

RECEIVED

## Salt Spring Island Fire Protection District

### Bylaw No. 135

**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 three million eight-five thousand, (\$3,085,000) dollars is required by the Improvement District for fire protection purposes in the year 2019.
2. A tax at a rate determined to be necessary to raise the aforesaid sum is hereby levied for the year 2019 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 2019".

INTRODUCED and given first reading by the Trustees on 11<sup>th</sup> day of September 2018.


RECONSIDERED and finally passed by the Trustees on the 9<sup>th</sup> day of October 2018.

  
Per Svendsen, Chair of the Trustees

  
Andrew Peat, Corporate Administrator for the Trustees

I hereby certify under the seal of the Salt Spring island fire Protection District that this a true copy of Bylaw No. 135.

  
Andrew Peat, Corporate Administrator for the Trustees.

A true copy of this Bylaw  
registered in the office of the  
Deputy Inspector of Municipalities  
15<sup>th</sup> day of November 2018  
  
Deputy Inspector of Municipalities

# Salt Spring Island Fire Protection District

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*mailed  
Oct 13/18*

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Andrew Peat, Corporate Administrator for the Trustees

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Andrew Peat, Corporate Administrator for the Trustees.



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.135, cited as the "Fire Protection Taxation Bylaw 2019".

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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October 11, 2018

Salt Spring Island Fire Rescue  
105 Lower Ganges Road  
Salt Spring Island, B.C.  
PH: 250-537-2531  
FAX: 250-537-2507

Ministry of Community, Sport and Cultural Development  
Local Government Finance  
PO Box 9838, 800 Johnson Street,  
Victoria  
BC V8W 9T1  
Attention: Mr. Joshua Craig

Dear Sir

**Re: 2019 Fire Protection Taxation Bylaw**

**Please find enclosed: a detailed budget supporting the amount required for the year 2019 for fire protection services; and two copies of Fire Protection Taxation Bylaw No. 135. As the District has requested in the past we wish to have an advance of \$1,150,000 deposited to our account on 2 January 2019.**

**The Board of Trustees has materially increased the tax requisition for next year and I have also enclosed copies of the brochure and draft minutes for the October 1, 2018 General Meeting and draft minutes of the October 9, 2018 when the Board approved the 2019 Operating Fund Budget and gave second reading. First reading of Bylaw No. 135 was in the amount of \$3,160,000 which was amended and reduced to \$3,085,000 when reconsidered and finally passed on October 9, 2018.**

**Commenting on the approved 2019 operating budget, apart from Wages and Benefits Administration, Operating and Trustee expenses have only small changes. Wages for career and excluded staff are increased (+\$70,250) because of cost-of-living adjustments and anticipated higher base wages due to the anticipated turnover of senior Administration staff. Wages for paid-on-call member are higher (\$32,700) because of the larger membership – 2018 recruit class had twelve members. Statutory and Group Benefits are increased (+\$51,500) because of higher participation in group plans and the new Employer Health Tax introduced to replace BC Medical Service Plan premiums.**

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**Most of the proposed tax increase was to fund large increases in transfers to reserve funds for Apparatus (+\$137,350) and New Fire Hall (originally \$300,000).**

**Staff and Board committees have been discussing the need for the District to properly plan for future capital asset expenditures. The District's existing borrowings for apparatus all mature in the next couple of years and the Board has made the decision to go from relying on loans to internally funding purchases from monies in reserve accounts – approved at the August 20, 2018 meeting. At the October 1, 2018 General Meeting, public members present expressed general support for this initiative.**

**The dollar amount to be transferred to the New Fire Hall reserve fund (originally \$300,000) has been more contentious for both trustees and the public at the October 1, 2018 General Meeting. The Board of Trustees has approved terms of reference for a “New Fire Hall Advisory Working Group” with major expenses anticipated before a vote by referendum is held next fall to approve borrowings to build a new fire hall. At the October 1, 2018 General Meeting those present agreed with the necessity to fund anticipated costs but were reluctant to budget large sums to pay for “unknown costs”.**

**After consideration of public concerns, at their October 9, 2018 meeting the Board of Trustees amended the proposed 2019 Operating Fund Budget reducing the transfer to the New Fire Hall reserve fund (Budget Line No. 96), increased the Contingency reserve (Budget Line No. 87), and reduced Tax Revenue to \$3,085,000 (Budget Line No. 9).**

**A deficit budget of -\$106,300 was approved, to be funded from Accumulated Surplus.**

**The accompanying working paper show the breakdown of Expenses/Small Capital/Transfers by account for 2019 (Budget) along with comparative figures for 2017 (Actual and Budget), rolling twelve months expenses for the period ending May 31, 2018 (Actual) and 2018 (Budget).**

**Should you have any questions please contact the writer directly.**

**Yours truly,**

**Andrew Peat  
Corporate Administrator**

Approved 2019 Operating Fund Budget

Salt Spring Island Fire Protection District					
	2017 Actual	Operating 2017 Budget	Operating 2018 Budget	Operating 2019 Budget	
1					
2	<b>Income</b>				
3	Interest General	\$12,583.14	\$8,000.00	\$8,000.00	\$9,000.00
4	Interest CWRRF	\$0.00	\$0.00	\$0.00	\$0.00
5	Miscellaneous Income	\$165,864.44	\$0.00	\$0.00	\$0.00
6	Tax Revenue - Capital Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
7	Tax Revenue - LTD Interest	\$19,742.38	\$0.00	\$0.00	\$0.00
8	Tax Revenue- LTD Retirement	\$149,963.95	\$0.00	\$0.00	\$0.00
9	Tax Revenue	\$2,475,000.00	\$2,475,000.00	\$2,577,000.00	\$3,085,000.00
10	<b>Total Income</b>	<b>\$2,823,153.91</b>	<b>\$2,483,000.00</b>	<b>\$2,585,000.00</b>	<b>\$3,094,000.00</b>
11					
12	<b>Administration Expenses</b>				
13	Advertising	\$316.00	\$2,000.00	\$2,000.00	\$1,000.00
14	Audit & Related Fees	\$9,600.00	\$5,500.00	\$10,000.00	\$10,000.00
15	Bank Charges	\$863.19	\$700.00	\$1,000.00	\$1,000.00
16	Communications - Phone	\$15,212.68	\$15,000.00	\$14,000.00	\$15,000.00
17	Convention	\$3,498.06	\$5,000.00	\$5,000.00	\$4,000.00
18	Dues & Subscriptions	\$6,593.46	\$2,500.00	\$3,500.00	\$2,500.00
19	Freight/Postage	\$4,646.47	\$4,000.00	\$4,000.00	\$5,000.00
20	Insurance	\$43,780.53	\$35,000.00	\$48,000.00	\$47,000.00
21	Technical Support	\$29,934.50	\$15,000.00	\$30,000.00	\$30,000.00
22	Licenses, leases & Rentals	\$5,270.00	\$7,000.00	\$7,000.00	\$6,000.00
23	Marketing	\$393.06	\$1,000.00	\$1,000.00	\$1,000.00
24	Office Supplies & Equipment	\$18,402.70	\$12,000.00	\$12,000.00	\$14,000.00
25	Professional Development - Excluded Staff	\$735.04	\$2,000.00	\$5,000.00	\$5,000.00
26	<b>Total Administration Expenses</b>	<b>\$139,245.69</b>	<b>\$106,700.00</b>	<b>\$142,500.00</b>	<b>\$141,500.00</b>
27					
28	<b>Amortization</b>	<b>\$160,768.06</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
29					
30	<b>Operating Expenses</b>				
31					
32	Clothing - Career	\$3,515.45	\$7,000.00	\$7,000.00	\$5,000.00
33	Clothing - Paid on Call	\$7,202.45	\$10,000.00	\$10,000.00	\$11,500.00
34	Clothing - Protective	\$13,971.30	\$4,000.00	\$24,000.00	\$26,000.00
35	Computer, Hardware, Software & Supplies	\$8,544.47	\$1,500.00	\$2,500.00	\$2,500.00
36	Employee/ POC Recognition	\$5,344.39	\$5,000.00	\$5,000.00	\$5,000.00
37	Equipment Purchase - Small Tools	\$20,652.72	\$8,000.00	\$8,000.00	\$8,000.00
38	Equipment - Repair & Maintenance	\$7,410.01	\$9,000.00	\$6,500.00	\$7,000.00
39	Fire Department Record System	\$0.00	\$3,500.00	\$3,500.00	\$3,500.00
40	Fire Fighter Employee Assistance Plan	\$2,095.55	\$2,000.00	\$3,000.00	\$3,000.00
41	Fire Prevention & Public Education	\$4,669.06	\$5,000.00	\$6,500.00	\$5,000.00
42	Fire Station Repair & Maintenance	\$17,092.76	\$25,000.00	\$12,500.00	\$12,000.00
43	Fire Station Utilities	\$27,557.88	\$28,000.00	\$26,000.00	\$28,500.00
44	First Responder	\$9,202.69	\$10,000.00	\$10,000.00	\$10,000.00
45	Foam	\$2,612.82	\$3,000.00	\$3,000.00	\$3,000.00
46	Hydrant Install/Repair	\$31.54	\$0.00	\$9,000.00	\$9,000.00
47	Landscaping	\$6,998.81	\$6,600.00	\$6,600.00	\$7,000.00
48	Major Incident	\$8,797.91	\$0.00	\$0.00	\$0.00
49	Miscellaneous	\$261.00	\$0.00	\$0.00	\$0.00
50	Radio Equipment Repair & Supplies	\$1,835.73	\$5,500.00	\$2,000.00	\$1,000.00
51	SCBA	\$8,114.67	\$11,000.00	\$11,000.00	\$10,000.00
52	Supplies & Sundries	\$7,632.32	\$6,500.00	\$7,000.00	\$7,000.00
53	Training - Paid-on-call & Career	\$45,915.87	\$70,000.00	\$60,000.00	\$60,000.00
54	Vehicle Operating	\$86,498.56	\$90,000.00	\$90,000.00	\$90,000.00
54A	Paod-on-call recruitment & Retention	\$0.00	\$0.00	\$0.00	\$2,000.00
54B	Health & Wellness	\$0.00	\$0.00	\$0.00	\$0.00
55	<b>Total Operating Expenses</b>	<b>\$295,957.96</b>	<b>\$310,600.00</b>	<b>\$313,100.00</b>	<b>\$316,000.00</b>
56					
57	<b>Trustee Expenses</b>				
58	Administration Support	\$3,746.00	\$9,000.00	\$9,000.00	\$4,000.00
59	Advertising/Election	\$10,710.23	\$6,000.00	\$6,000.00	\$6,000.00
60	Annual Dinner	\$5,318.15	\$5,000.00	\$5,000.00	\$6,000.00
61	Consulting Fees	\$850.00	\$15,000.00	\$15,000.00	\$6,000.00
62	Fireworks	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
63	Legal	\$10,229.34	\$25,000.00	\$10,000.00	\$5,000.00
64	Labour Relations	\$0.00	\$0.00	\$60,000.00	\$55,000.00
65	Communications & Miscellaneous	\$152.93	\$0.00	\$10,000.00	\$5,000.00
65A	New Fire Hall Planning & Public Engagement	\$0.00	\$0.00	\$0.00	\$25,000.00
66	<b>Total Trustee Expenses</b>	<b>\$33,506.85</b>	<b>\$62,500.00</b>	<b>\$117,500.00</b>	<b>\$114,500.00</b>
67					
68	<b>Interest - LTD</b>	<b>\$16,696.67</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
69					
70	<b>Wage &amp; Related Expenses</b>				
71	Career/Excluded/Casual Staff Wages & Salaries	\$1,448,038.82	\$1,288,050.00	\$1,376,250.00	\$1,446,500.00
72	Paid-on-call Members Wages	\$179,730.32	\$298,300.00	\$214,000.00	\$246,700.00
73	<b>Total Wages</b>	<b>\$1,627,769.14</b>	<b>\$1,586,350.00</b>	<b>\$1,590,250.00</b>	<b>\$1,693,200.00</b>
74	<b>Statutory &amp; Group Benefits</b>				
75	Employer CPP Expense	\$33,646.33	\$28,125.00	\$28,600.00	\$34,000.00
76	Employer EI Expense	\$16,492.54	\$15,075.00	\$13,450.00	\$15,250.00
77	Group Life, AD&D & WCB	\$30,051.10	\$42,500.00	\$45,500.00	\$48,750.00
78	BC Medical Services Plan	\$13,500.00	\$17,800.00	\$17,100.00	\$42,750.00
79	Employee Group Health, Dental Plans & LTD	\$78,589.24	\$74,500.00	\$61,250.00	\$68,000.00
80	HUB Health Benefits (POC members)	\$31,009.44	\$38,000.00	\$34,000.00	\$34,000.00
81	Employer Registered Pension Plan	\$166,713.83	\$179,100.00	\$172,250.00	\$183,500.00
82	Matching RRSP	\$8,505.41	\$22,000.00	\$13,250.00	\$10,000.00
83	Employee Allowances	\$1,179.15	\$0.00	\$350.00	\$1,000.00
84	<b>Total Statutory &amp; Group Benefits</b>	<b>\$379,687.04</b>	<b>\$417,100.00</b>	<b>\$385,750.00</b>	<b>\$437,250.00</b>
85	<b>Total Wages &amp; Benefits</b>	<b>\$2,007,456.18</b>	<b>\$2,003,450.00</b>	<b>\$1,976,000.00</b>	<b>\$2,130,450.00</b>
86					
87	<b>Extraordinary Expense/ Contingency Reserve</b>	<b>\$0.00</b>	<b>\$50,000.00</b>	<b>\$30,000.00</b>	<b>\$100,000.00</b>
88					
89	<b>Total Expenses</b>	<b>\$2,653,631.21</b>	<b>\$2,533,250.00</b>	<b>\$2,579,100.00</b>	<b>\$2,802,450.00</b>
90	<b>Surplus Before Capital Expenses</b>	<b>\$169,522.70</b>	<b>-\$50,250.00</b>	<b>\$5,900.00</b>	<b>\$291,550.00</b>
91					
92	<b>Capital Expenses Funded from Operating Funds</b>				
93	Small Capital	\$6,126.70	\$25,000.00	\$44,000.00	\$110,500.00
94	Major Apparatus	\$52,736.00	\$0.00	\$0.00	\$0.00
95	Transfer to General Capital Purposes Reserve Fund (Apparatus)	\$0.00	\$0.00	\$0.00	\$137,350.00
96	Transfer to General Capital Purposes Reserve Fund (New Fire Hall)	\$0.00	\$0.00	\$50,000.00	\$150,000.00
96A	Transfer to General Purpose Reserve Fund (Halls 2 & 3 Remediation)	\$0.00	\$0.00	\$0.00	\$0.00
96B	Transfer to General Purpose Reserve Fund	\$0.00	\$0.00	\$0.00	\$0.00
97	<b>Total Capital Expenses from Operating Funds</b>	<b>\$58,862.70</b>	<b>\$25,000.00</b>	<b>\$94,000.00</b>	<b>\$397,850.00</b>
98					
99	<b>Principal Payments - LTD</b>	<b>\$149,963.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
100					
101	<b>General Operating Fund * Cash Surplus*</b>	<b>\$121,464.11</b>	<b>-\$75,250.00</b>	<b>-\$88,100.00</b>	<b>-\$106,300.00</b>

\$50k prior yrs

\$60K prior yrs