000.00, unchanged.

- Budget Line # 37 – Equipment Purchase Small Tools be \$10,000.00, unchanged.
- Budget Line # 38 – Equipment Repairs & Maintenance be \$10,000.00, unchanged.
- Budget Line # 39 – Fire Department Record System be \$3,500.00, unchanged.
- Budget Line # 40 – Fire Prevention & Public Education be \$5,000 unchanged.
- Budget Line # 41 – Fire Station Repair & Maintenance be \$25,000.00, unchanged.
- Budget Line # 42 – Fire Station Utilities be \$35,000.00, an increase of \$3,000 (+9.38%).
- Budget Line # 43 – First Responder be \$14,000.00, unchanged.
- Budget Line # 44 – Foam be \$3,250.00, unchanged.
- Budget Line # 45 – Hydrant Installation & Repairs be \$9,000.00, unchanged.
- Budget Line # 46 – Landscaping be \$7,000.00, unchanged.
- Budget Line # 47 – Major Incident be \$ nil, unchanged.
- Budget Line # 48 – Miscellaneous be \$3,750.00, unchanged.
- Budget Line # 49 – Radio Equipment Repairs & Supplies be \$2,500.00, a decrease of \$2,500 (-50%).
- Budget Line # 50 – SCBA be \$10,000 unchanged.
- Budget Line # 51 – Supplies & Sundries be \$10,000.00, unchanged.
- Budget Line # 52-Training Paid-on-Call & Career be \$70,000.00, an increase of \$5,000 (+7.69%) for Sprinkler Protection Unit (SPU) training.
- Budget Line # 53 – Vehicle Operating be \$90,000.00, unchanged.
- Budget Line # 54 – Paid-on-Call Recruitment & Retention be \$1,000.00, unchanged.
- Budget Line # 55 – Health & Wellness be \$5,000.00, a decrease of \$5,000 (-50%).
- Budget Line # 56 – Total Operating Expenses be \$395,000.00, an increase of \$2,500 (+0.63%).

By **general consent** it is the recommendation of the Finance & Audit Committee to the Board of Trustees that the 2020 Operating Fund Budget for Total Operating Expenses (Budget Line # 56) be \$395,000.

The next meeting is scheduled for Monday, August 23<sup>rd</sup>, 2021 at 1:00pm in the training room of 105 Lower Ganges Road.

#### 4. ADJOURNMENT

**By general consent**, the meeting adjourned at 2:40 P.M.

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Rollie Cook, Chair  
Finance & Audit Committee

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Andrew Peat  
Acting Corporate Administrator

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2022 Administration Expenses Budget Summary

	2017 Budget Operating Fund	2018 Budget Operating Fund	2019 Budget Operating Fund	2020 Budget Operating Fund	2021 Budget Operating Fund	2022 Proposed 2022 Budget Operating Fund	2022 Budget vs 2021 Budget
1 Administration Expenses							
12 Advertising	\$2,000.00	\$2,000.00	\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00	\$0.00
13 Audit & Related Fees	\$5,500.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,500.00	\$15,000.00	\$4,500.00
14 Bank Charges/Credit Card Fees/Telpay Fees/Finance Charges	\$700.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,200.00	\$1,500.00	\$300.00
15 Communications - Phone	\$15,000.00	\$14,000.00	\$15,000.00	\$19,000.00	\$19,000.00	\$17,500.00	-\$1,500.00
16 Conferences	\$5,000.00	\$5,000.00	\$4,000.00	\$4,000.00	\$2,000.00	\$2,000.00	\$0.00
17 Dues & Subscriptions	\$2,500.00	\$3,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$4,500.00	\$2,000.00
18 Freight/Postage	\$4,000.00	\$4,000.00	\$5,000.00	\$5,000.00	\$6,000.00	\$4,000.00	-\$2,000.00
18a Finance Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19 Insurance	\$35,000.00	\$48,000.00	\$47,000.00	\$50,000.00	\$50,000.00	\$47,500.00	-\$2,500.00
20 Technical Support	\$15,000.00	\$30,000.00	\$30,000.00	\$32,000.00	\$32,000.00	\$21,000.00	-\$11,000.00
21 Licenses, leases & Rentals	\$7,000.00	\$7,000.00	\$6,000.00	\$4,500.00	\$2,500.00	\$15,000.00	\$12,500.00
22 Community Relations	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
23 Office Supplies & Equipment	\$12,000.00	\$12,000.00	\$14,000.00	\$14,000.00	\$15,000.00	\$14,500.00	-\$500.00
24 Professional Development - Trustees	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00
25 Professional Development - Excluded Staff	\$2,000.00	\$5,000.00	\$5,000.00	\$4,000.00	\$2,000.00	\$2,000.00	\$0.00
26 Total Administration Expenses	\$106,700.00	\$142,500.00	\$141,500.00	\$149,000.00	\$145,700.00	\$147,500.00	\$1,800.00

2022 Proposed Budget  
Admin Expenses,  
with 5-year Comparison

**2022 Administration Expenses Budget Summary**

1	2020 Audited			2022 Proposed	2020 Actual vs 2020 Budget	
	Operating Fund	2020 Budget Operating Fund	2021 Budget Operating Fund	2022 Budget Operating Fund		
11	<b>Administration Expenses</b>					
12	Advertising	\$2,163.52	\$1,000.00	\$2,000.00	\$2,000.00	\$1,163.52
13	Audit & Related Fees	\$14,500.00	\$10,000.00	\$10,500.00	\$15,000.00	\$4,500.00
14	Bank Charges/Credit Card Fees/Telpay Fees/Finance Charges	\$1,097.11	\$1,000.00	\$1,200.00	\$1,500.00	\$97.11
15	Communications - Phone	\$17,369.03	\$19,000.00	\$19,000.00	\$17,500.00	-\$1,630.97
16	Conferences	\$708.02	\$4,000.00	\$2,000.00	\$2,000.00	-\$3,291.98
17	Dues & Subscriptions	\$4,069.46	\$2,500.00	\$2,500.00	\$4,500.00	\$1,569.46
18	Freight/Postage	\$3,309.87	\$5,000.00	\$6,000.00	\$4,000.00	-\$1,690.13
18a	Finance Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
19	Insurance	\$39,865.72	\$50,000.00	\$50,000.00	\$47,500.00	-\$10,134.28
20	Technical Support	\$19,773.50	\$32,000.00	\$32,000.00	\$21,000.00	-\$12,226.50
21	Licenses, leases & Rentals	\$1,010.00	\$4,500.00	\$2,500.00	\$15,000.00	-\$3,490.00
22	Community Relations	\$595.52	\$1,000.00	\$1,000.00	\$1,000.00	-\$404.48
23	Office Supplies & Equipment	\$14,210.48	\$14,000.00	\$15,000.00	\$14,500.00	\$210.48
24	Professional Development - Trustees	\$0.00	\$1,000.00	\$0.00	\$0.00	-\$1,000.00
25	Professional Development - Excluded Staff	\$4,256.36	\$4,000.00	\$2,000.00	\$2,000.00	\$256.36
26	<b>Total Administration Expenses</b>	<b>\$122,928.59</b>	<b>\$149,000.00</b>	<b>\$145,700.00</b>	<b>\$147,500.00</b>	<b>-\$26,071.41</b>

*2022 Proposed Budget  
Admin Expenses,  
with 2020 Audited &  
2021 Budget  
Comparison*

2022 Operating Expenses Budget Summary

						Proposed			
	2017 Budget	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget		2022 Budget vs	
	Operating Fund	Operating Fund	Operating Fund	Operating Fund	Operating Fund	Operating Fund		2021 Budget	
1									
30	<b>Operating Expenses</b>								
31									
32	\$7,000.00	\$7,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$6,000.00		\$1,000.00	
33	\$10,000.00	\$10,000.00	\$11,500.00	\$11,500.00	\$10,000.00	\$10,000.00		\$0.00	
34	\$4,000.00	\$24,000.00	\$26,000.00	\$54,000.00	\$54,000.00	\$50,000.00		-\$4,000.00	
35	\$1,500.00	\$2,500.00	\$2,500.00	\$5,000.00	\$5,000.00	\$10,000.00		\$5,000.00	
36	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		\$0.00	
37	\$8,000.00	\$8,000.00	\$8,000.00	\$10,000.00	\$10,000.00	\$10,000.00		\$0.00	
38	\$9,000.00	\$6,500.00	\$7,000.00	\$7,000.00	\$10,000.00	\$10,000.00		\$0.00	
39	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00	\$3,500.00		\$0.00	
40	\$5,000.00	\$6,500.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00		\$0.00	
41	\$25,000.00	\$12,500.00	\$12,000.00	\$12,000.00	\$25,000.00	\$25,000.00		\$0.00	
42	\$28,000.00	\$26,000.00	\$28,500.00	\$29,000.00	\$32,000.00	\$35,000.00		\$3,000.00	
43	\$10,000.00	\$10,000.00	\$10,000.00	\$12,000.00	\$14,000.00	\$14,000.00		\$0.00	
44	\$3,000.00	\$3,000.00	\$3,000.00	\$3,250.00	\$3,250.00	\$3,250.00		\$0.00	
45	\$0.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00		\$0.00	
46	\$6,600.00	\$6,600.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00		\$0.00	
47	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	
48	\$0.00	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00		\$0.00	
49	\$5,500.00	\$2,000.00	\$1,000.00	\$5,000.00	\$5,000.00	\$2,500.00		-\$2,500.00	
50	\$11,000.00	\$11,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00		\$0.00	
51	\$6,500.00	\$7,000.00	\$7,000.00	\$10,000.00	\$10,000.00	\$10,000.00		\$0.00	
52	\$70,000.00	\$60,000.00	\$60,000.00	\$65,000.00	\$65,000.00	\$70,000.00		\$5,000.00	
53	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00	\$90,000.00		\$0.00	
54	\$0.00	\$0.00	\$2,000.00	\$0.00	\$1,000.00	\$1,000.00		\$0.00	
55	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	\$5,000.00		-\$5,000.00	
56	<b>\$308,600.00</b>	<b>\$310,100.00</b>	<b>\$313,000.00</b>	<b>\$368,250.00</b>	<b>\$397,500.00</b>	<b>\$395,000.00</b>		<b>\$2,500.00</b>	

2022 Proposed Budget  
Operating Expenses -  
with 5yr Comparisons



2022 Operating Expenses Budget Summary

1	2020 Audited	2020 Budget	2021 Budget	Proposed		2020 Actual vs 2020 Budget
				Operating Fund	2020 Budget Operating Fund	
30	<b>Operating Expenses</b>					
31						
32	Clothing - Career	\$4,980.11	\$5,000.00	\$5,000.00	\$6,000.00	-\$19.89
33	Clothing - Paid on Call	\$10,258.67	\$11,500.00	\$10,000.00	\$10,000.00	-\$1,241.33
34	Clothing - Protective	\$36,853.83	\$54,000.00	\$54,000.00	\$50,000.00	-\$17,146.17
35	Computer, Hardware, Software & Supplies	\$13,539.46	\$5,000.00	\$5,000.00	\$10,000.00	\$8,539.46
36	Employee/ POC Recognition	\$777.63	\$5,000.00	\$5,000.00	\$5,000.00	-\$4,222.37
37	Equipment Purchase - Small Tools	\$8,459.50	\$10,000.00	\$10,000.00	\$10,000.00	-\$1,540.50
38	Equipment - Repair & Maintenance	\$9,806.78	\$7,000.00	\$10,000.00	\$10,000.00	\$2,806.78
39	Fire Department Record System	\$3,125.00	\$3,500.00	\$3,500.00	\$3,500.00	-\$375.00
40	Fire Prevention & Public Education	\$11,451.63	\$5,000.00	\$5,000.00	\$5,000.00	\$6,451.63
41	Fire Station Repair & Maintenance	\$40,510.08	\$12,000.00	\$25,000.00	\$25,000.00	\$28,510.08
42	Fire Station Utilities	\$40,705.72	\$29,000.00	\$32,000.00	\$35,000.00	\$11,705.72
43	First Responder	\$19,713.11	\$12,000.00	\$14,000.00	\$14,000.00	\$7,713.11
44	Foam	\$3,124.94	\$3,250.00	\$3,250.00	\$3,250.00	-\$125.06
45	Hydrant Install/Repair	\$9,000.00	\$9,000.00	\$9,000.00	\$9,000.00	\$0.00
46	Landscaping	\$7,242.45	\$7,000.00	\$7,000.00	\$7,000.00	\$242.45
47	Major Incident	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
48	Miscellaneous	\$1,242.83	\$0.00	\$3,750.00	\$3,750.00	\$1,242.83
49	Radio Equipment Repair & Supplies	\$785.60	\$5,000.00	\$5,000.00	\$2,500.00	-\$4,214.40
50	SCBA	\$571.19	\$10,000.00	\$10,000.00	\$10,000.00	-\$9,428.81
51	Supplies & Sundries	\$10,628.16	\$10,000.00	\$10,000.00	\$10,000.00	\$628.16
52	Training - Paid-on-call & Career	\$15,465.85	\$65,000.00	\$65,000.00	\$70,000.00	-\$49,534.15
53	Vehicle Operating	\$44,788.74	\$90,000.00	\$90,000.00	\$90,000.00	-\$45,211.26
54	Paid-on-call recruitment & Retention	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$0.00
55	Health & Wellness	\$0.00	\$10,000.00	\$10,000.00	\$5,000.00	-\$10,000.00
56	<b>Total Operating Expenses</b>	<b>\$293,031.28</b>	<b>\$368,250.00</b>	<b>\$392,500.00</b>	<b>\$395,000.00</b>	<b>-\$75,218.72</b>

2022 Proposed Budget  
with Audited 2020  
and \$2021 Budget  
Comparison