


A true copy of Bylaw No. 132  
registered in the office of the  
Inspector of Municipalities this  
19 day of October 2017

  
Deputy Inspector of Municipalities

## Salt Spring Island Fire Protection District

### Bylaw No. 132

**A Bylaw for levying taxes on the land and improvements within the  
Salt Spring Island Fire Protection District for fire protection purposes.**

The Trustees of the Salt Spring Island Fire Protection District in open meeting assembled, ENACT AS FOLLOWS:

1. The sum of two million five hundred and seventy-seven thousand, (\$2,577,000) dollars is required by the Improvement District for fire protection purposes in the year 2018.
2. A tax at a rate determined to be necessary to raise the aforesaid sum is hereby levied for the year 2018 on all land and improvements as defined in the School Act, within the Improvement District in accordance with section 711 of the Local Government Act.
3. The said taxes shall be due and payable as provided in the Taxation (Rural Area) Act and if delinquent shall bear interest at the rate set out under the Taxation (Rural Area) Act until paid or recovered.
4. This bylaw may be cited as the "Fire Protection Taxation Bylaw 2018".

INTRODUCED and given first reading by the Trustees on 21<sup>st</sup> day of August 2017.

RECONSIDERED and finally passed by the Trustees on the 18<sup>th</sup> day of September 2017.

  
Per Svendsen, Chair of the Trustees

  
Andrew Peat, Corporate Administrator for the Trustee

I hereby certify under the seal of the Salt Spring island fire Protection District that this a true copy of Bylaw No. 132.

  
Andrew Peat, Corporate Administrator for the Trustees.

2018 Operating Budget Worksheet

		Operating
		2018 Budget
1		
2	<b>Income</b>	
3	Battery Smoke Alarm Program	
4	Interest General	\$8,000.00
5	Interest CWRRF	
6	Miscellaneous Income	
7	Tax Revenue - Capital Reserve Fund	
8	Tax Revenue - LTD Interest	
9	Tax Revenue- LTD Retirement	
10	Tax Revenue	\$2,577,000.00
11	<b>Total Income</b>	<b>\$2,585,000.00</b>
12		
13	<b>Administration Expenses</b>	
14	Advertising	\$2,000.00
15	Audit & Related Fees	\$10,000.00
16	Bank Charges	\$1,000.00
17	Communications - Phone	\$14,000.00
18	Convention	\$5,000.00
19	Dues & Subscriptions	\$3,500.00
20	Finance Charges	\$0.00
21	Freight/Postage	\$4,000.00
22	Insurance	\$48,000.00
23	Technical Support	\$30,000.00
24	Licenses, leases & Rentals	\$7,000.00
25	Marketing	\$1,000.00
26	Office Supplies & Equipment	\$12,000.00
27	Professional Development - Excluded Staff	\$5,000.00
28	<b>Total Administration Expenses</b>	<b>\$142,500.00</b>
29		
30	<b>Amortization</b>	<b>\$0.00</b>
31		
32	<b>Operating Expenses</b>	
33		
34	Clothing - Career	\$7,000.00
35	Clothing - Paid on Call	\$10,000.00
36	Clothing - Protective	\$24,000.00
37	Computer, Hardware, Software & Supplies	\$2,500.00
38	Employee/ POC Recognition	\$5,000.00
39	Equipment Purchase - Small Tools	\$8,000.00
40	Equipment - Repair & Maintenance	\$6,500.00
41	Fire Department Record System	\$3,500.00
42	Fire Fighter Employee Assistance Plan	\$3,000.00
43	Fire Inspections	\$0.00
44	Fire Prevention & Public Education	\$6,500.00
45	Fire Station Repair & Maintenance	\$12,500.00
46	Fire Station Utilities	\$26,000.00
47	First Responder	\$10,000.00
48	Foam	\$3,000.00
49	Hydrant Install/Repair	\$9,000.00
50	Landscaping	\$6,600.00
51	Major Incident	\$0.00
52	Miscellaneous	\$0.00
53	Radio Equipment Repair & Supplies	\$2,000.00
54	SCBA	\$11,000.00
55	Supplies & Sundries	\$7,000.00
56	Training - Paid-on-call & Career	\$60,000.00
57	Training Ground Maintenance	\$0.00
58	Vehicle Operating	\$90,000.00
59	<b>Total Operating Expenses</b>	<b>\$313,100.00</b>
60		
61	<b>Trustee Expenses</b>	
62	Administration Support	\$9,000.00
63	Advertising/Election	\$6,000.00
64	Annual Dinner	\$5,000.00
65	Consulting Fees	\$15,000.00
66	Fireworks	\$2,500.00
67	Legal	\$10,000.00
67A	Labour Relations	\$60,000.00
67B	Communications	\$10,000.00
68	<b>Total Trustee Expenses</b>	<b>\$117,500.00</b>
69		
70	<b>Interest - LTD</b>	<b>\$0.00</b>
71		
72	<b>Wage &amp; Related Expenses</b>	
73	Wages & Salaries	\$1,376,250.00
74	SSIFR Firemen's Association Stipend	\$214,000.00
75		
76		<b>\$1,590,250.00</b>
77	<b>Statutory &amp; Group Benefits</b>	
78	Employer CPP Expense	\$28,600.00
79	Employer EI Expense	\$13,450.00
80	Group Life, AD&D & WCB	\$45,500.00
81	BC Medical Services Plan	\$17,100.00
82	Employee Group Health, Dental Plans & LTD	\$61,250.00
83	HUB Health Benefits (POC members)	\$34,000.00
84	Employer Registered Pension Plan	\$172,250.00
85	Matching RRSP	\$13,250.00
86	Employee Allowances	\$350.00
87		<b>\$385,750.00</b>
88	<b>Total Wages &amp; Benefits</b>	<b>\$1,976,000.00</b>
89		
90	<b>Extraordinary Expense/ Contingency Reserve</b>	<b>\$30,000.00</b>
91		
92	<b>Total Expenses</b>	<b>\$2,579,100.00</b>
93	<b>Surplus Before Capital Expenses</b>	<b>\$5,900.00</b>
94		
95	<b>Capital Expenses Funded from Operating Funds</b>	
96	Small Capital	\$44,000.00
97	Transfer to Fire Hall Replacement Reserve Fund	\$50,000.00
98	<b>Total Capital Expenses from Operating Funds</b>	<b>\$94,000.00</b>
99		
100	<b>Principal Payments - LTD</b>	
101		
102	<b>Cash Surplus</b>	<b>-\$88,100.00</b>

2018 Operating Budget Worksheet

Salt Spring Island Fire Protection District				
	2016 Actual	Operating 2016 Budget	Operating 2017 Budget	Operating 2018 Budget
1				
2	<b>Income</b>			
3	Battery Smoke Alarm Program	\$0.00	\$1,300.00	\$0.00
4	Interest General	\$12,409.91	\$12,000.00	\$8,000.00
5	Interest CWRRF	\$0.00	\$0.00	\$0.00
6	Miscellaneous Income	\$3,359.76	\$2,200.00	\$0.00
7	Tax Revenue - Capital Reserve Fund	\$10,000.00	\$0.00	\$0.00
8	Tax Revenue - LTD Interest	\$25,551.89	\$0.00	\$0.00
9	Tax Revenue- LTD Retirement	\$144,218.95	\$0.00	\$0.00
10	Tax Revenue	\$2,515,000.00	\$2,525,000.00	\$2,475,000.00
11	<b>Total Income</b>	<b>\$2,710,540.51</b>	<b>\$2,540,500.00</b>	<b>\$2,483,000.00</b>
12				
13	<b>Administration Expenses</b>			
14	Advertising	\$857.73	\$3,000.00	\$2,000.00
15	Audit & Related Fees	\$5,600.00	\$5,500.00	\$5,500.00
16	Bank Charges	\$929.67	\$700.00	\$700.00
17	Communications - Phone	\$15,101.09	\$17,000.00	\$15,000.00
18	Convention	\$601.87	\$6,000.00	\$5,000.00
19	Dues & Subscriptions	\$3,278.61	\$5,500.00	\$2,500.00
20	Finance Charges	\$0.00	\$12,500.00	\$0.00
21	Freight/Postage	\$4,301.09	\$5,500.00	\$4,000.00
22	Insurance	\$34,607.39	\$32,000.00	\$35,000.00
23	Technical Support	\$30,724.47	\$12,000.00	\$15,000.00
24	Licenses, leases & Rentals	\$9,344.11	\$3,000.00	\$7,000.00
25	Marketing	\$49.91	\$2,000.00	\$1,000.00
26	Office Supplies & Equipment	\$9,992.49	\$15,000.00	\$12,000.00
27	Professional Development - Excluded Staff	\$7,402.47	\$10,000.00	\$2,000.00
28	<b>Total Administration Expenses</b>	<b>\$122,790.90</b>	<b>\$129,700.00</b>	<b>\$106,700.00</b>
29				
30	<b>Amortization</b>	<b>\$159,517.66</b>	<b>\$0.00</b>	<b>\$0.00</b>
31				
32	<b>Operating Expenses</b>			
33				
34	Clothing - Career	\$6,764.87	\$8,000.00	\$7,000.00
35	Clothing - Paid on Call	\$2,785.51	\$10,000.00	\$10,000.00
36	Clothing - Protective	\$14,075.99	\$22,000.00	\$4,000.00
37	Computer, Hardware, Software & Supplies	\$2,558.46	\$1,500.00	\$1,500.00
38	Employee/ POC Recognition	\$3,862.95	\$7,500.00	\$5,000.00
39	Equipment Purchase - Small Tools	\$2,935.24	\$18,000.00	\$8,000.00
40	Equipment - Repair & Maintenance	\$6,254.98	\$7,500.00	\$9,000.00
41	Fire Department Record System	\$0.00	\$8,000.00	\$3,500.00
42	Fire Fighter Employee Assistance Plan	\$1,224.00	\$4,000.00	\$2,000.00
43	Fire Inspections	\$0.00	\$0.00	\$0.00
44	Fire Prevention & Public Education	\$5,490.61	\$6,500.00	\$5,000.00
45	Fire Station Repair & Maintenance	\$12,004.34	\$25,000.00	\$25,000.00
46	Fire Station Utilities	\$22,523.92	\$28,000.00	\$28,000.00
47	First Responder	\$7,560.86	\$15,000.00	\$10,000.00
48	Foam	\$2,600.10	\$3,000.00	\$3,000.00
49	Hydrant Install/Repair	\$885.55	\$0.00	\$0.00
50	Landscaping	\$5,800.00	\$6,000.00	\$6,600.00
51	Major Incident	\$0.00	\$0.00	\$0.00
52	Miscellaneous	\$387.68	\$0.00	\$0.00
53	Radio Equipment Repair & Supplies	\$1,555.32	\$5,500.00	\$5,500.00
54	SCBA	\$10,769.66	\$12,000.00	\$11,000.00
55	Supplies & Sundries	\$6,703.06	\$7,000.00	\$6,500.00
56	Training - Paid-on-call & Career	\$51,840.92	\$70,000.00	\$70,000.00
57	Training Ground Maintenance	\$0.00	\$0.00	\$0.00
58	Vehicle Operating	\$67,322.65	\$90,000.00	\$90,000.00
59	<b>Total Operating Expenses</b>	<b>\$235,906.67</b>	<b>\$354,500.00</b>	<b>\$313,100.00</b>
60				
61	<b>Trustee Expenses</b>			
62	Administration Support	\$8,041.00	\$0.00	\$9,000.00
63	Advertising/Election	\$4,097.55	\$5,000.00	\$6,000.00
64	Annual Dinner	\$4,341.72	\$6,000.00	\$5,000.00
65	Consulting Fees	\$4,757.55	\$60,000.00	\$15,000.00
66	Fireworks	\$2,518.92	\$2,500.00	\$2,500.00
67	Legal	\$28,040.03	\$100,000.00	\$25,000.00
67A	Labour Relations	\$0.00	\$0.00	\$0.00
67B	Communications			\$10,000.00
68	<b>Total Trustee Expenses</b>	<b>\$51,796.77</b>	<b>\$173,500.00</b>	<b>\$62,500.00</b>
69				
70	<b>Interest - LTD</b>	<b>\$22,696.24</b>	<b>\$0.00</b>	<b>\$0.00</b>
71				
72	<b>Wage &amp; Related Expenses</b>			
73	Wages & Salaries	\$1,399,367.62	\$1,300,000.00	\$1,288,050.00
74	SSIFR Firemen's Association Stipend	\$187,697.82	\$256,000.00	\$298,300.00
75				
76		<b>\$1,587,065.44</b>	<b>\$1,556,000.00</b>	<b>\$1,586,350.00</b>
77	<b>Statutory &amp; Group Benefits</b>			
78	Employer CPP Expense	\$28,081.85	\$30,557.00	\$28,125.00
79	Employer EI Expense	\$13,862.06	\$16,030.00	\$15,075.00
80	Group Life, AD&D & WCB	\$21,864.86	\$28,481.00	\$42,500.00
81	BC Medical Services Plan	\$14,574.00	\$22,164.00	\$17,800.00
82	Employee Group Health, Dental Plans & LTD	\$70,784.68	\$76,455.00	\$74,500.00
83	HUB Health Benefits (POC members)	\$24,330.01	\$34,000.00	\$38,000.00
84	Employer Registered Pension Plan	\$166,061.51	\$194,709.00	\$179,100.00
85	Matching RRSP	\$4,655.53	\$0.00	\$22,000.00
86	Employee Allowances	\$43.37	\$0.00	\$0.00
87		<b>\$344,257.87</b>	<b>\$402,396.00</b>	<b>\$417,100.00</b>
88	<b>Total Wages &amp; Benefits</b>	<b>\$1,931,323.31</b>	<b>\$1,958,396.00</b>	<b>\$2,003,450.00</b>
89				
90	<b>Extraordinary Expense/ Contingency Reserve</b>	<b>\$0.00</b>	<b>\$43,000.00</b>	<b>\$50,000.00</b>
91				
92	<b>Total Expenses</b>	<b>\$2,524,031.55</b>	<b>\$2,659,096.00</b>	<b>\$2,533,250.00</b>
93	<b>Surplus Before Capital Expenses</b>	<b>\$186,508.96</b>	<b>-\$118,596.00</b>	<b>-\$50,250.00</b>
94				
95	<b>Capital Expenses Funded from Operating Funds</b>			
96	Small Capital	\$13,285.94	\$30,000.00	\$25,000.00
97	Transfer to Fire Hall Replacement Reserve Fund			\$50,000.00
98	<b>Total Capital Expenses from Operating Funds</b>	<b>\$13,285.94</b>	<b>\$30,000.00</b>	<b>\$25,000.00</b>
99				
100	<b>Principal Payments - LTD</b>	<b>\$144,218.95</b>		
101				
102	<b>Cash Surplus</b>	<b>\$29,004.07</b>	<b>-\$148,596.00</b>	<b>-\$75,250.00</b>




October 19, 2017

Salt Spring Island Fire Protection District  
c/o Officer  
105 Lower Ganges Rd  
Salt Spring Island, BC V8K 2T1

Dear Chairperson and Trustees:

Please find enclosed one registered copy of Bylaw No. 132, cited as the "Fire Protection Taxation Bylaw 2018".

Yours truly



Joshua Craig, CPA, CGA  
Financial Officer  
Local Government Infrastructure and Finance Branch

Enclosure

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Ministry of Municipal Affairs  
and Housing

Local Government Infrastructure  
and Finance Branch

Mailing Address:  
PO Box 9838 Stn Prov Govt  
Victoria, BC V8W 9T1

Phone: 778 698-3231  
Fax: 250 387-7972

Location:  
4th Floor - 800 Johnson Street  
Victoria BC V8W 1N3

<http://www.cscd.gov.bc.ca/lgd/>

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29 August 2017

Dear Trustee or Administrator:

**Re: 2018 Fire Protection and/or Street Lighting Operating Tax Advances**

This letter is to notify Improvement Districts who provide fire protection and/or street lighting services, that if they wish to have the Provincial Assessor and Collector levy and collect the annual operating costs on their behalf for 2018, the information indicated below should now be submitted.

In order to complete our review and forward the request for funds to the Provincial Assessor and Collector prior to November 30, 2017 {section 711 of the *Local Government Act*} the information should be received in this office by **October 31, 2017**.

1. A detailed budget to support the amount required for the year 2018 for each of the fire protection and/or street lighting functions. The budget(s) should be similar in style to the Revenue and Expenditure Statement prepared by the District's auditor (please round off the figures to the nearest dollar).  
**Any major changes from the previous year's budget (categorically and/or overall) must be explained.**
2. Two copies of the attached bylaw completed as to dates, signatures, numbering and sealing. Both copies require original signatures and must be sealed.
3. **The funds will be forwarded on July 2, 2018, unless you specifically request otherwise.** Interest will be charged on amounts required prior to July 2. If the District wishes received funds earlier than July, they must be received between January 2 and April 1, 2018.

If there are any questions, please contact me and I will forward your question to the Financial Analyst for your improvement district.

Yours truly,

*"Original signed by"*

Joshua Craig, CPA  
Financial Analyst  
Local Government Finance

Enclosure

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**Ministry of Municipal Affairs  
and Housing**

Local Government Finance

Mailing Address:  
PO Box 9838, 800 Johnson St  
Victoria V8W 9T1

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Victoria, BC

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