

Agenda
Regular Meeting
Board of Trustees
Salt Spring Island Fire Protection District

Meeting will be held as follows:

Date: April 15, 2024

Time: 7:00 p.m.

Place: Ganges Fire Hall No.1, Training Room
105 Lower Ganges Road, Salt Spring Island and
Electronic Meeting (Microsoft Teams)

1. CALL TO ORDER

We would like to begin this meeting by humbly acknowledging that we live and work in the unceded territories of the Coast Salish Peoples.

2. TOWN HALL SESSION

3. APPROVAL OF AGENDA

4. BOARD MINUTES

4.1 Minutes of the Regular Trustee meeting held March 18, 2024 – For Approval

That the draft minutes of the Regular Trustee meeting held March 18, 2024 be adopted.

5. STANDING COMMITTEE REPORTS

5.1 Communications & Marketing - None

5.2 Finance & Audit

5.2.1 Minutes of the April 11, 2024 meeting – For Information

5.3 Joint Occupational Health & Wellness

5.3.1 Minutes of the March 27, 2024 meeting – For Information

5.4 Strategic Planning & Policy Development

5.4.1 Minutes of the April 4, 2024 meeting – For Information

6. CORRESPONDENCE - None

7. REPORTS

7.1 Fire Chief’s Report – March 2024 – Pending Item to be presented at the meeting

7.2 Salt Spring Island Fire Fighters’ Association Report – March 2024

7.3 CAO Reports - Budget Report to February 29, 2024

8. OLD BUSINESS

8.1 New Fire Hall Project

8.1.1 New Fire Hall Project Status Update to March 31, 2024 – Staff Report

8.2 2024 Annual General Meeting & Trustee Election

8.2.1 Driftwood Notice of 2024 AGM and Trustee Election – Dated April 10, 2024

8.2.2 Driftwood Article Re: Trustee Candidates – Dated April 10, 2024

8.2.3 AGM Agenda

9. NEW BUSINESS

9.1 2023 Audited Financial Statements – For Approval

That the Board of Trustees approve the 2023 Audited Financial Statements prepared by McLean, Lizotte, Wheadon and Company.

10. BYLAWS

11. DELEGATIONS

12. IN-CAMERA MEETING - None

13. NEXT MEETING

The 2024 Annual General Meeting is scheduled on April 29, 2024 at 6:30 p.m. at the Ganges Fire Hall. The next regular meeting is scheduled on May 27, 2024 at 7:00 p.m. at the Ganges Fire Hall Training Room.

14. ADJOURNMENT

Minutes of the Regular Trustee Meeting of the Salt Spring Island Fire Protection District

Date: March 18, 2024

Location: Training Room, Ganges Fire Hall
105 Lower Ganges Road, Salt Spring Island and
Electronic Meeting (Microsoft Teams)

Members Present: Rollie Cook, Chair
Wynona Cook, Trustee
David Courtney, Trustee
Mary Lynn Hetherington, Trustee (Teams)
Rob Oliver, Trustee
John Wakefield, Trustee
Robin Williams, Trustee

Staff Members Present: Rodney Dieleman, Corporate Administrator and Financial Officer
Jamie Holmes, Fire Chief
David Demner, Salt Spring Island Fire Fighter’s Association President
Abe Hohn, Salt Spring Island Fire Fighter’s Association Vice President
Hans Hazenboom, New Fire Hall Project Owner’s Representative
Sarah Shugar, Recorder

Others Present: Approximately 7 members of the public (6 in person, 1 on Teams)
Gulf Islands Driftwood Reporter (Teams)

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

1. CALL TO ORDER

Chair Cook called the meeting to order at 7:00 p.m. and acknowledged that the meeting is being held in the unceded territories of the Coast Salish Peoples.

2. TOWN HALL

Chair Cook opened the town hall at 7:02 p.m.

One member of the public asked for clarification regarding the new fire hall project budget and whether \$1 million CRD funding has been included. Chair Cook reported the CRD funds are included in the new fire hall project budget. The member of the public asked for clarification on whether the 16,525 square footage identified in the new fire hall project charter is interior or total building square footage. CAO

Dieleman reported 16,525 square feet is the maximum square footage allowed in the project charter and not the actual size of the building.

3. APPROVAL OF AGENDA

The following items were presented for inclusion in the agenda:

- 9.3 Trustee Williams Announcement
- 9.4 Meeting Recordings

By general consent, the agenda was approved as amended.

4. BOARD MINUTES

4.1 Minutes of the Regular Trustee meeting held February 26, 2024 – For Approval

2024-024

MOVED by Trustee Wakefield, SECONDED by Trustee W. Cook,

That the draft minutes of the Regular Trustee meeting held February 26, 2024 be adopted.

CARRIED

5. STANDING COMMITTEE REPORTS

5.1. Communications & Marketing - None

5.2. Finance & Audit - None

5.3. Joint Occupational Health & Wellness

5.3.1 Minutes of the March 6, 2024 meeting

By general consent, the minutes were received.

5.4. Strategic Planning & Policy Development

5.4.1 Minutes of the March 7, 2024 meeting

By general consent, the minutes were received.

6. CORRESPONDENCE - None

7. REPORTS

7.1. Fire Chief's Report – February 2024

Chief Holmes presented the Fire Chief's report for February 2024.

In discussion the following items were noted:

- There was a question regarding the Justice Institute of BC (JIBC) training courses. Chief Holmes reported it is cost beneficial to host JIBC training on Salt Spring Island for several members to attend and noted Salt Spring Island Fire Rescue members attend courses offered by the JIBC, Vancouver Island Emergency Response Academy and the College of the Rockies.
- There was a question regarding Brush 104 apparatus. Chief Holmes reported Brush 104 is being outfitted by Intercontinental Truck Body in Surrey, BC.
- There was a question regarding the new flex firefighter hiring process. Chief Holmes reported the flex firefighter hiring process included an exam, a physical exam and an interview.
- Chair Cook noted the Province is forecasting a severe wildfire season in 2024 and thanked Chief Holmes for preparing for the wildfire season.

By general consent, the report was received.

7.2. Salt Spring Island Fire Fighters' Association Report – February 2024

Salt Spring Island Fire Fighters' Association President David Demner presented the Association report for February 2024.

By general consent, the report was received.

7.3. CAO Reports

7.3.1. Budget Report to January 31, 2024

CAO Dieleman presented the Budget Report to January 31, 2024.

There was a question regarding the tax reserve funding. CAO Dieleman reported the District received 50% of 2024 tax revenue in December 2023 and will receive the remainder of 2024 tax revenue in June 2024.

By general consent, the report was received.

8. OLD BUSINESS

8.1. New Fire Hall Project

8.1.1. New Fire Hall Project Status Update to February 29, 2024 – Staff Report

CAO Dieleman presented a staff report dated February 29, 2024 regarding the new fire hall project.

In discussion the following items were noted:

- A Trustee asked for clarification regarding the financing timeline. CAO Dieleman reported the timeline for borrowing is 12 months at 7.5% and approximately 9.2 Million will be borrowed as the project progresses.

- A Trustee asked if the borrowing would be at a fixed rate. CAO Dieleman reported the short-term borrowing would not be a fixed rate and the long-term borrowing would be a fixed rate.
- A Trustee asked when the tendering process would be complete. Project Owner's Representative H. Hazenboom reported MKM Construction oversees the project tendering and it will be done in phases.
- Chair Cook noted there have been comments on social media that Trustees have not been able to see the building plans. Project Owner's Representative H. Hazenboom reported the architect plans are on the District website and detailed plans are not public information due to the tendering process.
- Chief Holmes spoke to the process for the new fire hall building design. The S2 Architect concept design was presented as a concept design for the new fire hall referendum. Following the successful referendum, the District went through the tender process to hire an architect. S2 Architect's bid was higher in both architect fees and pricing and the tender was awarded to JD Architecture. The District has followed a transparent process that is a standard for communities in BC to build a new fire hall and noted the District has been in the process to replace the Ganges Fire hall for 30 years.
- A Trustee recommended that concerns regarding transparency of the project should be referred to the New Fire Hall Project Steering Committee as the Committee balances the need for transparency with the need for maintaining private information through the competitive building tender process.
- Chair Cook advised the new fire hall project charter is on the website and is the roadmap for the project.

8.2. 2024 Annual General Meeting and Trustee Election

8.2.1. Notice of 2024 AGM

CAO Dieleman presented an update on the 2024 AGM and Trustee Election.

Chair Cook acknowledged Trustee Wynona Cook for all of her work on the Board of Trustees and Committees including the CAO, Fire Chief and Deputy Fire Chief hiring Committees, and the Strategic Planning and Policy Development Committee.

By general consent, the Notice of the 2024 AGM was received.

8.2.2. Notice of 2024 Election

By general consent, the Notice of the 2024 Election was received.

8.2.3. Driftwood Article – Water and Fire Elections Set dated March 14, 2024

By general consent, the Driftwood article dated March 14, 2024 was received.

9. NEW BUSINESS

9.1 Firefighter Turn Out Gear Analysis

Trustee Oliver spoke to Per and Polyfluoroalkyl Substances (PFA'S) in firefighter Personal Protective Equipment (PPE), reported MLA Adam Olsen has proposed the Firefighters Protection Act to transition away from PFA'S in firefighter PPE within the next five years in BC and noted Vancouver Fire Rescue Services has committed to phase out PFA'S 20% per year. Chief Holmes reported the Department has plans to transition to PFA's free PPE; turn out gear is typically replaced at a rate of 8 to 10 sets each year with a ten-year life expectancy. Staff reduced purchasing replacement gear in the last two years in order to replace with PFA's free gear that meets the Work Safe BC and NFPA standards when available. Some fire departments issue two sets of PPE for each member, one regular set to attend fires and one PFA's free set to attend MVI's and medical calls. Captain Nuyens expressed support for the Firefighters Protection Act for PFA'S free PPE and noted firefighters are exposed to chemicals in PPE in addition to firefighting that is identified as a class one carcinogen. Manufacturers have indicated a two-year warranty and 8 to 10 year life expectancy rate for PFA'S free PPE.

2024-025

MOVED by Trustee Oliver, SECONDED by Trustee Williams,

That the Board of Trustees request staff to prepare a plan to replace existing Personal Protective Equipment (PPE) with Per and Polyfluoroalkyl Substances (PFA'S) free PPE including a cost analysis, availability, regulatory approvals and roll out plan.

CARRIED

9.2 Trustee Williams Announcement

Trustee Williams reported the Salt Spring Fire Rescue Foundation has appointed an executive including President Chantelle Nickel, Vice President Robin Williams and Treasurer David Demner. The next meeting will be held on March 28, 2024 and the Salt Spring Energy Group will present on solar energy. Trustee Williams reported he has been appointed Chair of the CRD Ganges Harbour Walk Project Steering Committee.

9.3 Meeting Recordings

Trustee Courtney expressed support for meeting recordings to be available on the website.

2024-026

MOVED by Trustee Courtney, SECONDED by Trustee Wakefield,

That the Board of Trustees refer a records retention policy for meeting video recordings to the Strategic Planning and Policy Development Committee.

CARRIED

10. BYLAWS – none

11. DELEGATIONS – none

12. IN-CAMERA MEETING - none

13. NEXT MEETING

The next regular meeting is scheduled on April 15, 2024 at 7:00 p.m. at the Ganges Fire Hall Training Room. The 2024 Annual General Meeting is scheduled on April 29, 2024 at the Ganges Fire Hall Training Room.

14. ADJOURNMENT

By general consent, the meeting was adjourned at 8:15 p.m.

Roland Cook
Chair, Board of Trustees

Rodney Dieleman
Corporate Administrator

Minutes of the Finance and Audit Committee Meeting Salt Spring Island Fire Protection District

Meeting held: April 11, 2024
Training Room, Ganges Fire Hall
105 Lower Ganges Road, Salt Spring Island

Members Present: Rollie Cook, Chair
Mary Lynn Hetherington, Trustee
Rob Oliver, Trustee
Rodney Dieleman, Corporate Administrator and Financial Officer
Jamie Holmes, Fire Chief

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

1. CALL TO ORDER

Chair Cook called the meeting to order at 2:10 p.m. and humbly acknowledged that we live and work in the unceded territories of the Coast Salish Peoples.

2. APPROVAL OF AGENDA

The following items were presented for inclusion in the agenda:

- 5.2 Capital Planning for Hall 2 and Hall 3
- 5.3 2025 Preliminary Budget Discussion

By general consent, the agenda was approved as amended.

3. APPROVAL OF MINUTES

3.1 Minutes of the Regular Meeting held July 13, 2023

MOVED by J. Wakefield,
That the minutes of the Regular Meeting held July 13, 2023 were adopted.
CARRIED

4. OLD BUSINESS - None

5. NEW BUSINESS

5.1 2023 Audited Financial Statements

CAO Dieleman presented the draft 2023 Audited Financial Statements prepared by McLean, Lizotte, Wheadon and Company.

MOVED by M. Hetherington,

That the Finance and Audit Committee recommend the Board of Trustees approve the 2023 Audited Financial Statements.

CARRIED

5.2 Capital Planning for Hall 2 and Hall 3

Chair Cook reiterated that staff should develop a capital plan that includes development of Hall 2 and Hall 3. Staff reported development of Hall 2 and Hall 3 is included in the 5-Year Strategic Plan.

5.3 2025 Preliminary Budget Discussion

CAO Dieleman spoke to financial pressures for the 2025 budget.

6. NEXT MEETING

The next meeting of the Finance and Audit Committee will be held on May 9, 2024 at 2:00 p.m.

7. ADJOURNMENT

By general consent, the meeting adjourned at 3:20 p.m.

Rollie Cook
Chair, Finance and Audit Committee

Rodney Dieleman
Corporate Administrator

Minutes of the Joint Occupational Health and Wellness Safety Committee Salt Spring Island Fire Protection District Regular Meeting

Meeting held: March 27, 2024
Training Room, Fire Hall 1
105 Lower Ganges Road, Salt Spring Island

Members Present: Jamie Holmes, Co-Chair, Fire Chief (Employer Rep)
Nancy Pursell, Co-Chair, (Employee Rep)
Abe Hohn (Employee Rep)
Steve Leichter (Employee Rep)
Gord Fraser (Employee Rep Alternate)
Gray Wardle (2024 Recruit Rep)

Regrets: Ken Akerman, (Employee Rep)

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

1. CALL TO ORDER

Co-chair Holmes called the meeting to order at 6:00 p.m.

2. APPROVAL OF AGENDA

The following item was presented for inclusion in the agenda:

5.1 BC Fed - BC Day of Mourning, April 28, 2024

3. MINUTES

3.1 Receive and Approve Draft Minutes of the March 6, 2024 meeting

The draft Minutes were circulated prior to the meeting.

By general consent, the minutes of the March 6, 2024 meeting were approved.

4. OLD BUSINESS

4.1 2023 Priorities

Mental Health Night (part 2)

Mental Health Night will be moved to the 2024 Priorities List.

CISM & Peer Support Training/Program

CISM & Peer Support will be moved to the 2024 Priorities List.

Health and Fitness Requirements

The committee has looked at what the department is doing with health and fitness in the organization and what can be done to help develop the program. The Association Health and Safety Committee has been proactive in promoting physical fitness, the Department is Paying for gym memberships, and including physical fitness training nights in the training schedule to assist members evaluating their level of fitness.

HR Workplace Culture

HR Workplace Culture will be moved to 2024 Priorities List and merged with Mental Health Night.

Per and Polyfluoroalkyl Substances (PFA's) & PPE Policies and Education

SSIFR members were educated about PFA's in turnout gear, and best practices.

Investigation Policies – WSBC Compliance

Investigation Policies – WSBC Compliance will be moved to the 2024 Priorities List.

Safe Staffing

There was a review completed and the Operation Guideline was confirmed.

OSH 2 Workshop

The training department will try to confirm a course in 2024.

4.2 Hepatitis B Vaccination

Hepatitis B Vaccinations will be addressed in 2024 Priorities.

4.3 Proposed Draft Operation Guidelines 2.17.00 Arriving in Personal Vehicle and 2.65 Large Scale Disaster

Chief Holmes will review the proposed draft Operation Guideline 2.17.00 Arriving in Personal Vehicle and report back next month.

5. NEW BUSINESS

5.1 BC Feds Poster – National Day of Mourning, April 28, 2024

6. REVIEW OF INSPECTION REPORTS

6.1 Review of Hall Inspections

First Quarter Hall Inspections:

Hall 1 Completed prior to the January 24, 2024 meeting;

Hall 2 S. Leichter and K. Akerman conducted a Hall 2 inspection Feb. 15, 2024;

Hall 3 Members Fraser and Wardle completed the safety inspection at hall 3 on March 27, 2024.

7. REVIEW OF FIRST AID AND ACCIDENT/INCIDENT INVESTIGATIONS

7.1 Review of First Aid and Accident/Incident

There were no first aid or accident/incidents reported.

7.2 Appointment of Accident/Incident Investigators

Members Hohn and Holmes will be the accident/incident investigators and Members Pursell and Fraser will be the alternates. Approved by Chief Holmes.

8. EDUCATION

8.1 Education

OSH 1 on-line course. The Training Department will be consulted as to which company to use for on-line training.

9. OTHER BUSINESS

9.1 Association Safety Talk

Member Hohn will present the following topics at the April Association Safety Talk: Operational Guideline 3.07.00 - Hearing Tests and Operational Guideline 3.22.01 - FIT Testing (N95 and SCBA) and announce the National Day of Mourning on April 28, 2024.

10. NEXT MEETING

The next meeting will be held on May 1, 2024, at 6:00 p.m. at Hall 1.

11. ADJOURNMENT

It was noted a 2024 Priorities Meeting would be held following this meeting.

By general consent, the meeting was adjourned at 8:05 p.m.

Minutes of the Strategic Planning and Policy Development Committee Meeting Salt Spring Island Fire Protection District

Meeting held: April 4, 2024
Training Room, Ganges Fire Hall
105 Lower Ganges Road, Salt Spring Island

Members Present: John Wakefield, Trustee (Chair)
Rollie Cook, Board of Trustees Chair
Wynona Cook, Trustee
Rob Oliver, Trustee

Staff Members Present: Rodney Dieleman, Corporate Administrator and Financial Officer
Sarah Shugar, Recorder

Others Present: David Courtney, Trustee
Mary Lynn Hetherington, Trustee

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

1. CALL TO ORDER

Chair Wakefield called the meeting to order at 9:00 a.m. and acknowledged that the meeting is being held in the unceded territories of the Coast Salish Peoples.

2. APPROVAL OF AGENDA

The following item was presented for inclusion in the agenda:
5.2 Committee Terms of Reference

By general consent, the agenda was approved as amended.

3. MINUTES

3.1 Minutes of the Meeting held March 7, 2024

By general consent, the draft minutes of the Strategic Planning and Policy Development Committee meeting held on March 7, 2024 were adopted.

4. OLD BUSINESS

4.1 Board of Trustees Code of Conduct Policy AG 1105-03

By general consent, this item remains tabled until the current code of conduct complaint process is complete and the Code of Conduct policy will be reviewed at that time.

4.2 Meeting Procedures Bylaw 146 – Electronic Participation

Chair Wakefield reported that the Committee made recommendations regarding amending the Meeting Procedures Bylaw 146 – Electronic Participation section at the March 7, 2024 meeting.

By general consent, the Strategic Planning and Policy Development Committee recommend Board of Trustees amend the Meeting Procedures Bylaw 146 – Electronic Participation section G.23 as follows: replace “Only two (2) Trustees may attend a meeting electronically at one-time” with “No more than 50% of trustees may attend a meeting electronically at one-time”.

4.3 Draft 5-Year Strategic Plan Workbook – 2024 1st Quarter Dashboard Report for AGM

CAO Dieleman presented a Draft 5-Year Strategic Plan Workbook. It was noted the Strategic Plan should be specific and measureable and include a timeline and that annual activities should be identified.

By general consent, the Strategic Planning and Policy Development Committee recommend the following:

- The Draft 5-Year Strategic Plan Workbook be presented at the next Board meeting;
- CAO Dieleman to present a Strategic Plan summary at the AGM;
- The Draft 5-Year Strategic Plan be included in the next Governance workshop;
- That a Strategic Plan Quarter Dashboard Report be presented to the Board on a quarterly basis; and
- CAO Dieleman will refine the workbook with the goal to have it on the website after it has been approved by the Board.

4.4 Draft Mental Health Policy

CAO reported the District has improved mental health benefits for career members.

By general consent, the Strategic Planning and Policy Development Committee recommend staff to research program costs for funding mental health for Paid on Call (POC) members and incorporate into the 2025 budget and report back to the Committee.

4.5 Board of Trustees Nominating Committee

Chair Wakefield noted the scope for a Nominating Committee could include hiring and governance and will be discussed after the AGM.

By general consent, this item was tabled.

4.6 Annual Governance Workshop

The Draft 5-Year Strategic Plan will be added to the Annual Governance Workshop agenda and the workshop date is to be determined.

4.7 Paid on Call Employee Benefits Group Policy AE-2104-01 – No Update

4.8 Paid on Call Employee Benefits Matching RRSP Policy AE-2105-01 – No Update

5. NEW BUSINESS

5.1 Meeting Procedures Bylaw 146 – Meeting Recordings

At the March 18, 2024 Board meeting, the Board of Trustees referred consideration of a records retention policy for meeting video recordings to the Strategic Planning and Policy Development Committee.

By general consent, the Strategic Planning and Policy Development Committee request staff to provide an analysis on meeting recordings and records retention policy and report back at the next meeting.

5.2 Committee Terms of Reference

By general consent, the Strategic Planning and Policy Development Committee recommend the Board of Trustees Committee Terms of Reference be amended as follows: Replace “2. The Committee shall be composed of a minimum of two Trustees” with “2. The Committee shall be composed of a maximum of three Trustees including the Board Chair as an ex officio member”.

Trustee W. Cook advised she would be interested in appointment to the Strategic Planning and Policy Development Committee as a public member.

5. NEXT MEETING

The next meeting is scheduled on May 2, 2024 at 10:00 a.m.

6. ADJOURNMENT

By general consent, the meeting adjourned at 10:45 a.m.

John Wakefield
Chair, Strategic Planning & Policy Development Committee

Salt Spring Island Firefighters Association Executive Report - April 15, 2024

In the last month our Association has continued to build on the work we do in and for the community. For our members we had a wonderful family-friendly Easter Brunch at the Fulford Hall. Tons of our members brought their families (kids of all ages now) and it was wonderful to see some of the trustees out too. Our FITs and Firefighters appreciate opportunities like this to come together, laugh, share stories, and not just focus on our work. This is the same reason we make a family style dinner once a month before our Association Meeting, to gather and connect. It's another great way to prioritize wellness.

Our Public Education Team has been busy with First Aid training in the community and at the high school and we look forward to there being more opportunities to educate our community on a number of safety issues in the coming months. As Association President Demner mentioned last month, look for us on May 5th at Ruckle Farm Day where we will be showcasing our antique fire truck and a Firesmart information table. Also Annual Boot Drive will be collecting for the SSI Food Bank on May 18th. We will be accepting cash and food donations at several convenient locations around town including the Ganges Firehall, Thrifty's, Country Grocer, and the Saturday Market. Look for us with our helmets out and smiles on our faces!

At the end of March, Captain Hunsberger and Firefighter Lindstrom led a 2-day Pumps and Pumping course to six of our 2022 recruits. It was a busy, hands-on weekend going over the basics of what every pump operators should understand: the basic operating principles of a pump as well as the parts, connections, valves and gauges associated with it. The same weekend we had another 13 FITs and Firefighters participate in a 2-day Wildfire Structure Protection Program. This will equip our department to better respond to the province's need for wildfire support in what is sure to be another challenging season across BC.

On that note, the annual Wildfire Resiliency and Training Summit is coming up next week with a theme of: Recover, Rebuild, Prepare. Our representatives will be provided with hands-on training as well as presentations on the latest research, technologies, best practices and other information to help regions and communities, like ours, prepare for the upcoming wildfire season. As you may be aware of our Natural Resources Minister and BC Wildfire, "projections for 2024 indicate the potential for early and above-normal fire activity over the spring months as a result of ongoing drought forecasts." Our intention is to continue to have our island be as prepared and educated as possible.

Our 2024 recruit class have just started their second quarter and we have a strong and dedicated group. Our year-long NFPA-1001 training program is a massive commitment on behalf of the recruits, their families, and our department. Should you see them in the community (look for black helmets if they are in their turnout gear), please say hello and welcome them to our team.

Coming up, we have a training opportunity for our team to deepen our mental health awareness and support at SSIFR. In May/June there is a 3-day online Critical Incident Stress Management

(CISM) course that will offer specialized training in acute emergency mental health intervention and individual crisis intervention. This is part of our ongoing effort to get ahead of mental health crises and support our members, as well as their families, with the trauma associated with First Responder work.

And lastly, Lieutenant Jackson and Firefighter Dewar met with Diverse and Inclusive Salt Spring Island (DAISSI) who host our spectacular annual Pride Parade. We will be providing the much needed service of traffic control, alongside a traffic management team, during the parade again this year and we hope to also add a small fundraising BBQ at the Ganges Hall after the parade in support of this organization and the work they do to educate on intersectional issues of diversity and inclusion within the queer community and in the wider SSI society.

Thank you,
Mysha Dewar-McClelland
Association Treasurer

Salt Spring Fire Protection District 2023 Budget

February 29, 2024

New Line #		2023 Approved Actuals	2024 Approved Actuals	2024 Approved Budget
1		Consolidated	Consolidated	Consolidated
2	Income			
3	Interest General	\$ 12,114	\$ 18,748	\$ 6,750
4	Interest CWRRF	\$ 11,168	\$ 10,816	\$ -
5	Miscellaneous Income	\$ 4,226	\$ -	\$ 55,000
6	Tax Revenue - LTD Interest	\$ -	\$ -	\$ -
7	Tax Revenue- LTD Retirement	\$ -	\$ -	\$ -
8	Tax Revenue	\$ 764,954	\$ 857,000	\$ 5,080,250
9	Total Income	\$ 792,462	\$ 886,564	\$ 5,142,000
10				
11	Administration Expenses			
12	Administration Trustee Meetings - Transcription	\$ -	\$ -	\$ 3,000
13	Advertising	\$ 712	\$ 1,153	\$ 8,000
14	Advertising - Elections, AGM, Board Meetings and Announcements	\$ -	\$ 2,110	\$ 7,500
15	Annual Appreciation Dinner	\$ -	\$ 243	\$ 15,000
16	Audit & Related Fees	\$ -	\$ -	\$ 1,500
17	Bank Charges/Credit Card Fees/Telpay Fees/Finance Charges	\$ 449	\$ 369	\$ 18,750
18	Communications - Phone	\$ 1,705	\$ 2,748	\$ 7,000
19	Communications & Miscellaneous	\$ -	\$ -	\$ 1,000
20	Community Relations	\$ 457	\$ 308	\$ 5,000
21	Conferences	\$ -	\$ 50	\$ 25,000
22	Consulting Fees	\$ -	\$ -	\$ 5,000
23	Dues & Subscriptions	\$ 469	\$ 694	\$ 2,500
24	Fireworks	\$ 2,500	\$ -	\$ 4,500
25	Freight/Postage	\$ 1,106	\$ 373	\$ 51,000
26	Insurance	\$ 7,867	\$ 8,418	\$ 21,250
27	Labour Relations	\$ 9,794	\$ 9,012	\$ 15,000
28	Legal	\$ 2,060	\$ 3,097	\$ 16,750
29	Licenses, leases & Rentals	\$ 2,388	\$ 2,511	\$ -
30	New Fire Hall Planning & Public Engagement	\$ -	\$ -	\$ 15,250
31	New Fire Hall Referendum	\$ -	\$ -	\$ 2,000
32	Office Supplies & Equipment	\$ 6,910	\$ 2,855	\$ -
33	Professional Development - Excluded Staff	\$ -	\$ -	\$ -
34	Technical Support	\$ 2,745	\$ -	\$ -
35	Total Administration Expenses	\$ 39,162	\$ 33,940	\$ 225,000
36				
37				
38	Amortization	\$ 16,417	\$ 34,167	\$ 200,000
39				
40	Clothing - Career	\$ 8,145	\$ 570	\$ 12,000
41	Clothing - Paid on Call	\$ 2,600	\$ 1,249	\$ 15,000
42	Clothing - Protective	\$ 5,792	\$ 977	\$ 54,500
43	Computer, Hardware, Software & Supplies	\$ 2,195	\$ 1,817	\$ 15,000
44	Employee/ POC Recognition	\$ -	\$ 129	\$ 10,000
45	Equipment - Repair & Maintenance	\$ 2,279	\$ 10	\$ 10,750
46	Equipment Purchase - Small Tools	\$ 320	\$ -	\$ 10,750
47	Fire Department Record System	\$ -	\$ -	\$ 4,000
48	Fire Prevention & Public Education	\$ 13,239	\$ 27	\$ 15,000
49	Fire Station Repair & Maintenance	\$ 5,574	\$ 2,921	\$ 28,000
50	Fire Station Utilities	\$ 9,225	\$ 5,606	\$ 38,250
51	First Responder	\$ 912	\$ 2,754	\$ 15,500
52	Foam	\$ -	\$ 3,218	\$ 3,750
53	Health & Wellness	\$ 1,520	\$ 548	\$ 5,500
54	Hydrant Install/Repair	\$ 9,000	\$ -	\$ 9,000
55	Landscaping	\$ 738	\$ 1,770	\$ 7,500
56	Miscellaneous	\$ -	\$ -	\$ 9,000
57	Paid-on-call recruitment & Retention	\$ -	\$ 385	\$ 5,000
58	Radio Equipment Repair & Supplies	\$ 149	\$ -	\$ 2,500
59	Self Contained Breathing Apparatus	\$ 6,233	\$ 923	\$ 10,000
60	Supplies & Sundries	\$ 2,181	\$ 437	\$ 10,000
61	Training - Paid-on-call & Career	\$ 9,547	\$ 9,506	\$ 75,000
62	Vehicle Operating	\$ 8,017	\$ 9,419	\$ 100,250
63	Total Operating Expenses	\$ 87,666	\$ 42,268	\$ 466,250

Salt Spring Fire Protection District 2023 Budget

February 29, 2024

New Line #		2023 Approved Actuals	2024 Approved Actuals	2024 Approved Budget
1		Consolidated	Consolidated	Consolidated
+				
65	Interest - LTD & Lease (SCBA)	\$ 9,900	\$ 12,846	\$ -
66				
67	Wage & Related Expenses			
68	Career/Excluded/Casual Staff Wages & Salaries	\$ 297,498	\$ 418,819	\$ 2,305,654
69	Paid-on-call Members Wages	\$ 32,656	\$ 47,843	\$ 203,161
70	Total Wages	\$ 330,154	\$ 466,662	\$ 2,508,816
71	Statutory & Group Benefits			
72	Employee Allowances	\$ 108		\$ 1,750
73	Employee Group Health, Dental Plans & LTD	\$ 18,948	\$ 36,820	\$ 160,801
74	Employer CPP Expense	\$ 16,478	\$ 30,367	\$ 68,628
75	Employer EI Expense	\$ 6,428	\$ 11,944	\$ 26,223
76	Employer Health Tax	\$ 6,877	\$ 11,694	\$ 51,124
77	Employer Registered Pension Plan & Supp. Pension Benefit	\$ 38,508	\$ 59,091	\$ 321,144
78	Fire Fighter Employee Assistance Plan	\$ 1,900	\$ 250	\$ 40,000
79	Group Life, AD&D & WCB	\$ 15,398	\$ 24,974	\$ 92,139
80	HUB Health Benefits (POC members)	\$ 15,519	\$ 13,943	\$ 56,000
81	Matching RRSP	\$ 5,971	\$ 8,637	\$ 15,000
82	Total Statutory & Group Benefits	\$ 126,135	\$ 197,721	\$ 832,809
83	Total Wages & Benefits	\$ 456,289	\$ 664,383	\$ 3,341,625
84				
85	Extraordinary Expense/ Contingency Reserve	\$ -	\$ -	\$ 50,000
86				
87	Total Expenses	\$ 609,433	\$ 787,604	\$ 4,282,875
88	Surplus Before Capital Expenses	\$ 183,029	\$ 98,960	\$ 859,125
89				
90	Capital Account			
91	Budget Capital Expenses Funded by Operating Fund (SCBA Lease)			-\$ 64,125
92	Budget Capital Expenses Funded by Operating Fund (Small Capital)			-\$ 30,000
93	Budget Capital Expenses Funded by Operating Funds (Water Supply)		\$ 50,000	-\$ 100,000
94	Budget Capital Expenses Funded by Reserves (Apparatus)		\$ -	\$ -
95	Budget Capital Expenses Funded by Reserves (Small Capital)		\$ -	\$ -
96	Transfer to General Capital Purposes Reserve Fund (Apparatus)			-\$ 315,000
97	Transfer to General Capital Purposes Reserve Fund (New Fire Hall Reserve)			-\$ 500,000
98	Transfer to General Capital Purposes Reserve Fund (Unspecified)		\$ -	\$ -
99	Transfer to General Capital Purposes Reserve Fund (Halls 2 & 3 Remediation)			-\$ 50,000
100	Transfer to General Capital Purposes Reserve Fund (SCBA)		\$ -	\$ -
101	Transfer to General Capital Purposes Reserve Fund (Digital Pagers)		\$ -	\$ -
102	Transfer to Operating Fund from General Capital Purposes (Soft Costs New Fire Hall)		\$ -	\$ -
103	Transfer to Operating Fund from General Capital Purposes (2019 Digital Pagers)		\$ -	\$ -
104	Transfer to Operating Fund from Payroll Reserve Fund		\$ -	\$ -
105	Total Capital Expenses & Transfers to/from Reserve Funds	\$ -	\$ 50,000	-\$ 1,059,125
106				
107	Principal Payments - LTD & Lease (SCBA)	-\$ 54,225	-\$ 58,889	\$ -
108				
109	Surplus After Capital Expenses & Principal Payments LTD	\$ 128,804	\$ 90,071	-\$ 200,000
110	Non Cash Expense (Amortization)	\$ 16,417	\$ 34,167	\$ 200,000
111	Change in Working Capital (Current Assets - Current Liabilities)	\$ 145,221	\$ 124,238	\$ 0

Salt Spring Island Fire Protection District (SSIFPD) Staff Report

Date: April 12, 2024
Subject: New Fire Hall Project Status Update for March 31, 2024
To: Board of Trustees
From: Rodney Dieleman, CAO

Issue: New Fire Hall Project Status Update for March 31, 2024

Background:

The Project Steering Committee provides oversight and guidance to the project consultants regarding project specifications, business requirements and ensure the building costs and size to not exceed financial constraints. The Project Steering Committee ensures that the final building meets the needs of the community. The Committee reports to the Board of Trustees each month and publishes a project update on the Salt Spring Fire Rescue website.

The project's current financial estimate is \$12.5 million, fully funded, with no increases to taxes or the Fire Rescue Service budget for the new fire hall construction and financing.

Project Summary Budget and Expenditures:

	Budget	Expenditures
Professional Fees: (contracted)	\$ 1,571,002	\$699,100
Construction Financing: (estimated)	\$ 811,700	\$0.00
Construction Cost: (estimated)	\$ 8,708,226	\$0.00
Project Cost: (estimated)	\$ 11,090,928	\$699,100
Project Contingency (12.7%)	\$ 1,409,072	\$0.00
Total Projected Project Cost	\$ 12,500,000	\$0.00
Reserve Capital Funds	\$ 1,800,000	\$699,100
Grant	\$ 1,000,000	\$0.00
Long Term Financing	\$ 9,700,000	\$0.00
Total Project Financing	\$ 12,500,000	\$699,100

On March 31, 2024 expenditures totaling \$699,100.00 have been allocated to building design, civil design, site survey, geotechnical investigations, and associated electrical, structural, and mechanical designs.

The project is now fully designed, and the final drawings have been submitted to the Islands Trust and CRD for the building permit. The building permit process is expected to take 6 to 8 weeks. A comprehensive package of sealed drawings, covering architectural, structural, mechanical, and electrical aspects, along with specifications and schedules, was received. This package was submitted to the CRD building inspector on April 3, 2024.

Following a request from the president of the Salt Spring Construction Association, an informational meeting was held on March 21, 2024 for local contractors interested in participating in the fire hall project. Questions were address by Mr. Hans Hazenboom, the Owners Representative.

The first and largest contract for over \$1.2 million dollars on the project has been tendered and awarded to a local contractor. The contract is for the civil works on the site which includes site leveling, drainage, sewer, water, and electrical conduits, parking lots and overburden removal. This is huge benefit to the local economy and reduces risk for the Fire District by working with local contractors who are not obligated by ferry schedules and are familiar with the site conditions. Work begins as soon as the Ministry of Transportation and Infrastructure approves driveway permits. The highway access permit was applied for on March 21, 2024.

Building Drawings were released for tender on March 18, 2024, with the closing date initially set for April 18, 2024. An extension may be granted upon request from proponents. Construction Manager MKM Projects Ltd. is responsible for the project tendering and contracting. Please contact MKM Projects Ltd. if you have any questions regarding the tending for this project.

A permit for CRD sewer connection has been successfully applied for and granted. Drawings for the sewer line extension have been submitted to the local CRD office. Although there were initial design and CRD requirements discussions, these have been resolved. The drawings have been reviewed by CRD engineers and approved.

The Salt Spring Island Fire Protection District acknowledges the engineers and professionals at the CRD, the Islands Trust, the Ministry of Transportation and Infrastructure, and BC Hydro for their dedication to public safety and adherence to local bylaws. The building permit process can be slow but it is necessary for the best possible outcomes and public safety. Work can begin on the building structure once the building permit is issued.

The Committee encourages the public to attend or monitor monthly Board of Trustee meetings where questions may be asked directly of the Board of Trustees, the CAO and the Fire Chief regarding this project or any operational matters. This is the best method to obtain accurate project information rather than relying on speculations posted to social media.

Risks:

A review of the risk register by the project steering committee revealed that many of the design risks have been mitigated but many risks remain at this stage of the project. They have not changed:

- Increasing financing costs. Increases to rates has slowed and are holding for the past couple months.
- Inflation on wages and materials at 4%+
- Product delivery delays and product shortages
- Wet Weather
- Delays in the construction schedule due to unforeseen events.

Recommendation:

It is recommended that the Salt Spring Island Fire Protection District Board of Trustees accept this report as information.



ELECTIONS

Water district hopefuls Q&A

The two largest improvement districts on Salt Spring Island are holding elections this month — with three candidates vying for two trustee positions at each.

For the Salt Spring Island Fire Protection District (SSIFPD), voting will take place by both mail-in ballot and in person; mail-in ballots were sent out March 26 and must be received at the fire hall in Ganges — 105 Lower Ganges Rd. — by 4 p.m., Thursday, April 25. Advance in-person voting will be held 9 a.m. to 5 p.m. Wednesday, April 24 at the fire hall, with regular voting at the same time and place Saturday, April 27.

Similarly, in the North Salt Spring Waterworks

District (NSSWD) election, voters can participate in an advance mail-in ballot process or an in-person voting process; voting packages and instructions were mailed to all eligible voters on March 22, and ballots must be received at the district office — 761 Upper Ganges Rd. — by 4:30 p.m. April 30. In-person voting on May 2 will begin at the Community Gospel Chapel at 2 p.m. and end at 6 p.m.

NSSWD's AGM will begin as soon as voting closes; SSIFPD's AGM will be held at the fire hall 6:30 p.m. Monday, April 29.

The Driftwood reached out to offer candidates a chance to introduce (or re-introduce) themselves to voters; NSSWD candidates' responses are below.

David Courtney

What do you bring to the table, and how has that motivated you to run for a trustee position?

Throughout my career I've had the amazing opportunity to travel the globe and witness how other cultures solve their governance issues. Since I've been semi-retired, I began to advocate for the last 28 months on behalf of 2200 Petitioners on "The Fix For Route 6" (Vesuvius to Crofton) and for 550 Petitioners on "The Fix for Fulford." With the support of MLA Adam Olsen, I've engaged the B.C. Legislature in presenting our petition, engaged the CEO and the various VPs of BC Ferries, BC Ferries Commissioner, the Board of Directors, Mayor Rob Douglas of the Municipality of North Cowichan and finally Minister Fleming.

I currently sit as a Fire Board Trustee at the SSIFD. I've advocated along with a number of other volunteers in reducing the speed limit through Ganges Village to 30 km in the name of public safety.

What is the biggest challenge facing the district, and how do you plan to face it?

The current NSSWD team has been diligently dealing with the 10-year water moratorium and the ongoing \$40 million lawsuit over the last year for a positive way forward.

Looking beyond this serious challenge is the pending costs for the mandated Lake Maxwell treatment plant upgrade and the ongoing upgrade of water pipes. I am concerned about the rising costs to the NSSWD Ratepayers.

With the \$10 million grant to raise the weir and other enhancements, in my opinion the government has opened the door for improvement districts to receive equal funding when it comes to the effects of climate change.

What are the advantages/disadvantages of operating as an improvement district?

There are advantages in having the community looking after its own affairs and the current NSSWD team over the past year have done that job very well.

The disadvantage is the lack of funding for infrastructure projects. I will do my best to be a voice in advocating for more government funding for the NSSWD ratepayers.

Candidate Bryce Chapman did not respond to the Q&A.

Brian Pyper (incumbent)

What do you bring to the table, and how has that motivated you to run for a trustee position?

First, as an environmental scientist for over 25 years, I want objective, defensible decision-making to guide NSSWD. Second, as a trustee and current chair, I strive for a respectful and collaborative board approach that is focussed on our mandate — to serve our ratepayers through the effective and efficient delivery of potable water. The better our board-staff relationships, the more likely we are to get important work done.

What is the biggest challenge facing the district, and how do you plan to face it?

I can't pick just one. We've recently faced several challenges and each is most pressing at the time.

First, recruiting and keeping excellent staff, which allows us to advance key initiatives (how: offer competitive salaries, a supportive workplace, and temporary housing). Second, building the provincially-mandated Maxwell Treatment Plant, which will require ratepayer support via a funding referendum (how: clear communication regarding the benefits for water quality and supply). And third, moving beyond our Moratorium policy toward a sustainable connection policy that is guided by transparent, science-based management of our limited water supply in the face of climate change, affordable housing concerns, and Channel Ridge litigation (how: integrating our supply and infrastructure studies, and working with other agencies and ratepayers to prioritize, where legally possible, any additional connection capacity).

What are the advantages/disadvantages of operating as an improvement district?

The main disadvantage: current provincial policy denies improvement districts access to infrastructure grants. Without incorporation on SSI, the only option for NSSWD to access grant funding is to convert to a CRD service, which means handing over roughly \$90 million in assets and the elected autonomy of our ratepayers.

While I appreciate many CRD services on SSI, their track record with respect to conversion of water districts has been discouraging overall. So, the advantages of maintaining NSSWD as an improvement district: keeping our elected autonomy as ratepayers, having local control over decision-making, and long-term (as evidence on SSI suggests), a more effective and affordable system.



SALT SPRING ISLAND FIRE PROTECTION DISTRICT

NOTICE OF THE 2024 ANNUAL GENERAL MEETING & NOTICE OF ELECTION BY VOTING OF TWO TRUSTEES

Public Notice is hereby given to the owners of land within the Salt Spring Island Fire Protection District (SSIFPD) that the Annual General Meeting will be held on Monday, April 29, 2024 at 6:30 p.m. at the Ganges Fire Hall, 105 Lower Ganges Road, Salt Spring Island, BC and virtually through Microsoft Teams (the link will be available on the website).

Public Notice is hereby given to the electors of the Salt Spring Island Fire Protection District that an Election by Voting will be held to elect two Trustees, each for terms of three years, commencing at the Annual General Meeting to be held on Monday, April 29, 2024 and terminating at the end of the Annual General Meeting to be held in 2027. The Trustees will fill offices on the Board of the SSIFPD. The persons nominated as candidates are:

Surname	Given Name	Residential Address
Lucarelli	Dennis Michael	402 Isabella Point Road, SSI, V8K 1V4
McClellan	Jennifer Joan	214 Grantville Street, SSI, V8K 1P1
Oliver	Robert John	291 Churchhill Road, SSI, V8K 2R3

Qualified Electors on the voters list will be sent a package to enable **VOTING BY MAIL**. Qualified electors have the option to vote either by mail, or in-person on the days given below (Voting more than once in an election contravenes the BC Elections Act and is subject to one or more of the penalties in section 255 (7) of the Act.) The list of Qualified Electors normally contains errors and omissions. All Qualified Electors, whether on the voters list or not, can opt to vote in person. With appropriate identification, those not on the voters list can be registered and enabled to vote.

VOTING DAY for the election of Trustees shall be open to QUALIFIED ELECTORS OF THE SALT SPRING ISLAND FIRE PROTECTION DISTRICT on **Saturday the twenty-seventh (27th) day of April 2024**.

ADVANCE VOTING shall be open to QUALIFIED ELECTORS OF THE SALT SPRING ISLAND FIRE PROTECTION DISTRICT on **Wednesday, the twenty-fourth (24th) day of April 2024**.

On both days, the voting place shall be the **main meeting room of the Ganges Fire Hall, 105 Lower Ganges Road**.

Voting hours on both days voting hours shall be between the hours of **Nine (9:00) A.M. and Five (5:00) P.M.**

ELECTOR QUALIFICATIONS - You are qualified as an Elector if you are:

- A Canadian Citizen
- Eighteen years or older on Voting Day
- A resident in the Province British Columbia for at least six months before Voting Day
- An owner of land within the boundaries of the Salt Spring Island Fire Protection District
- An Authorized agent, designated in writing as the said agent, of a Board or Corporation that owns land within the Salt Spring Island Fire Protection District.
- If more than one person is registered on title as owner of land, each owner is entitled to vote, providing the qualifications set out above are met. No persons may vote more than once, with the exception that they may vote as an authorized agent and personally if they own land on a personal basis. Eligible voters not found on the List of Registered Electors may register on Voting Day and Advance Voting Day by providing two pieces of identification, one of which has a signature, preferably with an identification photo, e.g. driver's license; and documentation proving ownership of the land for which a vote is to be cast, e.g. tax notice, assessment notice, or duplicate certificate of title

Corporate votes – Written proof must be provided by a Corporation or Board that owns land within the SSIFPD and wishes to authorize an agent to vote on its behalf. For detailed requirements, please e-mail the Returning Officer at anthonykennedy10@shaw.ca.

Dated at Salt Spring Island, B.C. this 15th day of March 2024.

Anthony A. Kennedy, Returning Officer
295 Mountain Park Drive, Salt Spring Island, BC, V8K 1G3
250-637-8815 1-647-284-2900

Feeling lost without your local news online?



Scan and subscribe to our free email newsletter

Driftwood



SALT SPRING FIRE PROTECTION DISTRICT ELECTION



Fire board candidates make their case

The two largest improvement districts on Salt Spring Island are holding elections this month — with three candidates vying for two trustee positions at each.

The Driftwood reached out to all six candidates to offer them a chance to introduce (or re-introduce) themselves to voters with a short Q&A.

Salt Spring Island Fire Protection District responses are printed below; responses from the North Salt Spring Waterworks District candidates appear on page 9.

Rob Oliver (incumbent)

What do you bring to the table, and how has that motivated you to run for a trustee position?

I was elected three years ago as a trustee. In those three years we researched how to manage and have a business plan. We put that to the community in a referendum. 75 per cent voted in favour of our plan. We then chose an architect, contractor and owners' representative. We have begun tendering contracts and equipment will be visible later this month. Concrete will be poured this summer and steel will be up in the fall.

What is the biggest challenge facing the district, and how do you plan to face it?

Resiliency. The job of a trustee is to ensure our training, staffing and equipment to respond is adequate and remains within budget. About 60 per cent of our calls are rescue medical and/or assistance. Our firefighters are trained first responders Level III (highest level). Some also have Emergency Medical Responder (EMR) training. Firefighters are called out at the same time as BC Ambulance. With two BC Ambulances on island one may be doing a patient transfer and the other may be busy. Often it is a fully qualified firefighter who is there first. It was the fire department working with BC Hydro that cleared trees off roads in the windstorm of 2015. It was firefighters who helped with rehabbing of Fulford Ganges road during the atmospheric river. Firefighters are our emergency response.

At the end of a future term as trustee, what accomplishment would you hope to look back upon as a success?

Completing the Firehall is Job #1. Bringing it in on time and on budget. Having fully trained firefighters with the equipment to respond.

Jenny McClean

What do you bring to the table, and how has that motivated you to run for a trustee position?

I am familiar with local politics, and I know a lot of people. I am interested in forest fire mitigation from an ecological lens. I am a good communicator and reach a lot of people in my daily travels. I hope to be able to use my communication skills to speak with people about the goals of the fire board and to bridge any communication gaps as things roll out for the new fire hall. I am interested in the Fire Smart program and other public service educational programs run by the fire department. I know the community of school aged parents well and would like to be a part of community outreach. I am a mother and I feel it is a good to have a mix of women and men serving on the fire board. It is also a good idea to have new people at the table.

What is the biggest challenge facing the district, and how do you plan to face it?

I think the biggest challenge facing the district is how to build a new fire hall that has the least impact on the neighbourhood in terms of noise and also drainage issues. To house a new fire hall is significant for the residential community and I see that to be well accepted it should have the most ability to merge with the surrounding area and also keeping with the residential character of the neighbourhood in a way that is acceptable to those living close by.

At the end of a future term as trustee, what accomplishment would you hope to look back upon as a success?

I would feel very successful to have been able to learn from the fire board in terms of how they serve the community of Salt Spring. There is a lot to learn and the fire board does a good job and I would like to learn from them.

Dennis Lucarelli

The candidate chose to respond to all questions with a single statement.

For eight years I was Director for Transition Salt Spring, including three as Secretary and two as President. I also served two years as the founding Secretary for Stqeeye' Learning Society. I'm running for Trustee as I value and respect our Fire/Rescue employees and volunteers for all that they have achieved.

After earning my law degree (California Berkeley, 1977) I spent a decade abroad including five years in Tokyo, where I worked on maritime finance contacts, patent/trademark agreements, and real estate partnerships. In 1999 I earned my PMP certification (Project Management Professional) and taught workshops for the next 18 years, to project managers at an electric utility, various government offices (including one whose staff who referred to their workplace as "the Agency"), and at a micro-chip maker's corporate campuses across North America, Europe, and Asia.

If elected I will join the push for completing the new Fire Hall on-time and under budget, which I hope is a prelude to upgrading both the south end Fire/Rescue Training Facility (it needs earthquake-proofing and other upgrades) and the Central fire hall which, if north-islanders agree, could feasibly be moved further north, closer to more homes for faster emergency response.

My primary aim would be that the Trustees, firefighters, emergency personnel and volunteers alike, will continue to enjoy the trust and respect that I share with so very many Islanders. If we're also able to accomplish future safety and structural upgrades, so much the better.

Matriarchs Uprising

ArSpring Presents 25th Anniversary

CONTEMPORARY DANCE PERFORMANCE



Sat Apr 13 7:30pm \$35 | \$5 Dance

artspring.ca tickets.artspring.ca 250.537.2102

Matriarchs Uprising

ArSpring Presents 25th Anniversary

INDIGENOUS DANCE FESTIVAL

WORKSHOPS



WED APR 10 Contemporary Indigenous Dance
THU APR 11 Talking Truths Circle Conversation & Tea
SAT APR 13 Indigenous Dance Sampler

Apr 10-13 Performance Film Workshops

artspring.ca tickets.artspring.ca 250.537.2102

Your Local Business Specialists!

Your "clear" choice for glass.

- Auto Glass • Residential & Commercial
- Aluminum Fabrication • Custom Skylights
- Mirrors & Shower Doors
- Custom Sunrooms • Free Estimates



TROY KAYE

Kapa Kai Glass 250-653-4148

GROW YOUR BUSINESS CALL TODAY TO ADVERTISE

Driftwood

250-537-9933 • 241 FULFORD-GANGES RD DRIFTWOOD@GULFISLANDSDRIFTWOOD.COM



SMYTHE ROOFING

"Quality Workmanship - Reliable Service"

Vince Smythe

RESIDENTIAL & COMMERCIAL

Ph: 250-213-6316 Fax: 778-746-7310 info@smytheroofing.com

Dan Hardy Denturist



Salt Spring office located at the Gulf Clinic 241 Lower Ganges Rd.

- New Dentures
- Reline & Repairs
- Home & Care Facility Visits

For appointments call 1-250-710-1884

GET YOUR VEHICLE READY FOR SUMMER DRIVING

From car wash soap to battery chargers, air fresheners to stereos, tune-up parts to mag wheel sockets sets, pickup everything you need to "Ride & Shine" on the roads this season.

Bumper to Bumper® Saltspring CANADA'S PARTS PEOPLE 106 JACKSON AVENUE 250-537-5507

Residential & Commercial Glass

Shoreline Glass

Julian Cronin 250-537-7858 juliancronin@icloud.com

Agenda

Sixty Fourth (64th) Annual General Meeting of the Salt Spring Island Fire Protection District

Meeting will be held as follows:

Date: April 29, 2024

Time: 6:30 p.m.

Place: Training Room, Ganges Fire Hall
105 Lower Ganges Road, Salt Spring Island and
Electronic Meeting (Microsoft Teams)

1. WELCOME FROM CHAIR

We would like to begin this meeting by humbly acknowledging that we live and work in the unceded and traditional territories of the Coast Salish Peoples.

2. APPROVAL OF AGENDA

3. APPOINT RECORDING SECRETARY AND PARLIAMENTARIAN

Motion that the Board of Trustees appoint a Parliamentarian and Recording Secretary.

4. REVIEW AND ACCEPT MINUTES OF THE SIXTY THIRD (63rd) ANNUAL GENERAL MEETING HELD APRIL 24, 2023

Motion that the minutes of the Sixty Third Annual General Meeting held on April 24, 2023 be accepted.

5. 2023 AUDITED FINANCIAL REPORT

Motion to accept the Annual Financial Statements for the fiscal year ending December 31, 2023 as presented.

Motion to appoint the Auditor for the fiscal year ending December 31, 2024.

6. 2023 FIRE CHIEF’S REPORT

Motion to accept the 2023 Annual Fire Chief’s Report.

7. 2023 SALT SPRING ISLAND FIRE FIGHTER’S ASSOCIATION REPORT

Motion to accept the 2023 Annual Salt Spring Island Fire Fighter’s Association Report.

8. 2023 CHAIR OF THE BOARD OF TRUSTEES & COMMITTEE REPORTS

Motion to accept the 2023 Annual Chair’s Report.

9. CALL FOR A MOTION TO FIX THE REMUNERATION OF THE TRUSTEES FOR THE ENSUING YEAR

That remuneration continue at \$300 per month for Trustees and \$350 per month for the Chair for the ensuing year.

That remuneration be increased to \$_____ per month for Trustees and \$_____ per month for the Chair for the ensuing year.

That remuneration be decreased to \$_____ per month for Trustees and \$_____ per month for the Chair for the ensuing year.

10. ELECTION RESULTS

11. QUESTIONS FROM THE FLOOR

12. OLD BUSINESS

13. NEW BUSINESS

14. ADJOURNMENT

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Financial Statements
Year Ended December 31, 2023

Draft for discussion purposes only

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Index to Financial Statements
Year Ended December 31, 2023

	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Operations	5 - 6
Statement of Changes in Accumulated Surplus	7
Statement of Changes in Net Financial Assets	8
Statement of Cash Flows	9
Notes to Financial Statements	10 - 14

Draft for discussion purposes only

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The financial statements of Salt Spring Island Fire Protection District have been prepared in accordance with Canadian public sector accounting standards (PSAS). When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The integrity and reliability of Salt Spring Island Fire Protection District's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Board of Directors is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Board carries out this responsibility principally through its Audit Committee. The Audit Committee is appointed by the Board and meets periodically with management and the trustees' auditors to review significant accounting, reporting and internal control matters. Following its review of the financial statements and discussions with the auditors, the Audit Committee reports to the Board of Directors prior to its approval of the financial statements. The Committee also considers, for review by the Board and approval by the trustees, the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the trustees by McLean, Lizotte, Wheadon and Company, in accordance with Canadian generally accepted auditing standards.

Jamie Holmes, Fire Chief

Rodney Dieleman, Chief
Administrative Office

Salt Spring Island, BC
April 20, 2023

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Salt Spring Island Fire Protection District

Report on the Financial Statements

Opinion

We have audited the financial statements of Salt Spring Island Fire Protection District (the "organization"), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2023, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the organization in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with PSAS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the organization's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the organization's financial reporting process.

(continues)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Salt Spring Island, British Columbia
March 9, 2024

MCLEAN, LIZOTTE, WHEADON AND COMPANY
Chartered Professional Accountants



Chartered Professional Accountants
Page 31 of 42

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Statement of Financial Position
December 31, 2023

	<u>2023</u>	<u>2022</u>
	2023	2022
ASSETS		
Cash (Note 3)	\$ 3,169,113	\$ 263,501
Accounts receivable	171,705	18,745
Long term Investments	<u>1,805,456</u>	<u>2,015,915</u>
	5,146,274	2,298,161
LIABILITIES		
Accounts payable	90,993	35,165
Wages payable	109,189	109,896
Obligations under capital lease (Note 5)	-	62,006
Current portion of obligations under capital lease (Note 5)	60,623	58,889
Compensated absences and post-employment benefits	455,924	458,396
Deferred revenue	<u>2,571,000</u>	<u>-</u>
	3,287,729	724,352
NET FINANCIAL ASSETS	<u>1,858,545</u>	<u>1,573,809</u>
NON-FINANCIAL ASSETS		
Prepaid expenses	29,465	27,533
Tangible capital assets (Note 4)	3,216,194	2,696,857
Inventory	<u>1,245</u>	<u>-</u>
	3,246,904	2,724,390
ACCUMULATED SURPLUS	<u>\$ 5,105,449</u>	<u>\$ 4,298,199</u>

ON BEHALF OF THE BOARD

_____ Trustee

_____ Trustee

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Statement of Operations
Year Ended December 31, 2023

	Budget 2023	2023 Total 2023	2022 Total 2022
REVENUES			
Taxation	\$ 4,589,725	\$ 4,589,725	\$ 4,255,000
Interest	18,750	140,986	48,202
Other income	55,000	119,298	100,463
	<u>4,663,475</u>	<u>4,850,009</u>	<u>4,403,665</u>
OPERATING EXPENSES			
Automotive	93,000	137,365	93,947
Awards and recognition	5,000	4,806	65
Fire protection	57,750	48,410	49,535
Repairs and maintenance - building	33,750	29,082	29,829
Repairs and maintenance - equipment	100,000	107,128	86,262
Training	74,750	59,408	62,618
Utilities	36,750	36,560	32,303
	<u>401,000</u>	<u>422,759</u>	<u>354,559</u>
	<u>4,262,475</u>	<u>4,427,250</u>	<u>4,049,106</u>
ADMINISTRATIVE EXPENSES			
Advertising and promotion	8,000	4,906	4,357
Annual dinner	7,000	7,027	7,077
Convention, dues and subscriptions	6,500	4,741	2,182
Insurance	49,500	48,905	44,459
Office	43,250	57,593	39,318
Technical and professional fees	77,000	40,035	52,910
Rental	16,750	15,150	14,154
Telephone	20,250	20,540	22,188
Fireworks	2,500	5,897	-
	<u>230,750</u>	<u>204,794</u>	<u>186,645</u>
SURPLUS FROM OPERATIONS BEFORE WAGES, BENEFITS AND RELATED ITEMS	<u>4,031,725</u>	<u>4,222,456</u>	<u>3,862,461</u>
SURPLUS BEFORE WAGES AND BENEFITS			
Labour relations	20,750	24,367	12,246
Wages and benefits	2,944,850	3,175,499	3,065,268
	<u>2,965,600</u>	<u>3,199,866</u>	<u>3,077,514</u>
SURPLUS BEFORE OTHER ITEMS	<u>1,066,125</u>	<u>1,022,590</u>	<u>784,947</u>

(continues)

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Statement of Operations *(continued)*
Year Ended December 31, 2023

	Budget 2023	2023 Total 2023	2022 Total 2022
OTHER ITEMS			
Amortization	225,000	214,107	219,439
Interest on debt	9,900	1,233	10,634
New firehall project	-	-	216,278
Contingency	-	-	-
	234,900	215,340	446,351
ANNUAL SURPLUS	\$ 831,225	\$ 807,250	\$ 338,596

Draft for discussion purposes only

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Statement of Changes in Accumulated Surplus
Year Ended December 31, 2023

	2023	2022
ACCUMULATED SURPLUS - BEGINNING OF YEAR	\$ 4,298,199	\$ 3,959,603
ANNUAL SURPLUS	807,250	338,596
ACCUMULATED SURPLUS - END OF YEAR	\$ 5,105,449	\$ 4,298,199

Draft for discussion purposes only

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Statement of Changes in Net Financial Assets
Year Ended December 31, 2023

	Budget 2023	2023	2022
ANNUAL SURPLUS	\$ 831,225	\$ 807,250	\$ 338,596
Amortization of tangible capital assets including capital leases	225,000	214,107	219,438
Purchase of tangible capital assets including capital leases	-	(733,445)	(667,710)
Decrease (increase) in prepaid expenses	-	(1,933)	137,536
Decrease (increase) in inventory	-	(1,245)	-
	<u>225,000</u>	<u>(522,516)</u>	<u>(310,736)</u>
INCREASE IN NET FINANCIAL ASSETS	1,056,225	284,734	27,860
NET FINANCIAL ASSETS - BEGINNING OF YEAR	-	1,573,809	1,545,949
NET FINANCIAL ASSETS - END OF YEAR (Note 3)	<u>\$ 1,056,225</u>	<u>\$ 1,858,543</u>	<u>\$ 1,573,809</u>

Draft for discussion purposes only

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Statement of Cash Flows
Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Annual surplus	\$ 807,250	\$ 338,596
Item not affecting cash:		
Amortization of tangible capital assets including capital leases	<u>214,107</u>	<u>219,439</u>
	<u>1,021,357</u>	<u>558,035</u>
Changes in non-cash working capital:		
Accounts receivable	(152,960)	170,412
Accounts payable	55,830	(88,902)
Deferred revenue	2,571,000	(2,000,000)
Inventory	(1,245)	-
Prepaid expenses	(1,932)	137,535
Wages payable	(707)	109,896
Compensated absences and post-employment benefits	<u>(2,472)</u>	<u>141,449</u>
	<u>2,467,514</u>	<u>(1,529,610)</u>
Cash flow from (used by) operating activities	<u>3,488,871</u>	<u>(971,575)</u>
INVESTING ACTIVITIES		
Purchase of tangible capital assets including capital leases	(736,393)	(667,710)
Long term Investments	<u>210,459</u>	<u>(530,812)</u>
Cash flow used by investing activities	<u>(525,934)</u>	<u>(1,198,522)</u>
FINANCING ACTIVITIES		
Repayment of obligations under capital lease	<u>(57,325)</u>	<u>(51,261)</u>
Cash flow used by financing activities	<u>(57,325)</u>	<u>(51,261)</u>
INCREASE (DECREASE) IN CASH FLOW	2,905,612	(2,221,358)
Cash - beginning of year	<u>263,501</u>	<u>2,484,859</u>
CASH - END OF YEAR (Note 3)	\$ 3,169,113	\$ 263,501

SALT SPRING ISLAND FIRE PROTECTION DISTRICT

Notes to Financial Statements

Year Ended December 31, 2023

1. PURPOSE OF THE ORGANIZATION

The Salt Spring Island Fire Protection District (the "District") is an improvement district incorporated under the Local Government Act of British Columbia in 1959.

The purpose of the District is to provide fire protection services to the residents of the District.

2. SIGNIFICANT ACCOUNTING POLICIES

Financial Statement presentation

The financial statements of the district have been prepared in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the district are as follows:

Reporting entity

The financial statements reflect the assets, liabilities, accumulated surplus, revenues and expenses of the District. These are comprised of the Operating Fund, Tangible Capital Assets Fund, Capital Works Renewal Reserve Fund, and the General Capital Purposes Reserve Fund.

The funds are segregated for the purpose of carrying on specific activities or attaining certain objectives.

The Operating Fund accounts for program delivery and administrative activities.

The Tangible Capital Assets Fund accounts for the acquisition and disposal of property and equipment and their related financing.

Reserve funds and accounts represent amounts set aside from past and current operations for future capital expenditures.

The Capital Works Renewal Reserve Fund was established by bylaw #39. These funds can only be disbursed through bylaws approved and passed by the Trustees and further approved by the Inspector of Municipalities of the Province of British Columbia for the purposes of upgrading or replacing existing tangible capital assets. Transfers to the Reserve will be made periodically from operating surplus or the sale of existing tangible capital assets. Transfers from the Reserve will be made periodically to account for approved disbursements for the purchase or upgrade of tangible capital assets.

The General Capital Purpose Reserve Fund was established by bylaw #134 on June 25, 2018. These funds can only be disbursed through bylaws approved and passed by the Trustees and further approved by the Inspector of Municipalities of the Province of British Columbia for the purposes of upgrading or replacing existing tangible capital assets. Transfers to the Reserve will be made periodically from operating surplus or the sale of district land. Transfers from the Reserve will be made periodically to account for approved disbursements.

Basis of accounting

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(continues)

SALT SPRING ISLAND FIRE PROTECTION DISTRICT

Notes to Financial Statements

Year Ended December 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cash and cash equivalents

Cash includes cash and cash equivalents. Cash equivalents are investments in treasury bills and are valued at cost plus accrued interest. The carrying amounts approximate fair value because they have maturities at the date of purchase of less than ninety days.

Investments

Investments are comprised of term deposits and are recorded at cost, plus accrued interest.

Compensated absences and post-employment benefits

It is the policy of the District to record banked post-employment benefits and compensated absences as an expense in the year earned.

Employee future benefits

The District and its employees make contributions to the Municipal Pension Plan. The District's contributions are expensed as incurred.

Deferred revenue and deposits

Deferred revenue consists of collected user charges and fees for which the related services have yet to be performed. Revenue is recognized in the period when the related services are performed.

Revenue recognition

The provincial government collects and distributes taxes to the District. Taxation revenues are recorded in the year in for which they are levied. In addition, the provincial government also collects taxes for the capital advance tax levy, which is used to offset the long term debt held with the provincial government.

Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

I. Tangible capital assets including capital leases

Tangible capital assets are recorded at cost which includes amounts that are directly attributed to acquisition, construction, development or betterment of an asset. The cost, less residual value of the capital asset is amortized on a declining balance basis at the following rates:

Buildings	5%
Computers	30%
Containers and storage	10%
Equipment	20%
Motor vehicles	10%

The organization regularly reviews its non-financial assets to eliminate obsolete items. Government grants are treated as a reduction of non-financial assets cost.

Non-financial assets acquired during the year but not placed into use are not amortized until they are placed into use. Non-financial assets no longer in use are not amortized.

(continues)

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Notes to Financial Statements
Year Ended December 31, 2023

2. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

II. Inventory and prepaid expenses

Inventories and prepaid expenses are recorded at the lower of cost and replacement cost.

Use of estimates

Preparation of the financial statements in conformity with Canadian public sector accounting standards requires the Board to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include assumptions used in estimating historical cost and useful lives of tangible capital assets and estimating provisions for accrued liabilities. Actual results could differ from these estimates and adjustments, if any, will be reflected in the period of settlement or upon a change in the estimate.

Financial instruments

The District's financial instruments consist of cash, accounts receivable, investments, accounts payable, and deferred revenue. The carrying amount of these financial instruments approximates their fair value because they are short-term in nature or because they bear interest at market rates.

Unless otherwise noted, it is management's opinion that the District is not exposed to significant interest, liquidity or credit risk arising from these financial instruments.

3. CASH

	2023	2022
Restricted cash	\$ 507,752	\$ 3,327
Unrestricted cash	2,661,361	260,174
	\$ 3,169,113	\$ 263,501

Restricted cash was established by bylaw #39 to fund the Capital Works Renewal Reserve Fund and the General Capital Purpose Reserve Fund. These funds can only be disbursed by a bylaw passed by the Trustees and approved by the Inspector of Municipalities of the Province of British Columbia for the purposes of upgrading or replacing existing tangible capital assets.

4. TANGIBLE CAPITAL ASSETS INCLUDING CAPITAL LEASES

Cost	2022 Balance	Additions	Disposals	2023 Balance
Land	\$ 801,492	\$ -	\$ -	\$ 801,492
Buildings	607,078	471,011	-	1,078,089
Computer equipment	63,446	-	-	63,446
Containers and storage	38,676	-	-	38,676
Equipment	971,934	-	-	971,934
Motor vehicles	3,669,975	-	-	3,655,468
Assets under construction	196,601	261,786	-	458,387

(continues)

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Notes to Financial Statements
Year Ended December 31, 2023

4. TANGIBLE CAPITAL ASSETS INCLUDING CAPITAL LEASES (continued)

<u>Cost</u>	2022 Balance	Additions	Disposals	2023 Balance
	\$ 6,349,202	\$ 732,797	\$ -	\$ 7,067,492
<u>Accumulated Amortization</u>	2022 Balance	Amortization	Accumulated Amortization on Disposals	2023 Balance
Buildings	\$ 439,692	\$ 31,920	\$ -	\$ 471,612
Computer equipment	57,899	1,664	-	59,563
Containers and storage	23,811	1,487	-	25,298
Equipment	693,185	55,750	-	748,935
Motor vehicles	2,437,758	108,132	-	2,545,890
	\$ 3,652,345	\$ 198,953	\$ -	\$ 3,851,298

<u>Net book value</u>	2023	2022
Land	\$ 801,492	\$ 801,492
Buildings	606,477	167,386
Computer equipment	3,883	5,547
Containers and storage	13,378	14,865
Equipment	222,999	278,749
Motor vehicles	1,109,578	1,232,217
Assets under construction	458,387	196,601
	\$ 3,216,194	\$ 2,696,857

5. OBLIGATIONS UNDER CAPITAL LEASE

	2023	2022
Calidon Equipment Leasing lease bearing interest at 5.75% per annum, repayable in annual blended payments of \$64,108. The lease matures on April 1, 2025.	\$ 60,623	\$ 120,895
Amounts payable within one year	(60,623)	(58,889)
	\$ -	\$ 62,006

Future minimum capital lease payments are approximately:

Total minimum payments	\$ 64,107
Less interest amount at 5.75%	(3,484)
	<u>\$ 60,623</u>

SALT SPRING ISLAND FIRE PROTECTION DISTRICT
Notes to Financial Statements
Year Ended December 31, 2023

6. COMPENSATED ABSENCES AND POST-EMPLOYMENT BENEFITS

The District provides sick leave and certain other benefits to its employees. The accrued benefit obligation has been estimated by the District.

7. PENSION PLAN

The District and certain of its employees contribute to the Municipal Pension Plan ("the plan"). The plan is a multi-employer defined benefit plan. The British Columbia Pension Corporation administers the Plan, including the payment of pension benefits on behalf of employers and employees in accordance with the Public Sector Pension Plans Act and the Municipal Pension Plan Rules. The risks and rewards associated with the Plan's unfunded liability or surplus are shared between the employers and the Plan's members and may be reflected in their future contributions.

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year. This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

During the year, the District contributed \$281,774 (2022 - \$238,589) on behalf of the employees.

8. BUDGET

The financial plan is prepared on a revenue and expenditure basis. The unaudited budget figures presented in these financial statements have been approved by the trustees for the year and are presented for information purposes only.

Draft for discussion purposes only