

FIRE ASSOCIATION FUNDING POLICIES

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Policy Name:	Fire Protection Mill Rate for Associations
Policy Number:	12.0
Policy Owner:	Emergency and Fire Services
Adopted Date:	July 2, 2002
Effective Date:	July 2, 2002
Date Last Amended:	January 1, 2023
Date Last Reviewed:	January 1, 2023

PURPOSE

The purpose of this policy is to direct the approach in which funding is provided by the County to Rural Fire Associations for their operating and capital programs.

POLICY

General

The general funding calculation approach for the Rural Fire Associations will utilize the assessed values of relevant property classes multiplied by a mill rate. The approach used in the annual funding calculations will be as follows:

1. Assessment values for the funding year will be based on the prior year assessment. For example, 2023 funding levels will use the 2022 property assessment values as the basis for calculation.
2. A mill rate represents an amount per \$1,000 of assessment value. For example, a mill rate of 1.00 applied on a \$1,000 assessed value equates to \$1 in funding. A fraction of a rate such as 0.12 mills would provide \$0.12 on that same \$1,000 assessment base.
3. The resulting calculation from #2 above will result in the total funding available, which will then be applied to each Rural Fire Association based on the percentage noted in each funding section below.

The funding criteria within this policy includes all Rural Fire Associations.

Operating Funding

For operating expenses, an annual funding value will be provided to each Rural Fire Association based on the following:

- Assessment classes of properties include residential, farmland, industrial, and commercial.
- 0.20 mill rate applied on the total of all assessment classes noted above.
- Each Rural Fire Association to receive a 12% share of the total funding available from the resulting assessment and mill rate calculation.
- Funding will be an annual allocation to each Rural Fire Association and conditional upon receipt of the previous year's financial statements from each fire association with amounts to be approved annually by Wheatland County Council. Each set of statements must fulfill the criteria stated in the checklist noted in Schedule A.

Small Capital Equipment Funding

For small capital and equipment expenses, an annual funding value will be provided to each Rural Fire Association based on the following:

- Assessment classes of properties include all power and pipeline assessment (i.e., linear classes).
- 0.20 mill rate applied on the total of all assessment classes noted above.
- Each Rural Fire Association to receive a 10% share of the total funding available from the resulting assessment and mill rate calculation.
- Funding will be an annual allocation to each Rural Fire Association and conditional upon receipt of the previous year's financial statements from each fire association with amounts to be approved annually by Wheatland County Council. Each set of statements must fulfill the criteria stated in the checklist noted in Schedule A.

Large Capital Equipment Funding

For large capital equipment an annual funding value will be provided to each Rural Fire Association based on the following:

- Assessment classes of properties include all classes.
- 0.10 mill rate applied on all assessment classes will fund large capital equipment for all Wheatland County Fire Services.
- Allocation/percentage of available annual funds for each Rural Fire Association to be recommended by the Fire Capital Committee and approved by Wheatland County Council.
- Large capital equipment costs are to be split between the Rural Fire Association and the County as a 40/60 proportional split, with the County responsible for 60% and the remaining 40% for the Rural Fire Association.

Building Funding

For buildings such as fire halls, renovations, additions, sheds and cold storage, an annual funding value will be provided to each Rural Fire Association based on the following:

- Assessment classes of properties include all classes.
- 0.10 mill rate applied on all assessment classes will fund buildings for all of Wheatland County Fire Services.
- Allocation/percentage of available annual funds for each Rural Fire Association to be recommended by the Fire Capital Committee and approved by Wheatland County Council.
- Building project costs are to be split between the Rural Fire Association and the County as a 40/60 proportional split, with the County responsible for 60% and the remaining 40% for the Rural Fire Association.

Other Stipulations

Any unused funds from the small capital, large capital and building will be set up in
a
Reserve account at year end and used for future purchases, as approved by
Wheatland
County Council.

Should any fire department/association dissolve, any assets that Wheatland County
has
contributed funds towards will revert and become the property of Wheatland County.

RESPONSIBILITIES

It is the responsibility of the Fire Capital Committee to put forward
recommendations for proposed large capital and building projects to the Wheatland
County Council.

Wheatland County staff will periodically review the funding formulas and
methodology to ensure this policy provides equity, logic and consistency for the
Rural Fire Associations and Wheatland County.

SCHEDULE A – Fire Association Financial Statement Checklist

FINANCIAL STATEMENT CHECKLIST

- Financial Statements are dated “as at December 31, _____” YES NO
- Financial Statements are approved by the Board YES NO
- Financial Statements are signed and dated YES NO
- Financial Statements show the current and previous year YES NO
- Financial Statements show a Statement of Net Worth YES NO
- Financial Statements include a Statement of Operations YES NO
- Total Revenues are shown for current and previous year YES NO
- Total Expenses are shown for current and previous year YES NO
- Financial Statements include a Statement of Capital Assets YES NO
- Statement of Capital Assets include additions for the year reported YES NO
- Statement of Capital Assets include the Total Capital Assets YES NO
- Statement of Cash Flow balances to the bank account balances (optional) YES NO
- Financial Statements include a Statement of Cash Flow (optional) YES NO
- All prior year values agree to prior year approved financial statements

Signed: _____

WHEATLAND COUNTY

Policy Name:	Loans
Policy Number:	12.1
Policy Owner:	Emergency and Fire Services
Adopted Date:	December 1, 2009
Effective Date:	December 1, 2009
Date Last Amended:	November 1, 2016
Date Last Reviewed:	November 1, 2016

LOANS

Council may consider loans required to purchase new fire halls and fire trucks for Wheatland County's Fire Associations. An interest rate will be applied to this loan based on the current rate of interest from Wheatland County investments (GIC). Applications must be addressed to Wheatland County Council. All applications will be assessed on an individual basis and in consideration of Wheatland County budget and other financial factors. Maximum repayment shall not to exceed five (5) years.

All loans must comply with the provisions of the Municipal Government Act (Loans & Guarantees Section – 264 268).