

Salt Spring Island Fire Protection District  
Profit & Loss Budget vs. Actual  
January through March 2016

Ordinary Income/Expense	Jan - Mar 16	Existing Budget	Variance	Pro rata Budget	Variance	Annual Budget
<b>Income</b>						
Bitty Smoke Alarm Prog (Rotary)	0.00	0.00	0.00	325.00	(325.00)	1,300.00
Int - General	2,503.51	3,900.00	(1,396.49)	3,000.00	(496.49)	12,000.00
Miscellaneous Income	0.00	300.00	(300.00)	550.00	(550.00)	2,200.00
Tax Revenue						
Tax Rev - Capital Reserve Fund	5,000.00	0.00	5,000.00	0.00	5,000.00	0.00
Tax Revenue - Other	1,145,000.00	1,150,000.00	(5,000.00)	1,150,000.00	(5,000.00)	2,525,000.00
Total Tax Revenue	1,150,000.00	1,150,000.00	0.00	1,150,000.00	0.00	2,525,000.00
Total Income	1,152,503.51	1,154,200.00	(1,696.49)	1,153,875.00	(1,371.49)	2,540,500.00
<b>Expense</b>						
Gross Profit	1,152,503.51	1,154,200.00	(1,696.49)	1,153,875.00	(1,371.49)	2,540,500.00
Expense						
Admin Expenses						
Advertising	0.00	300.00	(300.00)	750.00	(750.00)	3,000.00
Audit & Related Fees	0.00	0.00	0.00	1,375.00	(1,375.00)	5,500.00
Bank Charges	0.00	150.00	(150.00)	175.00	(175.00)	700.00
Communication - Phone	3,897.95	4,270.00	(372.05)	4,250.00	(352.05)	17,000.00
Convention	0.00	0.00	0.00	1,500.00	(1,500.00)	6,000.00
Credit Card Fee	68.00	0.00	68.00	0.00	68.00	0.00
Dues & Subscriptions	300.00	1,000.00	(700.00)	1,375.00	(1,075.00)	5,500.00
Finance Charges	0.00	0.00	0.00	3,125.00	(3,125.00)	12,500.00
Freight/Postage	1,028.79	1,450.00	(421.21)	1,375.00	(346.21)	5,500.00
Insurance	0.00	19,000.00	(19,000.00)	8,000.00	(6,000.00)	32,000.00
Legal/Professional/Tech Support	9,231.31	3,000.00	6,231.31	3,000.00	6,231.31	12,000.00
Licenses, Leases & Rentals	215.00	0.00	215.00	750.00	(535.00)	3,000.00
Marketing	0.00	450.00	(450.00)	500.00	(500.00)	2,000.00
Office Supplies & Equipment	1,913.17	3,750.00	(1,836.83)	3,750.00	(1,836.83)	15,000.00
Professional Development	1,015.53	2,400.00	(1,384.47)	2,500.00	(1,484.47)	10,000.00
Telpay Fee	49.35	0.00	49.35	0.00	49.35	0.00
Total Admin Expenses	17,719.10	35,770.00	(18,050.90)	32,425.00	(14,705.90)	129,700.00
Operating Expenses						
Clothing - Career	1,484.28	760.74	723.54	2,000.00	(515.72)	8,000.00
Clothing - Paid On-call	414.34	274.60	139.74	2,500.00	(2,085.66)	10,000.00
Clothing - Protective	111.66	1,500.00	(1,388.34)	5,500.00	(5,388.34)	22,000.00
Computer HW, SW, Supp	41.20	375.00	(333.80)	375.00	(333.80)	1,500.00
Employee/POC Recognition	1,144.26	750.00	394.26	1,875.00	(730.74)	7,500.00
Equipment Purchase & Tools	492.89	4,500.00	(4,007.11)	4,500.00	(4,007.11)	18,000.00
Equipment R & M	734.00	1,875.00	(1,141.00)	1,875.00	(1,141.00)	7,500.00
Fire Dept Record System	0.00	0.00	0.00	2,000.00	(2,000.00)	8,000.00
Fire Fighter EAP	0.00	1,075.00	(1,075.00)	1,000.00	(75.00)	4,000.00
Fire Prev & Public Educ	340.18	450.00	(109.84)	1,625.00	(1,284.84)	6,500.00
Fire Station R & M	4,225.01	6,325.00	(2,099.99)	6,250.00	(2,023.99)	25,000.00
Fire Station Utilities	7,921.17	9,000.00	(1,078.83)	7,000.00	921.17	28,000.00
First Responder	1,198.12	1,500.00	(303.88)	3,750.00	(2,553.88)	15,000.00
Postm	0.00	0.00	0.00	750.00	(750.00)	3,000.00
Landscaping	550.00	600.00	(50.00)	1,500.00	(950.00)	6,000.00
Medical	130.00	130.00	0.00	0.00	130.00	0.00
Radio Equip/Repair & Supplies	664.89	750.00	(85.11)	1,375.00	(710.11)	5,500.00
SCBA	5,157.72	600.00	4,557.72	3,000.00	2,157.72	12,000.00
Supplies/Sundries	1,619.83	1,825.00	(205.37)	1,750.00	(130.37)	7,000.00
Training (formerly Education)	16,002.11	12,000.00	4,002.11	17,500.00	(1,497.89)	70,000.00
Vehicle Operating	19,925.15	15,000.00	4,925.15	22,500.00	(2,574.85)	90,000.00
Total Operating Expenses	62,156.59	59,160.34	2,996.25	68,625.00	(26,468.41)	354,500.00
Trustee Expenses						
Legal Fees	6,556.11	9,000.00	(2,443.89)	25,000.00	(18,443.89)	100,000.00
Consultants	1,918.75	0.00	1,918.75	15,000.00	(13,081.25)	60,000.00
Admin Support	1,507.00	0.00	1,507.00	0.00	1,507.00	0.00
Advertising/Election	2,593.85	2,500.00	93.85	1,250.00	1,343.85	5,000.00
Annual Dinner	222.54	0.00	222.54	1,500.00	(1,277.46)	6,000.00
Fireworks	0.00	0.00	0.00	416.67	(416.67)	2,500.00
Total Trustee Expenses	12,798.25	11,500.00	1,298.25	43,166.67	(30,368.42)	173,500.00
Wage & Related Expenses						
BC Medical Service Plan	3,783.00	5,541.00	(1,758.00)	5,541.00	(1,758.00)	22,164.00
CPP	13,381.27	14,994.00	(1,612.73)	7,639.25	5,742.02	30,557.00
EI	7,211.59	8,283.00	(1,071.41)	4,007.50	3,204.09	16,030.00
Employee Health Plan & BBD	19,107.29	19,116.00	(8.71)	19,113.75	(6.46)	76,455.00

Summary of Variances

Total Income	Existing Budget	Pro rata Budget
	(1,696.49)	(1,371.49)
Expense		
Administration Expenses	(18,050.90)	(14,705.90)
Operating Expenses	2,996.25	(26,468.41)
Trustee Expenses	1,298.25	(30,368.42)
Total Non Payroll Exp	(13,756.40)	(71,542.73)
Wage & Related Exp	(57,197.28)	(77,493.28)
Extraordinary Expense	0.00	(7,166.67)
Total Expenses	(89,257.19)	(154,831.18)
Net Income		

Salt Spring Island Fire Protection District  
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 January through March 2018

	Jan - Mar 18	Existing Budget	Variance	Pro rata Budget	Variance	Annual Budget
HUB-Health Benefits(Volunteers)	6,340.32	6,575.00	(2,234.68)	8,500.00	(2,159.68)	34,000.00
Life Ins. & W.C.B.	4,737.95	8,739.00	(4,001.05)	7,120.25	(2,382.30)	28,481.00
Reg. Pension Plan	37,608.72	44,925.00	(7,316.28)	48,677.25	(11,068.53)	194,709.00
SSIFR Firefighters Assn Stipend	48,764.40	59,100.00	(9,335.60)	64,000.00	(14,235.60)	256,000.00
Staffing - Fill in Wages	0.00	0.00	0.00	0.00	0.00	0.00
Wages	270,171.18	300,030.00	(29,858.82)	325,000.00	(54,828.82)	1,300,000.00
Wage & Related Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00
Total Wage & Related Expenses	412,105.72	469,303.00	(57,197.28)	489,599.00	(77,493.28)	1,958,398.00
Xtraordinary Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Unallocated Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Xtraordinary Expenses	0.00	0.00	0.00	0.00	0.00	0.00
Total Expense	504,779.66	575,733.34	(70,953.68)	660,982.33	(156,202.67)	2,659,096.00
Net Ordinary Income	647,723.85	578,466.66	69,257.19	492,892.67	154,831.18	(118,596.00)
Net Income	647,723.85	578,466.66	69,257.19	492,892.67	154,831.18	(118,596.00)