



Mayne Island Improvement District

Meeting of the Board of Trustees

Minutes

Date: Wednesday, April 10th 2025@ 1:00pm
Location: Meeting Room, Fire Hall, 520 Felix Jack Rd

Present: Trustees Doug Hill, Brian Dearden & Joey Hartman
Katherine Somerville, Corporate Administrative Officer
Kyle Stobart, Fire Chief
Janelle Lawson, Administrative Assistant
Eric Walker, Deputy Fire Chief

Absent with Notice: Trustees Deb Milne and Bob McKinnon
Guests: Lindsay Allen, Mayne Island Health Centre Association
Tara Walker, British Columbia Emergency Health Services
Bill Jamieson, Mayne Island Volunteer Fire Fighter Association

1. CALL TO ORDER

The meeting was called to order at 10:03pm by Chairperson, Doug Hill.

The Chair asked everyone present to stand in a moment of silence in memory of Firefighter Lou Richard, who died recently- a sad loss for the department.

He gratefully acknowledged that the meeting is taking place on the traditional lands of the Coast Salish People.

2. REQUEST FOR ADDITIONS AND MOTION TO APPROVE AGENDA

Agenda amended to move item 7.5 to item 3.1. to accommodate the Fire Chief's request to leave before a ferry.

MOTION: Trustee Hartman moved and Trustee Dearden seconded the motion to approve the agenda as amended.

CARRIED

3. APPROVAL OF MINUTES OF PREVIOUS BOARD MEETING

MOTION: Trustee Hartman moved and Trustee Dearden seconded the motion to approve the minutes from the Board Meeting of February 20th, 2025.

CARRIED

7.2 NOTICE OF MOTION DRAFT EMPLOYEE BENEFITS POLICY

Proposed amendments were reviewed to an existing employee benefits policy. The Board is looking for feedback on the amendments, in particular the process to be taken when an employee is in a deficit to those benefits. These amendments aim to clarify expectations of employer and employee. The intention is to consider feedback and vote on the revised policy at the next Board meeting.

4. BUSINESS ARISING FROM PREVIOUS MEETINGS

None

5. CORRESPONDENCE

Email from the Office of the Fire Commissioner. This email will be in the meeting package next month and the Fire Chief will speak to it then.

6. REPORTS

6.1 Administrative & Finance Report¹

MOU

The draft MOU regarding Morgue Space was included in the package for Trustees to review. The parties involved are not yet ready to sign.

Audited Financial Statements

The annual audit report was presented with no concerns.

MOTION: Trustee Hill moved and Trustee Dearden seconded the motion to accept the 2024 Audited Financial Statements as presented.

CARRIED

Health Centre Tax Exemptions

A list of 2025 exemptions was circulated to Trustees. Exempt properties include the property beside the Church owned by the Anglican Diocese of Canada, all foreshores, as well as 3 water access properties.

MOTION: Trustee Hartman moved and Trustee Dearden seconded the motion to approve the Health Centre Taxation Exemptions list as presented.

CARRIED

TAX SALE DATE

It is required by the Province that the District has a Tax Sale Date in the event of unpaid property taxes. CAO suggests November 12th 2025.

MOTION: Trustee Dearden moved and Trustee Hartman seconded the motion to approve the 2025 Tax Sale Date as November 12th, 2025.

CARRIED

AGM

AGM date set to June 7, 2025 at 10am.

MOTION: Trustee Dearden moved and Trustee Hartman seconded the motion to approve the Administrative and Financial Report.

CARRIED

6.2 Fire Department Report²

Bill Jamieson inquired about the term TOS meaning “Time on Scene.” The numbers seem low. The Fire Chief clarified that it means the time it took to get to the scene of a call. It would be better to call it TTS or “Time To Scene.”

¹ Administrative & Finance Report

² Fire Department Report

MOTION: Trustee Dearden moved and Trustee Hartman seconded the motion to approve the Fire Chief's report.

CARRIED

6.3 Occupational Health and Safety Committee³

Annual Self-Contained Breathing Apparatus (SCBA) testing was done in February. Rope rescue gear being replaced as it has reached the maximum usage life. Review of fire emergency plan in the fire hall building.

MOTION: Trustee Dearden moved and Trustee Hartman seconded the motion to accept the OH&S Reports.

CARRIED

6.4 Training Report⁴

February training focused mostly on Engine 3 familiarization. Two Critical Incident Stress Management (CISM) sessions happened to address the recent call that involved a deceased team member. Three members attended fire officer training in Metchosin. Red Cross First Responder training also happened in March.

MOTION: Trustee Hartman moved and Trustee Dearden seconded the motion to accept the Training Report.

CARRIED

7. TRUSTEE DELEGATE REPORTS

7.1 Fire Hall Committee Report

No report.

7.2 Finance Committee

Nothing to report. Audited financials accepted.

7.3 Human Resources

No report.

7.3 Health Centre Operations

Trustees requested that they be kept informed about decisions about issues that may be controversial in the community and active in social media so Trustees may be aware if approached. Discussion around the well-attended Health Services Community Forum and the ongoing recruitment efforts for a doctor and nurse practitioner.

Health Centre cleaning contract renewal.

MOTION: Trustee Dearden moved and Trustee Hartman seconded the motion to authorize the CAO to execute the Health Centre cleaning contract as presented.

CARRIED

8.5 Policy Committee

³ OH&S Committee Meeting Minutes- February 12th, 2025 and March 12th, 2025

⁴ Deputy Chief Training Report

Trustee Hartman updated the Board on the work of the committee. She is currently working on a Land Acknowledgement.

8.6 Garbage Committee

Nothing to report.

8.7 Morgue Committee

MOU already discussed.

MOTION: Trustee Dearden moved and Trustee Hartman seconded the motion to approve the Trustee Delegate Reports as presented.

CARRIED

9. NEW BUSINESS

None

10.COMMUNICATIONS

Call for nominations for AGM will be on website and in the Mayneliner. Discussion around an invitation to the community to see the new Engine 3.

11. NEXT BOARD MEETING DATES

May 15th, 2025

12.TOWN HALL

Tara Walker thanked the Fire Department for the extra training that they are doing for First Responders.

MOTION: Trustee Hartman moved and Trustee Dearden seconded the motion to go in camera at 10:52am.

CARRIED

13. IN CAMERA

Approval of January 21st, 2025 Meeting Minutes

The Regular Board meeting was reconvened at 11:20am.

14. ADJOURNMENT

There being no further business, the Chair asked for a motion to adjourn. The Regular Board Meeting was adjourned at 11:23am by motion made by Trustee Dearden.


Approved:



Doug Hill, Chair

Doug Hill, Chair

Recorded and Transcribed by J. Lawson



Date



Mayne Island Improvement District

Agenda - Meeting of the Board of Trustees

Date: Wednesday, April 9th, 2025 @ 1:00 pm
Location: Meeting Room, Fire Hall, 520 Felix Jack Rd

1. CALL TO ORDER

Moment of Silence

2. REQUEST FOR ADDITIONS AND MOTION TO APPROVE AGENDA

3. APPROVAL OF MINUTES OF PREVIOUS BOARD MEETING

Regular Board Meeting- February 20th, 2025

4. BUSINESS ARISING FROM PREVIOUS MEETINGS

5. CORRESPONDENCE

6. REPORTS

6.1 Administrative & Finance – Katherine Somerville, CAO

MOU – Temporary Morgue Space

6.2 Fire Department – Kyle Stobart, Fire Chief

6.3 Occupational Health & Safety Committee – Eric Walker, Deputy Fire Chief

Occupational Health & Safety Committee Minutes, February 12th, and March 12th, 2025

6.4 Training Report – Eric Walker, Deputy Fire Chief

7. TRUSTEE DELEGATE & COMMITTEE REPORTS

7.1 Fire Hall Operations Delegate – Trustee McKinnon

7.2 Finance Delegate – Trustee Hill

Acceptance of 2024 Year End Audited Financial Statements

7.3 Human Resources Delegate – Trustee Hartman

7.4 Health Centre Operations Delegate – Trustee Dearden

Health Centre Tax Levy Exemptions 2025

Health Centre 2025 Taxation Bylaw

Health Centre Cleaning Contract Execution

7.5 Policy Committee Delegate – Trustee Milne

Policy Committee Minutes February 12th, 2025

Notice of Motion: DRAFT Employee Benefits Policy

7.6 Garbage Committee Delegate – Trustee Milne

7.7 Morgue Committee Delegate – Trustee McKinnon

8. NEW BUSINESS

9. COMMUNICATIONS

10. NEXT BOARD MEETING DATES

May 15th, 2025

11. TOWN HALL

12. IN CAMERA

Approval of Meeting Minutes February 20th, 2025.

13. ADJOURNMENT



Mayne Island Improvement District

Meeting of the Board of Trustees

Minutes

Date: Thursday, February 20th 2025@ 1:00pm
Location: Meeting Room, Fire Hall, 520 Felix Jack Rd

Present: Trustees Doug Hill, Brian Dearden, Bob McKinnon
& Joey Hartman
Katherine Somerville, Corporate Administrative Officer
Kyle Stobart, Fire Chief
Janelle Lawson, Administrative Assistant
Eric Walker, Deputy Fire Chief

Absent with Notice: Trustee, Deb Milne

Guests: Rob McFarlane and Lindsay Allan, Mayne Island Health Centre Association
Tara Walker, BC Emergency Health Services
Miguel Cervantes-Loeza, Fire Fighter

1. CALL TO ORDER

The meeting was called to order at 1:01pm by Chairperson, Doug Hill. He gratefully acknowledged that the meeting is taking place on the traditional territory of the Coast Salish People.

2. REQUEST FOR ADDITIONS AND MOTION TO APPROVE AGENDA

Addition to In Camera agenda: Party Policy and Personnel

Correction to agenda: OH & S Minutes are from January 14th, 2025 NOT November 5th, 2024 as labeled in the agenda.

MOTION: Trustee Hartman moved and Trustee McKinnon seconded the motion to approve the agenda as amended.

CARRIED

3. APPROVAL OF MINUTES OF PREVIOUS BOARD MEETING

MOTION: Trustee McKinnon moved and Trustee Dearden seconded the motion to approve the minutes from the Board Meeting of January 21st, 2025.

CARRIED

4. BUSINESS ARISING FROM PREVIOUS MEETINGS

None

5. CORRESPONDENCE

None

6. REPORTS

6.1 Administrative & Finance Report¹

CAO Somerville updated the Board on the upcoming arrival of the Auditor for the annual audit. T4s have been sent out to all employees. The heat pump in the firehall has been repaired and is functioning. She requested to change the next meeting date to accommodate the return of the registered 2025 Health Centre Taxation Bylaw. Discussion around choosing a date for the 2025 AGM- tentatively scheduled for June 14th.

MOTION: Trustee Dearden moved and Trustee McKinnon seconded the motion to approve the Administrative and Financial Report.

CARRIED

6.2 Fire Department Report ²

The arrival of Engine 3 is expected this Saturday, with an orientation happening Sunday morning. Trustee Hartman inquired about the expectation of the promotion of an officer. Inquiry about the resignation of two firefighters and what the process is regarding the return of uniforms and other District property. Discussion around not running a recruit class this year, likely one next year.

MOTION: Trustee McKinnon moved and Trustee Dearden seconded the motion to approve the Fire Chief's report.

CARRIED

6.3 Occupational Health and Safety Committee³

Pooling water in the bays will be managed without repair for the time being – it has not been an issue this winter. Rope rescue gear will be replaced this year as it has reached the end of its service life. Some new turnout gear will be replaced this year as well as it has reached the end of its service life. Expired gear is retained and used for training purposes.

MOTION: Trustee Hartman moved and Trustee McKinnon seconded the motion to accept the OH&S Report.

CARRIED

6.4 Training Report⁴

Officer-level training is being offered to potential new officers. Discussion around the Red Cross training being offered in-house. Discussion around the public First Aid course being offered.

MOTION: Trustee McKinnon moved and Trustee Dearden seconded the motion to accept the Training Report.

CARRIED

¹ Administrative & Finance Report

² Fire Department Report

³ OH&S Committee Meeting Minutes- January 14th, 2025

⁴ Deputy Chief Training Report

7. TRUSTEE DELEGATE REPORTS

7.1 Fire Hall Committee Report

Discussion around the arrival of the new Engine and next steps for disposing of Engine 1. Re-sale of retired Engines is typically quite low and there is no expectation in the budget for re-sale.

7.2 Finance Committee

Nothing to report.

7.3 Human Resources

Some items to be discussed in camera. Staff reviews will take place again this Spring.

7.4 Health Centre Operations

Exemption Request- Conservancy

To be discussed in camera.

DRAFT Committee Terms of Reference – Building and Morgue

Building Committee Terms of Reference will be deferred to the next Policy Committee meeting.

Morgue Committee

Amendment to Terms of Reference - change Administrative Assistant from a member of the Committee to staff support.

MOTION: Trustee Dearden moved and Trustee McKinnon seconded the motion to form the Morgue Committee as per the Terms of Reference as amended today, February 20th, 2025.

The Board appointed the following Morgue Committee members:

- Two Trustees: Trustee Dearden and Trustee McKinnon.
- CAO Somerville
- Abigail Hain and Lindsay Allen, Mayne Island Health Centre Association

7.5 Policy Committee

Policy Committee Meeting Minutes January 14th, 2025

Trustee Hill presented the Policy Committee meeting minutes from January 14th, 2025.

Land Acknowledgement- will be discussed further at the next Policy Committee meeting.

Attendance/Benefit Policies are in the process of being reviewed.

Burn Permit Payment Exemption Policy

MOTION: Trustee McKinnon moved and Trustee Dearden seconded the motion to approve the Burn Permit Payment Exemption Policy as presented.

CARRIED

7.6 Garbage Committee

Nothing to report.

MOTION: Trustee Dearden moved and Trustee McKinnon seconded the motion to approve the Trustee Delegate Reports as presented.

CARRIED

8. NEW BUSINESS

None.

9. COMMUNICATIONS

Trustee Hill inquired about communications to the community regarding the new Engine. Chief Stobart said they plan on hosting an Open House sometime in April or May.

10. NEXT BOARD MEETING DATES

April 9th, 2025

11. TOWN HALL

Miguel Cervantes-Loeza inquired with the Board about any progress with doctor recruitment. It was explained that although MIID is sympathetic to the fact that there is a doctor/practitioner shortage on Mayne Island and across Canada MIID's mandate is to provide for the Health Centre building and Heliport, MIID is not responsible for nor does MIID have any governance over the individuals who work within the building.

MOTION: Trustee McKinnon moved and Trustee Dearden seconded the motion to go in camera at 2:16pm.

CARRIED

12. IN CAMERA

Approval of January 21st, 2025 Meeting Minutes

The Regular Board meeting was reconvened at 3:38pm.

MOTION: Trustee McKinnon moved and Trustee Dearden seconded the motion to lift the following motion from the in camera session.

CARRIED

MOTION: Trustee McKinnon moved and Trustee Hartman seconded the motion to deny the request from the Mayne Island Conservancy to exempt their property located on Lundy Lane from the Mayne Island Health Centre Tax levy.

CARRIED

13. ADJOURNMENT

There being no further business, the Chair asked for a motion to adjourn. The Regular Board Meeting was adjourned at 3:39 pm by motion made by Trustee McKinnon.

Approved:

Doug Hill, Chair

Date

Recorded and Transcribed by J. Lawson

Mayne Island Improvement District

ADMINISTRATIVE REPORT APRIL 9TH, 2025

Board of Trustees,

The draft financial statements are included in this Board package. Once again, the Auditor has reported no concerns related to the audit. The Board has had a chance to review and as long as all questions have been addressed, I will ask the Board for a motion to accept the 2024 year-end Financial Statements. The accepted Financial Statements need to be sent to the Ministry by May 15th. All audited Financial Statements are posted on the website miidonline.com for review by the public at any time.

I will be asking for the approval of 2025 Health Centre Taxation bylaw at the Board meeting. The Bylaw is not included in the package at this time as I am still awaiting the data from BC Assessment to create the bylaw. As soon as the Bylaw is complete, I will forward it onto the Board for review and approval.

I have included the draft MOU with the BC Coroner's Service (BCCS) and MIHCA for review by the Board. This MOU has been drafted in an attempt to formalize and outline the duties and responsibilities related to the temporary storage of a deceased person on Mayne Island. I welcome any feedback I can provide to the BCCS. This is a new document, the Morgue Committee is reviewing this document and working on a plan to provide an adequate temporary storage facility. The existing facility is still available for use as needed.

The Policy Committee has asked for a copy of the draft Employee Benefits Policy to be included in the Board package for review and discussion purposes only. This policy replaces and makes significant changes to the existing policy. The amended policy clearly identifies employee benefits, when they come in to effect, what the cost if any is to the employee and any related ramifications of an earnings shortfall.

Once the feedback from the partner groups has been received, it is the intention of the policy committee to bring this policy forward for formal approval by the Board of trustees.

Submitted by,

Katherine Somerville

Corporate Administrative Officer

Health Centre Tax Summary 2025

April 2nd, 2025

	# of Properties	\$ Amount Outstanding
Current Year	0	0
Arrears	215	10,606.94
Delinquent	38	2,239.56
Credit Balances	54	(10,064.76)
Total Outstanding		<u>\$2,781.74</u>

Attachments:

FD & HC Budget vs. Actual (Prd 3, 2025)

Balance Sheet (Prd 3, 2024)

I acknowledge and respect the Coast Salish First Nations peoples on whose traditional territory I live, work and play as an uninvited guest. I honor them as the original stewards of this land.

Fire Department Report

To: **Board of Trustees**
CAO Sommerville
 From: **Fire Chief Kyle Stobart**



Date: MIID Board Meeting April 9th 2025
 Fire Department summary to date

Mayne Island Fire Rescue
 Serving Our Community with Pride

Alarms:				
MIFR attended 16 pager responses in Feb/March. See breakdown below, TOS refers to time to scene in minutes.				
Date	Time	Type	T.O.S.	Responders
Feb 14	17:52	First Responder	:16	8
Feb 15	12:55	BCAS assist	:07	6
Feb 16	14:31	First Responder	:15	7
Feb 17	01:35	BCAS assist	:29	5
Feb 18	09:43	First Responder	:17	8
Feb 24	02:04	First Responder	:22	5
Feb 25	09:59	Hydro incident	:11	2
Mar 4	01:01	BCAS assist	:20	6
Mar 5	18:17	Duty Officer-open burn	:05	1
Mar 9	10:49	Technical rescue	:11	16
Mar 10	21:27	First Responder	N/A	6
Mar 13	14:01	Rescue	:43	11
Mar 19	14:29	First Responder	:09	7
Mar 22	14:18	Rescue	N/A	7
Mar 26	14:46	Hydro incident	:04	9
Mar 29	11:23	First Responder	:12	10

November/December Attendance:
Pager Responses: 273 hrs. Fire Practice: 295 hrs. Special training/Community Events: 97 hrs.

Personnel			
Active personnel	Firefighter 1 & 2 and Exterior	Work Experience	Recruits
22	22	4	0
Two members left the department in February/March. We will be planning a recruit drive later this year.			

Equipment and Apparatus
Engine 3 has arrived and been placed in service. We are now considering repurposing or selling Engine 1.

News
<p>MIFR FR instructors taught a public Basic Life Support (choking, CPR,AED) course March 8th at the firehall. 11 members of the public attended.</p> <p>MIFR firefighters and staff are slowly coming to terms after the tragic loss of one of our members in March. CISM defusing and debriefing has helped this process.</p>

Fire Chief Kyle Stobart

Mayne Island Fire/Rescue
Occupational Health and Safety Committee Meeting



Wednesday, February 12, 2025

Present:

Fire Chief K. Stobart, Deputy Chief E. Walker - Chair/Recording Secretary, CAO K. Somerville, Admin Assistant J. Lawson

Absent: Lieutenant R. Edwards

Guests: None

The meeting was called to order at 10:05 a.m. on February 12, 2025

1. Agenda:

K. Stobart moved, and K. Somerville seconded the motion to adopt the agenda as presented.

CARRIED UNANIMOUSLY

2. Previous Minutes of the OH&S Committee Meeting:

K. Stobart moved, and E. Walker seconded the motion to approve the minutes of the previous meeting, as presented, held on January 14, 2025.

CARRIED UNANIMOUSLY

3. Business Arising from Previous Minutes:

a) Replacement Rope Rescue Gear – K. Stobart

K. Stobart reported receiving a quote for the replacement rope gear and will proceed with the purchase shortly.

b) New Turnout Gear – E. Walker

E. Walker reported that gear inspections have determined that three new sets of turnout gear are needed. K. Stobart said he would contact the supplier and begin ordering. **ACTION ITEM – K. Stobart to order three sets of new turnout gear.**

4. New Business:

a) Annual SCBA Testing – K. Stobart

K. Stobart reported that the annual SCBA testing will occur today (February 12, 2025).

b) Snow Removal – K. Somerville

K. Somerville reported that the snow removal in the parking lots and helipad was done very well after the recent snowfall. She suggested that the sidewalks at the fire hall be cleared of snow by fire department staff before the offices open in the morning after a snowfall. A discussion was held, and it was decided that a cordless snowblower would make clearing

Mayne Island Fire/Rescue
Occupational Health and Safety Committee Meeting



the sidewalks safer and easier for staff. **ACTION ITEM – K. Stobart to research and order a cordless snowblower.**

Adjournment: The meeting was adjourned at 10:25 am on February 12, 2025.

5. Agenda for Next Meeting TBA.

Please submit any items you would like to include on next month's agenda to ewalker@mayneid.ca, telephone 250 539 5156, or drop them off at the fire hall.

The next OHS Meeting will be Tuesday, March 4th, 2025, at 1:00 pm.

E. Walker, Chair

Recorded by E. Walker, Recording Secretary

Mayne Island Fire/Rescue
Occupational Health and Safety Committee Meeting



Wednesday, March 12, 2025

Present:

Fire Chief K. Stobart, Deputy Chief E. Walker - Chair/Recording Secretary, CAO K. Somerville, Admin Assistant J. Lawson, Lieutenant R. Edwards

Absent: None

Guests: None

The meeting was called to order at 09:31 a.m. on March 12, 2025

1. Agenda:

R. Edwards moved, and K. Somerville seconded the motion to adopt the agenda with additions.

CARRIED UNANIMOUSLY

2. Previous Minutes of the OH&S Committee Meeting:

K. Somerville moved, and K. Stobart seconded the motion to approve the minutes of the previous meeting, as presented, held on February 12, 2025.

CARRIED UNANIMOUSLY

3. Business Arising from Previous Minutes:

a) Replacement Rope Rescue Gear – K. Stobart

K. Stobart reported that the replacement rope rescue gear will be ordered in the next few days.

b) New Turnout Gear – K. Stobart

K. Stobart reported that the turnout gear supplier had been contacted and that they must come to the fire hall to take measurements of the members requiring new turnout gear. Once this happens, the new gear will be ordered.

4. New Business:

a) Fire Drill / Muster Point – R. Edwards

A discussion was held about fire alarms and fire procedures at the fire hall. It was noted that a fire plan is currently posted in the main hallway. It was decided that employees should review the plan.

b) Safety Concern During Recent Rescue Incident – R. Edwards

A group discussion was held, reviewing safety concerns related to members working on slippery rocks during a recent rescue call. It was noted that all members involved worked safely and no member injuries or near-misses occurred.

Mayne Island Fire/Rescue
Occupational Health and Safety Committee Meeting



Adjournment: The meeting was adjourned at 09:44 am on March 12, 2025.

5. Agenda for Next Meeting TBA.

Please submit any items you would like to include on next month's agenda to ewalker@mayneid.ca, telephone 250 539 5156, or drop them off at the fire hall.

The next OHS Meeting will be Tuesday, April 1st, 2025 at 1:00 pm.

A handwritten signature in black ink, appearing to be "E. Walker", written over a horizontal line.

E. Walker, Chair

Recorded by E. Walker, Recording Secretary

Mayne Island Fire Rescue

Deputy Chief's Report

April 2025



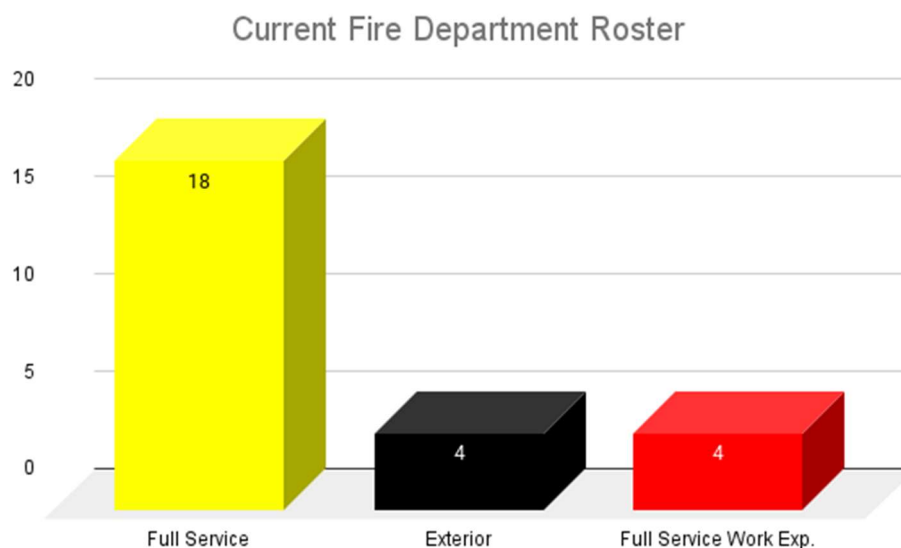
Training

In February, training focused on pumps, pumping, and apparatus driving. With the arrival of our new engine (Engine 3), some practice time was dedicated to outfitting the new truck and preparing to put it into service. A Red Cross first responder training session was also held.

In March, we held two critical incident stress management (CISM) sessions during practice following a fatal motor vehicle incident. Councillors were brought in to lead these sessions. Three members attended Fire Service Instructor training in Metchosin. We also held another Red Cross first responder training session in March.

Moving Forward

As wildfire season approaches, training will begin to focus on wildland fire fighting and structure protection.



Respectfully Submitted

A handwritten signature in dark ink, appearing to be "Eric Walker".

Eric Walker – Deputy Fire Chief & Training Officer

MAYNE ISLAND IMPROVEMENT DISTRICT

Financial Statements

Year Ended December 31, 2024

Draft for discussion purposes only

MAYNE ISLAND IMPROVEMENT DISTRICT
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Year Ended December 31, 2024

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MAYNE ISLAND IMPROVEMENT DISTRICT

December 31, 2024

Management's Responsibility for Financial Reporting

The financial statements of Mayne Island Improvement District (the "Improvement District") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS). 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 Improvement District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded, and reliable information is available on a timely basis for preparation of these financial statements.

The Board of Trustees (the "Board") is responsible for ensuring that management fulfills its responsibility for financial reporting and internal controls and exercises this responsibility through the Board. The Board reviews internal financial statements on a regular basis and is responsible for reviewing and approving the external Audited financial statements.

The financial statements have been audited by SC Henn CPA Chartered Professional Accountant. The external auditor conducts an independent examination, in accordance with Canadian generally accepted auditing standards, and express their opinion on the financial statements. Their examination includes a review and evaluation of the Improvement District's internal controls and appropriate tests and procedures to provide reasonable assurance that financial statements are presented fairly. The external auditor have full and free access to financial management of the Mayne Island Improvement District and meet when required.

On behalf of the Mayne Island Improvement District

Trustee

Trustee

Mayne Island, BC
March 19, 2025



CHARTERED PROFESSIONAL ACCOUNTANT

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2440 Bevan Ave Sidney, BC V8L 5C5

INDEPENDENT AUDITOR'S REPORT

To the Trustees of Mayne Island Improvement District

Report on the Financial Statements

Opinion

I have audited the financial statements of Mayne Island Improvement District (the "Improvement District"), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in accumulated surplus, changes in net financial debt and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Improvement District as at December 31, 2024, 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

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Improvement District in accordance with ethical requirements that are relevant to my audit of the financial statements in Canada, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Improvement District'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 Improvement District or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 my 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.

(continues)

Independent Auditor's Report to the Trustees of Mayne Island Improvement District (*continued*)

As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I 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 my 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 Improvement District'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 Improvement District's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Improvement District 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.

I 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 I identify during my audit.

Sidney, British Columbia
March 19, 2025

Chartered Professional Accountant

MAYNE ISLAND IMPROVEMENT DISTRICT
Statement of Financial Position
December 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash	\$ 313,006	\$ 313,209
Renewal reserve funds (Note 6)	836,059	741,785
Accounts receivable	16,307	17,573
	<u>1,165,372</u>	<u>1,072,567</u>
LIABILITIES		
Accounts payable and accrued liabilities	59,508	55,348
Long term debt (Note 5)	1,497,891	1,611,374
	<u>1,557,399</u>	<u>1,666,722</u>
NET FINANCIAL DEBT	<u>(392,027)</u>	<u>(594,155)</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 3)	2,702,709	2,873,620
Prepaid expenses	94,334	27,731
	<u>2,797,043</u>	<u>2,901,351</u>
ACCUMULATED SURPLUS (Schedule 6)	<u>\$ 2,405,016</u>	<u>\$ 2,307,196</u>

APPROVED BY THE TRUSTEES

Trustee

Trustee

MAYNE ISLAND IMPROVEMENT DISTRICT

Statement of Operations

Year Ended December 31, 2024

	Budget 2024	Total 2024	Total 2023
REVENUES			
Fire Protection Tax Levies	\$ 769,035	\$ 769,035	\$ 752,452
Capital Tax Advance Levies	-	159,606	159,606
Health Centre Tax Levies	107,894	107,849	104,295
Health Centre Rental Revenue	37,728	38,930	38,450
Penalties & Interest on Tax Levies	1,500	3,707	3,673
Grants and other contributions (Note 7)	-	-	23,560
Burn Permit Sales	5,500	5,560	6,110
Operating interest and other revenue	15,000	16,749	19,252
Interest Revenue on Reserve Funds	28,000	39,717	29,848
	964,657	1,141,153	1,137,246
EXPENSES			
Fire Protection Expenditures (Schedule 1)	705,535	743,340	725,984
Health Centre Expenditures (Schedule 2)	138,922	129,083	129,315
	844,457	872,423	855,299
SURPLUS FROM OPERATIONS	120,200	268,730	281,947
OTHER EXPENSES			
Amortization	-	170,910	173,570
Budgeted transfer to Fire Protection reserve	107,000	-	-
Budgeted transfer to Health Centre reserve	13,200	-	-
	120,200	170,910	173,570
ANNUAL SURPLUS	\$ -	\$ 97,820	\$ 108,377

MAYNE ISLAND IMPROVEMENT DISTRICT
Statement of Changes in Accumulated Surplus
Year Ended December 31, 2024

	Budget 2024	Total 2024	Total 2023
ACCUMULATED SURPLUS - BEGINNING OF YEAR	\$ 2,075,486	\$ 2,307,196	\$ 2,198,819
ANNUAL SURPLUS	-	97,820	108,377
ACCUMULATED SURPLUS - END OF YEAR	\$ 2,075,486	\$ 2,405,016	\$ 2,307,196

Draft for discussion purposes only

MAYNE ISLAND IMPROVEMENT DISTRICT
Statement of Changes in Net Financial Debt
Year Ended December 31, 2024

	Budget 2024	2024	2023
ANNUAL SURPLUS	\$ -	\$ 97,820	\$ 108,377
Amortization of tangible capital assets	-	170,910	173,570
Purchase of tangible capital assets	(120,200)	-	-
Decrease (increase) in prepaid expenses	-	(66,602)	(1,818)
	(120,200)	104,308	171,752
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(120,200)	202,128	280,129
NET FINANCIAL DEBT - BEGINNING OF YEAR	(1,897,296)	(594,155)	(874,284)
NET FINANCIAL DEBT - END OF YEAR	\$ (2,017,496)	\$ (392,027)	\$ (594,155)

MAYNE ISLAND IMPROVEMENT DISTRICT**Statement of Cash Flows****Year Ended December 31, 2024**

	2024	2023
OPERATING ACTIVITIES		
Annual surplus	\$ 97,820	\$ 108,377
Item not affecting cash:		
Amortization of tangible capital assets	170,910	173,570
	<u>268,730</u>	<u>281,947</u>
Changes in non-cash working capital:		
Accounts receivable	1,266	(3,800)
Accounts payable and accrued liabilities	4,161	3,866
Prepaid expenses	(66,603)	(1,817)
Interest accrued on long term debt	(1,539)	(1,616)
	<u>(62,715)</u>	<u>(3,367)</u>
Cash flow from operating activities	<u>206,015</u>	<u>278,580</u>
FINANCING ACTIVITY		
Repayment of long term debt	<u>(111,944)</u>	<u>(108,684)</u>
INVESTING TRANSACTIONS		
Increase (decrease) in renewal reserve funds	<u>(94,274)</u>	<u>(187,510)</u>
DECREASE IN CASH FLOW	<u>(203)</u>	<u>(17,614)</u>
Cash - beginning of year	<u>313,209</u>	<u>330,823</u>
CASH - END OF YEAR	<u>\$ 313,006</u>	<u>\$ 313,209</u>

MAYNE ISLAND IMPROVEMENT DISTRICT

Notes to Financial Statements

Year Ended December 31, 2024

1. NATURE OF OPERATIONS

The Mayne Island Improvement District (the "Improvement District") is an Improvement District in British Columbia, Canada, governed by the Local Government Act, Letters Patent and its own bylaws. It is tax-exempt pursuant to the Canadian Income Tax Act.

The Improvement District is empowered to levy taxes to support the provisions of fire protection, the operation of the Mayne Island Health Centre and the provision of garbage collection and disposal services to the community of Mayne Island. Fire protection consists of prevention services, fire control, medical first response and public education. The Health Centre facility and heliport are maintained by the Improvement District while the operations are carried out by other parties, including Mayne Island Health Centre Association (MIHCA). Garbage collection and disposal, as included in the original mandate, is not provided by the Improvement District and is provided by independent operator(s). The Improvement District does not collect taxes for the provision of garbage collection and disposal services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants Canada.

Basis of accounting

Operating Funds - Fire Protection and Health Centre

The Operating Fund reports the revenues and expenses related to fire protection, administration and the Health Centre (including heliport). The operating fund also accounts for the net bank debt and long term debt and the associated costs for these, unless considered construction costs. Costs specific to one function only are charged to the specific cost centre. When costs relate to the entire Improvement District, the expenses are allocated 65% to fire department administration expenditures and 35% to the Health Centre.

Previously the expenses were allocated 35% to Fire Protection, 30% to Governance of the Fire Protection operations, and 35% to the Health Centre. Comparative amounts have been reclassified to conform to the current year's presentation. Expenditures relating to both Fire Protection and Governance have been combined and reclassified to Administration Expenditures.

Tangible Capital Assets Fund

The Tangible Capital Assets Fund reports the assets, liabilities, revenues, and expenses related to Mayne Island Improvement District's capital assets for fire protection and the Health Centre. Bank debt and long term debt relating to the fire hall building are considered part of the applicable operating fund.

Renewal Reserve Funds

The Renewal Reserve Funds are funds established through bylaw for the upgrading, replacement or renewal of existing works. The funds, as well as interest earned on the funds, are held in separate interest earning cash or cash equivalent accounts. Expenditures may only be made from these funds after a bylaw is approved by the trustees of the Improvement District.

(continues)

MAYNE ISLAND IMPROVEMENT DISTRICT

Notes to Financial Statements

Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Measurement uncertainty

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Revenue recognition

The Improvement District collects taxes for Fire Protection and the Mayne Island Health Centre. The provincial government distributes the taxes collected for fire protection as an annual statutory advance in July. In addition, the provincial government collects taxes for the capital advance tax levy which is distributed directly to offset the long term debt held with the provincial government. Other revenues, including tax revenues, are recorded in the period in which the transaction or events that gave rise to the revenues occurred. Expenditures are recorded in the period that the goods and services are acquired and a liability is incurred.

Restricted contributions (if any) are recognized as revenue in the year in which the related expenses are incurred. When the related expenses have not been incurred, the restricted contribution is recognized as deferred revenue on the statement of financial position.

Budget

The budget reflects the Statutory Annual Budget as adopted by the Improvement District and is not subject to review or audit.

Financial instruments

The Improvement District's financial instruments consist of cash and cash equivalents, accounts receivable, accounts payable, and long term debt. The carrying amounts of these financial instruments approximates their fair value. The Improvement District records accrued interest on the long term debt to reflect the balance as at year end.

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

(continues)

MAYNE ISLAND IMPROVEMENT DISTRICT

Notes to Financial Statements

Year Ended December 31, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Tangible capital assets

Tangible capital assets are stated at cost or deemed cost less accumulated amortization and are amortized over their estimated useful lives at the following rates and methods, with one-half amortization charged in the year of acquisition.

Buildings - Health Centre	4%	declining balance method
Building - Fire hall	40 years	straight-line method
Computer equipment	2 years	straight-line method
Equipment and furniture	5 years	straight-line method
Fire fighting clothing	10 years	straight-line method
Fire fighting equipment	10 years	straight-line method
Generator	20 years	straight-line method
Heliport	20 years	straight-line method
Paving	20 years	straight-line method
Radios and pagers	5 years	straight-line method
Vehicles	10 years and 20 years	straight-line method
Water access and equipment	10 years	straight-line method
Water storage	20 years	straight-line method

The Improvement District regularly reviews its tangible capital assets to eliminate obsolete items. The tangible capital assets are considered for their fair value and any impairments are expensed. There were no impairments during the year.

Tangible capital assets acquired or constructed during the year but not placed into use are not amortized. There are currently no assets under construction.

MAYNE ISLAND IMPROVEMENT DISTRICT

Notes to Financial Statements

Year Ended December 31, 2024

3. TANGIBLE CAPITAL ASSETS

	2024 Cost	Accumulated amortization	2024 Net book value	2023 Net book value
<u>Fire Protection</u>				
Land	\$ 4,690	\$ -	\$ 4,690	\$ 4,690
Building - fire hall	2,581,764	578,086	2,003,678	2,068,222
Computer equipment	51,893	51,787	106	211
Equipment and furniture	22,677	22,677	-	-
Fire fighting clothing	56,010	56,010	-	-
Fire fighting equipment	399,097	387,784	11,313	51,223
Generator	108,072	93,000	15,072	20,476
Paving	151,500	51,638	99,862	107,437
Radios and pagers	15,587	15,587	-	-
Vehicles	1,101,483	835,535	265,948	303,699
Water access and equipment	56,770	56,770	-	-
Water storage	55,197	55,197	-	-
	<u>4,604,740</u>	<u>2,204,071</u>	<u>2,400,669</u>	<u>2,555,958</u>
<u>Health Centre</u>				
Building	612,433	322,529	289,904	301,983
Computer equipment	23,627	23,627	-	-
Equipment	595	595	-	-
Heliport	60,173	52,284	7,889	10,898
Water system	10,682	6,435	4,247	4,781
	<u>\$ 5,312,250</u>	<u>\$ 2,609,541</u>	<u>\$ 2,702,709</u>	<u>\$ 2,873,620</u>

There were no additions or disposals during the year. See Note 4.

4. SUBSEQUENT CAPITAL ASSET PURCHASE - BYLAW NO. 222

The Improvement District entered into an agreement and paid a deposit towards the purchase of a Fire Engine. Bylaw No. 222 was passed on November 19, 2024, cited as "Authorization to Execute Agreements to complete purchase of and insure Fire Apparatus Maximetal Paragon Fire Engine - Stock Truck INC4594 to be known as "Engine 3". This purchase was deemed necessary to meet the service delivery mandate of Mayne Island Volunteer Fire Department. The total cost of \$656,432 (including taxes) was invoiced in January 2025 and Engine 3 was delivered February 2025. The amounts have been paid subsequent to the year end using Fire Department renewal reserve funds (Bylaw No. 221). See Note 6.

MAYNE ISLAND IMPROVEMENT DISTRICT

Notes to Financial Statements

Year Ended December 31, 2024

5. LONG TERM DEBT

Bylaw 167 - Capital Tax Advance issued, for the purpose of financing the construction of the new fire hall, in the amount of \$2,400,000, requiring annual payments of loan bearing interest at 3% per annum, repayable in annual blended payments of \$159,606, beginning in 2016 through 2035.

Accrued interest

	2024	2023
	\$ 1,476,771	\$ 1,588,715
	21,120	22,659
	<u>\$ 1,497,891</u>	<u>\$ 1,611,374</u>

Principal repayment terms for the next five years are approximately:

2025	\$ 115,302
2026	118,762
2027	122,324
2028	125,994
2029	129,774
	<u>\$ 612,156</u>

Tax levies are collected by the BC provincial government and applied directly each July to the debt held with the provincial government.

Interest on long term debt is not budgeted and the annual payment has not changed.

6. RENEWAL RESERVE FUNDS

Changes to renewal reserve funds for the year, are as follows:

	Fire Protection Renewal Reserve	Health Centre Renewal Reserve	2024
Budget transfer - as per approved budget	\$ 107,000	\$ 13,200	\$ 120,200
Revenue - Interest earned on renewal accounts	34,964	4,753	39,717
Bylaw 221 - Fire Engine 3 deposit (see note below)	(65,643)	-	(65,643)
	76,321	17,953	94,274
FUND SURPLUS, BEGINNING OF YEAR	651,254	90,531	741,785
FUND SURPLUS, DECEMBER 31, 2024	<u>\$ 727,575</u>	<u>\$ 108,484</u>	<u>\$ 836,059</u>

Renewal reserve funds are held in separate interest earning cash or cash equivalent accounts in accordance to the the Improvement District's policies.

Bylaws where all funds have not been spent or the work not yet completed, may not yet be finalized by the year end. The expenditures included are actual expenditures incurred.

Bylaw No. 221 - "2024 Capital Works Reserve Fund Disbursement Bylaw (Engine 3)" was passed November 2024 to appropriate \$656,432 from the Renewal Reserve Funds. The deposit of \$65,643 was paid in the current year and the remainder was paid in the subsequent year. See Note 4.

MAYNE ISLAND IMPROVEMENT DISTRICT

Notes to Financial Statements

Year Ended December 31, 2024

7. GRANTS RECEIVED

In the prior year, a grant was received from the Union of BC Municipalities from the Community Emergency Preparedness Fund. The funds were based on eligible expenditures related to equipment and training under the "Forcible Entry Training Program".

8. LEASE COMMITMENTS

The Improvement District holds a lease as landlord for the portion of the Health Centre premises leased to Vancouver Island Health Authority ("VIHA" - also known as Island Health). The lease is for the period of five (5) years from April 1, 2022, expiring on March 31, 2027. The lease has a first and a second renewal terms of an additional five (5) year renewal period each, with the same terms and conditions except for the rates which are to be updated to the then-fair market rent. The lease provides a base rent and an additional rent of the tenant's proportionate share of expenses, as set out by the lease agreement.

The Improvement District entered into a lease as the lessor with the Mayne Island Volunteer Firefighters' Association in December 2023 commencing January 1, 2024 for the period of ten (10) years ending on January 1, 2034. The lease included an additional portion of land but in all other aspects is the same terms as the prior lease entered into in 2014. Water and sewer is supplied by the Improvement District and all other expenses, costs and improvements relating to this land and building are to be borne by the tenant.

9. OTHER COMMITMENTS

The Improvement District has entered into various contracts and agreements with individuals, companies and other organizations for maintenance, cleaning, gardening and general care of the facilities as well as general operating matters for the Improvement District. These agreements are under normal operations and have been approved by the trustees of the Improvement District.

The Improvement District has a signed Facility Access Agreement with the Capital Regional District ("CRD"). The purpose of this agreement is for the CRD to gain access to Improvement District property for the purpose of operating an ongoing communications centre, or in an event of an emergency, an operations centre. The Access Agreement signed in 2017 is for 40 years, with the revenue received in the year signed for the entire period.

MAYNE ISLAND IMPROVEMENT DISTRICT

Fire Protection Expenditures

(Schedule 1)

Year Ended December 31, 2024

	Budget 2024	2024	Total 2023
FIRE PROTECTION EXPENDITURES			
Administration Expenditures			
Audit fees	\$ 7,963	\$ 8,319	\$ 7,863
Bank charges	1,900	2,035	2,155
Insurance	1,040	1,211	1,018
IT maintenance, security, hardware and software	21,125	31,603	28,335
Legal	2,000	3,876	-
Newsletters and bulletins	500	145	500
Office supplies and equipment	3,580	3,331	2,811
Public meetings, freedom of information, misc	400	250	157
Telecommunications	1,780	7,440	6,585
Training and continuing education	1,200	1,914	364
Travel	200	-	34
Wages and benefits - administration	98,868	75,654	86,105
	<u>140,556</u>	<u>135,778</u>	<u>135,927</u>
Building Expenditures			
Building repairs and maintenance	27,895	31,893	37,399
Insurance	19,610	20,456	18,849
Interest on long term debt (Note 5)	-	46,123	49,306
Utilities	7,500	7,807	7,923
	<u>55,005</u>	<u>106,279</u>	<u>113,477</u>
Fire Department			
Appreciation and awards	4,500	3,638	5,189
Education and training	43,100	51,405	38,431
Equipment maintenance and supplies	66,112	42,130	71,135
Firefighter clothing	4,020	1,569	4,793
Fire prevention education	2,500	1,434	3,102
Subscriptions and dues	1,575	397	706
Travel	500	252	50
Vehicle fuel and insurance	10,500	8,798	8,403
Vehicle repairs and maintenance	15,000	17,699	12,085
Wages and benefits - firefighters	362,167	373,961	332,686
	<u>509,974</u>	<u>501,283</u>	<u>476,580</u>
Total Fire Protection Expenditures	<u>\$ 705,535</u>	<u>\$ 743,340</u>	<u>\$ 725,984</u>

MAYNE ISLAND IMPROVEMENT DISTRICT

Health Centre Expenditures

(Schedule 2)

Year Ended December 31, 2024

	Budget 2024	2024	Total 2023
HEALTH CENTRE EXPENDITURES			
Audit fees	\$ 3,849	\$ 4,480	\$ 4,235
Bank charges	1,900	2,142	2,182
Building repairs and maintenance	37,685	35,493	35,929
Heliport operations and insurance	3,700	3,271	3,083
IT maintenance, security, hardware and software	11,375	16,567	13,107
Insurance	9,600	9,546	8,948
Legal	1,000	-	-
Maintenance contract	5,340	4,431	5,382
Office supplies	5,077	4,558	4,796
Telecommunications	959	1,028	832
Utilities	4,200	3,864	4,187
Wages and benefits - administration	53,237	43,466	46,623
Water system	1,000	237	11
Total Health Centre Expenditures	\$ 138,922	\$ 129,083	\$ 129,315

MAYNE ISLAND IMPROVEMENT DISTRICT

Statement of Fire Protection Operations

(Schedule 3)

Year Ended December 31, 2024

	Budget 2024	Total 2024	Total 2023
REVENUES			
Fire Protection Tax Levies	\$ 769,035	\$ 769,035	\$ 752,452
Capital Tax Advance Levies	-	159,606	159,606
Grants and other contributions (Note 7)	-	-	23,560
Burn Permit Sales	5,500	5,560	6,110
Operating interest and other revenue	13,000	14,258	16,204
Interest Revenue on Reserve Funds	25,000	34,964	26,405
	812,535	983,423	984,337
EXPENSES			
Fire Protection Expenditures (Schedule 1)	705,535	743,340	725,984
Amortization	-	155,288	157,445
	705,535	898,628	883,429
SURPLUS FROM OPERATIONS PRIOR TO TRANSFERS	\$ 107,000	\$ 84,795	\$ 100,908

MAYNE ISLAND IMPROVEMENT DISTRICT

Statement of Health Centre Operations

(Schedule 4)

Year Ended December 31, 2024

	Budget 2024	Total 2024	Total 2023
REVENUES			
Health Centre Tax Levies	\$ 107,894	\$ 107,849	\$ 104,295
Rental Revenue	37,728	38,930	38,450
Penalties & Interest on Tax Levies	1,500	3,707	3,673
Operating interest and other revenue	2,000	2,490	3,048
Interest Revenue on Reserve Funds	3,000	4,753	3,443
	<u>152,122</u>	<u>157,729</u>	<u>152,909</u>
EXPENSES			
Health Centre Expenditures (Schedule 2)	138,922	129,083	129,315
Amortization	-	15,622	16,125
	<u>138,922</u>	<u>144,705</u>	<u>145,440</u>
SURPLUS (DEFICIT) PRIOR TO TRANSFERS	<u>\$ 13,200</u>	<u>\$ 13,024</u>	<u>\$ 7,469</u>

MAYNE ISLAND IMPROVEMENT DISTRICT
Statement of Changes in Annual Surplus (Deficit)
Year Ended December 31, 2024

(Schedule 5)

	Fire Protection 2024	Health Centre 2024	Tangible Capital Assets 2024	Renewal Reserve Funds 2024	Total 2024	Total 2023
ACCUMULATED SURPLUS (DEFICIT)						
BEGINNING OF YEAR	\$ (1,310,576)	\$ 2,366	\$ 2,873,621	\$ 741,785	\$ 2,307,196	\$ 2,198,819
Annual Surplus (Deficit)	84,795	13,025	-	-	97,820	108,377
	(1,225,781)	15,391	2,873,621	741,785	2,405,016	2,307,196
Amortization of tangible capital assets	155,288	15,622	(170,910)	-	-	-
Transfers to renewal reserve funds	(76,321)	(17,953)	-	94,274	-	-
	78,967	(2,331)	(170,910)	(94,274)	-	-
ACCUMULATED SURPLUS (DEFICIT) END OF YEAR	\$ (1,146,814)	\$ 13,060	\$ 2,702,711	\$ 836,059	\$ 2,405,016	\$ 2,307,196

(Note 6)



Mayne Island Improvement District

Policy Committee Meeting Minutes

Date: Tuesday, February 12th 2025 at 2pm
Location: Meeting Room, Fire Hall, 520 Felix Jack Rd

Present: Chairperson Trustee Deb Milne, Trustees Bob McKinnon and Doug Hill
Corporate Administrative Officer, Katherine Somerville
Administrative Assistant, Janelle Lawson
Fire Chief, Kyle Stobart
Deputy Fire Chief, Eric Walker

1. CALL TO ORDER

The meeting was called to order at 1:55pm by Chair Milne.

2. ADDITIONS TO AGENDA.

None

3. APPROVAL OF PREVIOUS MEETINGS MINUTES NOVEMBER 5TH, 2024.

Trustee McKinnon moves to approve.

Discussion around the issue of smoking on district property. Staff will order “no smoking/no vaping within 7 meters of windows and doors” signs to be posted by Firehall doors.

4. LAND ACKNOWLEDGEMENT

Trustees wish to move forward with a different acknowledgement. Discussion around where the acknowledgment “lives”. Needs to go on website as well as be incorporated into the Mission Statement of the District.

5. ATTENDANCE POLICY

There are two requirements for attendance: maintaining training and benefit coverage.

The Fire Department will prepare an Operational Guideline for minimum hourly training requirements. An eight-hour minimum attendance per month is deemed sufficient for training purposes. Discussion around reporting hours worked to Fire Fighters. The Deputy Chief is now reporting to members and administration each month. A quarterly report of total hours for the year worked would be beneficial ie hours expected, hours to date, and shortfall for members.

Administration will draft amendments to the existing Members Benefit Policy as well as add a procedure.

6. BURN PERMIT PAYMENT EXEMPTION POLICY

Amend to say, “Mayne Island Fire Department member”.

7. CODE OF CONDUCTS- Employee and Trustee

Will be discussed at the next committee meeting.

8. CORPORATE CRESTS, SYMBOLS AND LOGOS

Will be discussed at the next committee meeting.

9. PRIORITIES FOR THE NEXT MEETING

Attendance Policy

Codes of Conduct

Corporate Crests and Logos

10. NEXT MEETING DATE

March 25th at 1pm.

11. Adjourned at 3:02pm.

Approved:

Deb Milne, Chair

Date:

Recorded and Transcribed by J.Lawson

Mayne Island Improvement District

Employee Benefits Policy

POLICY STATEMENT

The Mayne Island Improvement District is dedicated to the well-being of the Employees by providing mental wellness supportive programs, health, dental, accident and life insurance benefits. This policy will clarify the conditions by which employees are eligible for enrollment in the Districts group benefit plans and outline any associated financial responsibilities to the Employer and Employee.

SCOPE

All Employees

POLICY

The Mayne Island Improvement District at its option provides limited life and accident insurance coverage for its employees, at their date of hire. Extended health, dental and Employee Assistance Program group plan coverage is offered to qualifying employees, at a deferred rate of the plan premiums. The premium deferment rate will be set by the Board of Trustees and may be adjusted from time to time.

DEFINITIONS

Premium Deferment Rate - is established by the Board and determines the percentage of plan premium which the employee will be required to pay while enrolled in the Districts group Extended Health Care, Dental Plan(s) and Employee Assistance Program.

Employee - All Mayne Island Improvement District full time and part time staff including paid on call fire fighters

Employer - Mayne Island Improvement District

District - Mayne Island Improvement District

Policy Coverage and Plan Benefits - The details and conditions of the Districts policies and/or benefits plan are available to the membership by contacting the MIID Administration office.

PROCEDURE

Employees having completed or satisfied all employment acceptance conditions will be insured by the Districts policy(ies) at a cost borne by the district, beginning on the employees date of hire and consisting of:

- Accidental Death & Dismemberment life insurance;
- 24 hour on duty/off duty accident insurance.

Mayne Island Improvement District

Employee Benefits Policy

Employees who have completed all probationary conditions will be eligible for enrollment in the district group policy benefits at a cost shared by the Employee and Employer consisting of:

- Extended Health Care;
- Dental Care;
- Employee Assistance Program.

QUALIFYING PERIOD

Employees Will successfully complete all probationary period requirements, including any required waiting period established by the group policy provider in order to qualify for enrollment in the Extended Health, Dental & Employee Assistance Program.

Qualifying Employees may choose to waive enrollment in the extended health care, dental plan and employee assistance program for any reason and/or choose additional coverage offered by other employers or plan providers.

The Board reserves the sole right to change the percentage of district group benefits policy premiums deferred by the district on behalf of paid on call fire fighters, and will provide written notice to the member of any such change.

At this time paid on call fire fighter premiums for extended health and dental are borne 50% by the Employer and 50% by the Employee while premiums for those enrolled in the employee assistance program are borne 100% by the Employer.

Regular full time and part time staff premiums for extended health dental and the Employee Assistance Program are borne 100% by the Employer.

TERMINATION OF BENEFITS

Employees taking or intending to take a temporary or permanent leave from active duty with the fire department agree their absence from the department as specified in Mayne Island Improvement District Leave of Absence Policy, will constitute a voluntary resignation, including termination of enrollment in the Districts Life Insurance, 24 hour on duty/off duty accident insurance, Extended Health, Dental and Employee Assistance Program.

PAYMENT OF BENEFITS IN ARREARS

All paid on call fire fighters on the benefit plans will be notified of any shortfall in comparison with actual hours worked monthly. When a shortfall is detected for more than 3 consecutive months benefits **will be immediately terminated if payment of shortfall is not received within 7 days of notification**. Reinstatement of benefits will be subject to payment in full and a six month waiting period.

Mayne Island Improvement District

Employee Benefits Policy

REFERENCE

Mayne Island Improvement District Leave of Absence Policy

Appendix A – 2025 Benefits Policy at a Glance

DRAFT

Mayne Island Improvement District

Employee Benefits Policy

This chart reflects details of the policy for insured benefits.

Benefit	Eligible Employees*	Waiting Period**	Optional Y/N (Employees choice)	% paid by Employer***	Termination of Benefit
Life	All	None - effective date of hire	N	100%	Upon resignation or permanent leave
AD&D	All	None - effective date of hire	N	100%	Upon resignation or permanent leave
Extended Health	All	Upon completion of (6 month) probation	Y	50% for on-call fire fighters 100% for regular staff	Upon resignation or permanent leave, or after 3 months in arrears for co-pays.
Dental	All	Upon completion of (6 month) probation	Y	50% for on-call fire fighters 100% for regular staff	Upon resignation or permanent leave, or after 3 months in arrears for co-pays
EAP	All Extended Hlth & Dental Plan members	Upon completion of (6 month) probation	Y	100%	Upon resignation or permanent leave

Notes:

* Eligibility includes all regular part-time and full-time staff, and on-call firefighters.

** Probation periods are minimum 6 months.

*** Paid On-Call Firefighters pay 50% of the premium cost.