Islands Trust

Financial Planning Committee
Revised Agenda

Date: Tuesday, February 14, 2023

Time: 10:30 am - 3:00 pm

Location: Electronic Zoom Meeting

	Pages
1. CALL TO ORDER	
2. AGENDA	
2.1 Review of the Agenda	
Late items, new items and re-ordering of the agenda	
2.2 Approval of Agenda	
3. PUBLIC COMMENT PERIOD	
4. DELEGATIONS	
None.	
5. CORRESPONDENCE	
None.	
6. ADMINISTRATIVE COORDINATION	
6.1 Draft Minutes of Previous Meetings	
6.1.1 FPC Minutes of January 18, 2023	4 - 10
For review and approval	
6.2 Resolutions Without Meeting	
6.2.1 FPC RWM 2023-01 Appoint Trustee Yates and Rescind Trustee Scott's appointment to the Audit Committee	11 - 11
This is a Late item as the RWM process was not completed before publishing the agenda.	
6.3 Follow up Action List	12 - 14
For review	
7. BUSINESS - WORK PROGRAM ITEMS	

7.1 Q3 Financial Report - RFD 15 - 21

That Financial Planning Committee forward the December 31, 2023 financial report to Trust Council for approval.

7.2 Q3 Financial Forecast - BRF 22 - 28

If desired: That Financial Planning Committee forward the Q3 Financial Forecast to March 31, 2022 to Trust Council for information.

7.3 Areas of Overspending - BRF 29 - 30

Receive for information.

7.4 2023/24 Draft Budget Changes Since Last Review - BRF 31 - 34

7.4.1 ITC Board Response to Review of Budget Request - BRF 35 - 36

7.5 Budget Materials for Trust Council

The following budget package will be forwarded to Trust Council, amended as directed by Financial Planning Committee.

7.5.1 Draft Budget Session Outline 37 - 37

7.5.2 Draft Budget Assumptions and Principles - BRF 38 - 45

7.5.3 Draft Budget 2023/24 Overview - BRF 46 - 55

7.5.4 Budget Numeric Detail 56 - 57

7.5.5 Surplus Funds Allocation 58 - 58

7.5.6 Strategic Plan Projects - Budget Requests 59 - 77

7.5.7 LTC Projects - Budget Requests and Feasibility 78 - 111

7.5.8 Operational Projects and Staffing - Budget Requests 112 - 143

7.5.9 ITC Board Budget Request 144 - 147

7.5.10 Business Cases Not Advanced 148 - 157

7.6 Special Tax Requisition Request - RFD 158 - 162

That Financial Planning Committee recommend to Trust Council that the Salt Spring Island Local Trust Committee's request for a 2023/24 special tax requisition to fund work associated with delegated powers under Bylaw No. 154 be approved in the amount of $43,500.

7.6.1 Public Feedback on SSIWPA - BRF 163 - 193

7.6.2 SSI LTC Special Tax Requisition Request - RFD 194 - 203

7.7 Ministry Bylaws for Trust Council

7.7.1 Financial Plan Bylaw - RFD 204 - 210

That Financial Planning Committee forward Bylaw 191 (Financial Plan Bylaw 2023-2024) to Trust Council for approval.

7.7.2 Revenue Anticipation Borrowing Bylaw - RFD 211 - 213

That Financial Planning Committee forward Bylaw 192 (Revenue Anticipation Borrowing Bylaw 2023-2024) to Trust Council for approval.

7.8 Property Tax Assessment Notice Insert - BRF 214 - 218

7.9 Release of Draft 2023/24 Budget – Motion by Trustee Evans

To be provided by Trustee Evans

8. BUSINESS - OTHER

8.1 Electronic Meetings and Staff Time - BRF 219 - 223

Referred from the Denman Island LTC

8.2 Request from Governance Committee - BRF 224 - 224

9. BUSINESS - NEW

10. WORK PROGRAM

For review and referral to Trust Council before each quarterly TC meeting

10.1 Work Program Update - RFD 225 - 227

That Financial Planning Committee approve the proposed Work Program report [as presented or as amended], and that the report be forwarded to Trust Council.

11. NEXT MEETING

Wednesday, May 31, from 10:30 a.m. - 3:00 p.m.

Audit Committee will meet on the same day 10:00 a.m. to 10:30 a.m.

12. CLOSED MEETING

If desired:

That the meeting be closed to the public in accordance with the Community Charter, Part 4, Division 3, s.90, (quote the pertinent section here, for example, (1)(a) personal information about...) and that the recorder and staff [attend/not attend] the meeting.

13. RISE AND REPORT

If desired.

14. ADJOURNMENT

*Approximate time is provided for the convenience of the public only and is subject to change without notice.

Islands Trust

Financial Planning Committee
Minutes of Regular Meeting

Date of Meeting: **January 18, 2023**
Location: **Electronic Meeting**

Members Present:
Joe Bernardo, Local Trustee
Mairead Boland, Local Trustee
Tobi Elliott, Executive Committee Representative
Kristina Evans, Trust Programs Committee Representative
David Graham, Local Trustee
Peter Luckham, Executive Committee Representative
David Maude, Executive Committee Representative
Laura Patrick, Regional Planning Committee Representative
Tim Peterson, Executive Committee Representative

Member Regrets: Grant Scott, Islands Trust Conservancy Board Representative

Staff Present:
Russ Hotsenpiller, Chief Administrative Officer
Julia Mobbs, Director, Administrative Services
Clare Frater, Director, Trust Area Services
Stefan Cermak, Director, Planning Services
Nancy Roggers, Finance Officer
Robert Barlow, Legislative Services Clerk/Recorder

Others Present: No member of the public was present.

1. CALL TO ORDER

Interim Chair Peterson called the meeting to order at 10:07 a.m. and acknowledged that participants of the meeting were on the traditional and treaty territories of many First Nations.

Chair Peterson addressed agenda item #3 and #4 prior to agenda item #2.

3. AGENDA

3.1 Review of the Agenda

The following material was presented for consideration as a late item to be added to agenda item 8.2.1:

- Budget revision proposal from Trustee Boland that includes two documents: “Budget Revision Motion” and “Potential Savings”

Committee discussion included the process for managing late items.

3.2 Approval of Agenda

By general consent the Committee approved the agenda as amended.

Trustee Graham joined the meeting at 10:20 a.m.

4. PUBLIC COMMENT PERIOD

No members of the public were present.

2. COMMITTEE ELECTIONS AND APPOINTMENTS

2.1 Election of FPC Chair and Vice-Chair

It was noted that as per the FPC Terms of Reference (Trust Council Policy 2.3.3), the three trustees appointed to Committee membership by the Chair of Trust Council, being Trustees Bernardo, Boland and Graham, were eligible to stand for Chair.

Director Frater described the election process and initiated the election for the FPC Chair. Trustees Bernardo and Graham were nominated for Chair. Trustee Bernardo accepted his nomination; Trustee Graham declined his nomination.

Director Frater declared Trustee Bernardo Chair by acclamation.

Trustees Boland and Graham were nominated for Vice-Chair. Trustee Boland accepted her nomination; Trustee Graham declined his nomination.

Director Frater declared Trustee Boland Vice-Chair by acclamation.

Trustee Bernardo assumed the role of FPC Chair for the remainder of the meeting.

2.2 Appointment of the Audit Committee

Director Mobbs spoke to the agenda item, indicating that previous normal practice is for all members of FPC (except the Executive Committee members who are excluded from membership) to be appointed to on the Audit Committee.

FPC-2023-001
It was MOVED and SECONDED,
that Financial Planning Committee appoint Trustees Bernardo, Boland, Evans, Graham, Patrick and Scott to the Audit Committee for the 2022 to 2026 term.

During debate the Committee discussed the possibility of a Governance Committee (GC) representative on the FPC and the Audit Committee. A disparity was noted between Trust Council Policy 2.3.3, FPC Terms of Reference, and Trust Council policy 2.3.1, Council Committee System, whereas one provides FPC membership to the Governance Committee Chair while the other does not.

FPC acknowledged that, once a determination on the matter is made by Trust Council, there may be a further appointment to the FPC and the Audit Committee of the Governance Committee Chair.

The question on the motion was then called.

CARRIED

5. DELEGATIONS

None.

6. CORRESPONDENCE

6.1 October 12, 2022 Letter from Peter Grove, Chair of Previous Term's FPC to Chair of Current Term's FPC

Chair Bernardo noted that the letter was deferred from the November 25, 2022 meeting. Received for information.

The Committee returned to agenda item #2.

2. COMMITTEE ELECTIONS AND APPOINTMENTS

2.2 Appointment of the Audit Committee

FPC-2023-002
It was MOVED and SECONDED,
that Financial Planning Committee request staff to investigate policy regarding FPC membership with respect to Council Standing Committee appointments, and report back to Trust Council with recommendations for policy amendments.

CARRIED

7. ADMINISTRATIVE COORDINATION

7.1 Draft Minutes of Previous Meeting

7.1.1 Financial Planning Committee minutes of November 25, 2022

By general consent the Committee approved the minutes as presented.

7.2 Resolutions Without Meeting

None.

7.3 Follow up Action List (FUAL)

CAO Hotsenpiller spoke to exploring option A for Building Permit Review cost recovery, indicating that he has had several initial discussions with other local governments and is continuing to do so. Committee discussion included:

- Islands Trust does not manage the building permit process but other local governments do and levy fees to support all aspects of that process
- Islands Trust does not have a fee to cover the responsibility to ensure that a building permit complies with the relevant OCP and LUB

The Committee discussed the format of the FUAL, noting that:

- the FUAL has been used to track directions and decisions including those that do not have an assigned budget
- the possibility of estimating and tracking staff time and other resources for FPC projects to include on the FUAL
- Chair Bernardo suggested that Trustee Evans and Boland discuss with staff additional information that could be provided within a FUAL.

Director Frater spoke to options regarding legislative changes to support a revised distribution of special property tax requisition within a Trust Area and indicated that it is likely to be later in the year when she can provide those options to the Committee.

Director Mobbs spoke to the review of three Trust Council Policies and indicated that she hopes to provide material to the Committee in August.

8. BUSINESS – WORK PROGRAM ITEMS

8.1 Changes to the Budget Since the Last Review

Director Mobbs presented the briefing. Committee discussion included:

- the meaning and significance of changes to the BC Assessment Non-Market Change data for the Trust Area
- questions on the policy that guides the minimum balance to be held in the general revenue surplus fund
- an acknowledgement that the general purpose of the minimum balance is to fund operations between fiscal year-end and receipt of property tax revenues, as well as holding funds for significant unexpected events such as a pandemic
- the potential for self-insurance and a requisite separate reserve or contingency fund.

8.2 Budget 2023/24, Draft 2, Version 1

The Committee reviewed the business case presented for a Manager of Finance and Accounting full-time position. Committee discussion included:

- the impact of this potential new position on the budget and on the positive impact it might have in maintaining financial rigour and effective financial planning
- the implications of other options such as retaining current levels of staffing, hiring part-time position and use of contractors

- the experience and qualifications that would be needed for the position

Committee recessed at 12:20 and returned at 1:00 p.m.

The Committee reviewed the budget revision proposal, "Potential Savings", presented as a late item by Vice-Chair Boland, who indicated that the purpose of the document is to reduce the budget by approximately 3% in order to avoid or minimize any potential tax increase. Committee discussion included:

- impacts of reducing, deleting or "suspending" items from the draft budget
- impacts of new residents/new developments
- impacts of staff salary and wages increases
- impacts of interest rates and cost of living increases
- appropriate use of surplus funding
- need for "strategic thinking" particularly in regards to identifying which activities/projects directly or indirectly fulfill the mandate
- whether Islands Trust Conservancy requests need to be assessed by Trust Council rather than FPC
- the value of not funding activities or projects that will be undertaken nonetheless
- the value of not funding projects that have not been completed yet
- the possibility of doing "less" but doing it well
- some OCP reviews in the past have been done directly by the community on some small LTAs with little outside support
- the appropriate function of FPC in budget development. For example, whether the role of FPC is to minimize taxes by reducing the budget or to identify what are the most important activities/projects that need to be done and to create a budget based on those activities
- possibility of requesting all LTCs and other Committees to reconsider their budget requests and to improve the business cases they have provided
- some impetus to create new staff positions is because of the lack of staff to do essential work
- the impossibility to simply shift work on particular projects to other staff who may not have the expertise
- there are increasing expectations from First Nations to receive capacity funding to engage in OCP and LUB reviews and other referrals
- the $30,000 within the Reconciliation Action Plan is to develop relationships and protocol agreements with First Nations
- the lack of individuals living on the islands who wish to be minute takers has resulted in that responsibility being shifted to administrative staff which takes away from their capacity to do their own job
- most of the items listed on the "Potential Savings" document relate to Trust Council Committees and not the Local Trust Committees

Trustee Maude left the meeting at 3:26 p.m.

- potential messages to the committees that have provided business cases include:
    - review the amount requested

- is it accurate or can it be lessened?
- can it be deferred to another year?
- is it a priority?
- are there other opportunities to reduce the budget?

FPC-2023-003
It was MOVED and SECONDED,
that Financial Planning Committee request that Regional Planning Committee, Trust Programs Committee, Governance Committee, Executive Committee, Islands Trust Conservancy Board and staff review the budget areas in the draft budget revision list proposed by a trustee on January 18, 2023, and not yet voted on by FPC, and propose possible reductions for FPC's consideration and respond with their respective views by February 7, 2023.

CARRIED

8.3 Special Tax Requisition Request – RFD to Trust Council dated December 7, 2022

It was noted that the item is for information only as Trust Council has approved this project in concept and is being put forward to the public for consultation and that no action is required by FPC until that consultation is completed.

8.4 2023/24 Budget Public Consultation Program - RFD

Committee discussion included:

- timing of asking public input on a draft budget before a draft budget has been adopted by Trust Council
- public engagement on a proposed annual budget is optional and not required by legislation
- most municipalities do outreach in the Spring with a different kind of survey that provides an opportunity at the start of a budget cycle to comment on priorities and service levels
- the perception of the public if there is no consultation survey
- posting to the website for transparency the highlights of a draft budget is not the same as consultation
- possibility of other committees to review the survey questions

FPC-2023-004
It was MOVED and SECONDED,
that Financial Planning Committee does not initiate a budget public consultation survey for the 2023/24 draft budget.

CARRIED

Committee recessed at 4:22 p.m. and returned at 4:27 p.m.

9. BUSINESS – NEW

Trustee Evans provided notice of a motion for the next meeting in regards to "releasing the draft budget after the February meeting along with a highlighted areas of increase."

10. NEXT MEETING

Tuesday, February 14, 2023, from 10:30 a.m. to 3:00 p.m. It was noted that the Audit Committee will meet on the same day from 10:00 a.m. to approximately 10:30 a.m.

11. CLOSED MEETING

The Committee did not close the meeting.

12. RISE AND REPORT

As the Committee did not close the meeting, there was no need for the Committee to discuss this option.

13. ADJOURNMENT

By general consent the meeting adjourned at 4:34 p.m.

____
Trustee Bernardo, Chair

Certified Correct:

____
Robert Barlow, Legislative Services Clerk/Recorder

Minutes are not official until adopted at a subsequent meeting.

FINANCIAL PLANNING COMMITTEE

RESOLUTION WITHOUT MEETING

RESOLUTION WITHOUT MEETING NO. RWM-2023-01

The following matter is considered urgent and necessary in order to allow Trustee Yates to participate in the Annual Audit Committee meeting scheduled for February 14, 2023, as the Islands Trust Conservancy Board has replaced their representative on the Financial Planning Committee from Trustee Scott to Trustee Yates.

It was Moved by Trustee Maude and Seconded by Trustee Graham:
That Financial Planning Committee appoint Trustee Yates and rescind the appointment of Trustee Scott to the Annual Audit Committee.

TRUSTEES CONTACTED	DATE VOTE RECEIVED	VOTE
Joe Bernardo	February 9, 2023	In Favour
Mairead Boland	February 9, 2023	In Favour
Tobi Elliott	February 9, 2023	In Favour
Kristina Evans	February 9, 2023	In Favour
Peter Luckham	February 9, 2023	In Favour
Laura Patrick	February 9, 2023	In Favour
Tim Peterson	February 9, 2023	In Favour

TRUSTEES VOTE NOT AVAILABLE
David Graham
David Maude
Susan Yates

FINAL VOTE COUNT 7 IN FAVOUR
0 OPPOSED

THE CHAIR DECLARED THE ABOVE RESOLUTION CARRIED PURSUANT TO SECTION 13 OF THE *ISLANDS TRUST ACT* ON FEBRUARY 14, 2023.

____________________________ ____________________________

CHAIR'S SIGNATURE RECORDER'S SIGNATURE

Islands Trust

Follow Up Action Report

Financial Planning Committee

16-Feb-2022

Activity	Responsibility	Dates	Status
1 that Financial Planning Committee request staff to explore option A for Building Permit Review cost recovery.	Russ Hotsenpiller	Target: 14-Feb-2023	In Progress

31-May-2022

Activity	Responsibility	Dates	Status
1 that Financial Planning Committee recommend to the future FPC that options regarding legislative changes to support a revised distribution of special property tax requisition within a Trust Area be explored.	Clare Frater	Target: 30-Aug-2023	In Progress

12-Oct-2022

Activity	Responsibility	Dates	Status
1 **Re: Reserves and Surplus Policy:** that Financial Planning Committee request staff to investigate possible language changes to TC Policy 6.5.1 Reserves and Surplus to ensure that it does not violate best practices related to use of surplus funds to fund operating expenses.	Julia Mobbs	Target: 30-Aug-2023	In Progress

Follow Up Action Report

Financial Planning Committee

12-Oct-2022

Activity	Responsibility	Dates	Status
2 **Re: Special Tax Requisition Policy:** that Financial Planning Committee recommend that TC Policy 6.3.2 Special Property Tax Requisitions section 3.1 be amended to read 'The Islands Trust Council will evaluate and consider including a Local Trust Committee's local initiative program or service or program in the preliminary Islands Trust's general budget based on the following criteria:'.	Julia Mobbs	Target: 28-Jun-2023	In Progress
3 **Re: Special Tax Requisition Policy:** that Financial Planning Committee forward the proposed amendments to TC Policy 6.3.2 Special Property Tax Requisitions to Trust Council.	Julia Mobbs	Target: 28-Jun-2023	In Progress
4 **Re: Trustee Remuneration Policy:** that Financial Planning Committee request staff to bring back an amended Trust Remuneration Policy that includes consideration of an independent remuneration review by either task force or consultant once per trustee term, at least one year before the end of term.	Julia Mobbs	Target: 30-Aug-2023	In Progress
5 **Re: Trustee Remuneration Policy:** that Financial Planning Committee request staff to bring back an amended Trustee Remuneration Policy that includes consideration of the improvement opportunities identified in Appendix A: Assessment of UBCM elected official and board remuneration guide and Trust Council Policy 7.2.1 Trustee Remuneration.	Julia Mobbs	Target: 30-Aug-2023	In Progress

Follow Up Action Report

Financial Planning Committee

18-Jan-2023

	Activity	Responsibility	Dates	Status
1	that Financial Planning Committee appoint Trustees Bernardo, Boland, Evans, Graham, Patrick and Scott to the Audit Committee for the 2022 to 2026 term.	Robert Barlow	Target: 14-Feb-2023	Completed
2	that Financial Planning Committee request staff to investigate policy regarding FPC membership with respect to Council Standing Committee appointments, and report back to Trust Council with recommendations for policy amendments.	David Marlor	Target: 07-Mar-2023	In Progress
3	that Financial Planning Committee request that RPC, TPC, GC, EC, ITC and staff review the budget areas in the draft budget revision list proposed by a trustee on January 18, 2023, and not yet voted on by FPC, and propose possible reductions for FPC's consideration and respond with their respective views by February 7, 2023.	Clare Frater Russ Hotsenpiller Stefan Cermak	Target: 07-Feb-2023	Completed
4	that Financial Planning Committee does not initiate a budget public consultation survey for the 2023/24 draft budget.	Clare Frater	Target: 14-Feb-2023	Completed

Islands Trust

REQUEST FOR DECISION

To: Financial Planning Committee **For the Meeting of:** February 14, 2023

From: Nancy Roggers, Finance Officer **Date Prepared:** January 30, 2023

SUBJECT: Q3 FINANCIAL REPORT TO DECEMBER 31, 2023

RECOMMENDATION:
That Financial Planning Committee forward the December 31, 2023 financial report to Trust Council for approval.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The third quarter financial report indicates that Islands Trust is generally following the financial plan for 2022/23.

1 PURPOSE:
To summarize the findings of the December 31, 2022 third quarter financial report.

2 BACKGROUND:
Islands Trust *Policy 2.3.3 Financial Planning Committee Terms of Reference* requires the Financial Planning Committee (FPC) to report to Trust Council on the organization's financial management practices. Quarterly financial reports are prepared by staff, reviewed by FPC, and forwarded to Trust Council as part of this requirement.

Financial Report Findings
The benchmark for non-tax revenue sources and operational expenditures after nine months of operations can be estimated at 75% of the annual budget.

As at December 31, 2022 Islands Trust has consumed a net 70% of the annual approved budget which is slightly below benchmark for this time of year. Individual areas may experience minor overspending or underspending based on activities in the year to date. Individual revenue and expense items that vary significantly from the 75% benchmark set (where significance is determined as more or less than 10%, and more or less than $5,000) are discussed in this report.

Revenues
Total revenue is almost at 97% of budget as the Islands Trust's primary source of revenue, property taxes and levies, are received in full in the second quarter of the year. Individual sources of revenue are reported as follows:

- Fees & Sales – is reported at 53% of budget received which is lower than the benchmark by $58,000 (22%) to December 31, 2022. This is due to fewer application received than anticipated.
- Provincial Grant - Unrestricted has been received in full with an additional amount of $48,000 received as a one-time additional contribution to local governments and Islands Trust by the Provincial government.

- Provincial Grants – Restricted revenue is reported at 43% of budget received to December 31, 2022. This is due to delays in the Local Government Development Applications project where the supply and installation of the application has been delayed due to contractor commitments where the chosen contractor is the primary contractor for all BC municipalities that have received funding under this program.

- The General property tax levy, Special property tax levy, and Municipal property tax levy were all fully received in quarter two as per historical and usual timelines.

- Investment Income was higher than the benchmark by $103,000 due to increased interest rates over what was planned for in the approved budget.

Expenses by Service Area

Council Services

Council Services expenses include costs related to three main areas: Trust Council; Executive Committee; and Trust Area Services; plus an allocation of general administrative expenses. These expenses are reported at 74% of budget spent, lower than the 75% benchmark by $10,000 (1%). Individual expense lines within Council services that deviate from benchmark are as follows:

- Trust Area Services (TAS) costs are comprised of History and Heritage funding grants in aid, communications, legal services related to TAS projects, subscriptions, TAS team memberships, TAS projects such as the policy statement review, secretariat function, stewardship education, and reconciliation action plan, mobile devices, salaries and benefits, training, and travel costs associated with TAS staff. Total TAS spending to December 31, 2022 is $381,000 (61% of budget), lower than expected by approximately $85,000 (14%). This is due primarily to staff vacancies (Communications Specialist & Senior Intergovernmental Policy Advisor) resulting in unspent salaries dollars, delays in communications and reconciliation projects due to these same staff vacancies, and no work proceeding on stewardship education work due to new Trust Programs Committee still in orientation mode.

Local Trust Committee (LTC) Services

LTC Services expenses include costs related to five main areas: Local Trust Committees (LTCs); planning services projects; planning services staff; facilities; and bylaw enforcement; as well as an allocation of general administrative expenses. Inclusive of the general admin allocation, these expenses report at $4.5M (68% of budget) which is lower than the 75% benchmark by $463,000 (7%). Individual expense lines within LTC services that deviate from benchmark are as follows:

- Planning projects costs are comprised of all LTC projects, housing initiatives, groundwater recharge mapping, heritage overlap mapping, work associated with the Local Government Development Approvals program as well as the work of the SSI LTC project related to Watershed Protection Alliances (SSIWPA). Planning projects report at $366,000 (45% of budget), which is less than expected by $237,000 (30%). This underspending is due primarily to a combination of financial performance on the following projects:
    1. Weston Lake: Work on this project was completed in quarter one, with final spending coming in at 91% of budget.
    2. Housing Initiatives: These project funds ($5,000) are planned to be used in quarter four.

3. Heritage Overlay Mapping: The $74,000 budget for this project remains unspent. This project will not advance during this fiscal year due to vacancy in the Senior Intergovernmental Policy Advisor position which oversees this work.
4. Projects for Local Trust Committees: Overall, projects for Local Trust Committees are underspent against benchmark by $68,000 (22%) primarily due to staffing vacancies and the pause on LTC projects during the election and orientation of new Trustees.
5. Local Government Development Approvals Program: This project is 41% complete at the end of the third quarter, resulting in underspending against the 75% benchmark of $124,000 (34%). This project has experienced delays due to contractor delays where the chosen contractor is the primary contractor for all BC municipalities that have received funding under this program.

Islands Trust Conservancy (ITC) Services

Total ITC expenses include costs related to three main areas: Board expenses; Operations expenses; and Property management expenses; as well as an allocation of administrative expenses. Inclusive of the general admin allocation, these expenses were higher than the 75% benchmark by $23,000 (2%). Individual expense lines within ITC services that deviate from benchmark are as follows:

- Property Management costs include ITC property management expenses, ITC conservation planning and land securement expenses. Property management expenses are reported at $67,000 (41% of budget), which is lower than benchmark by $56,000 (34%). This is due primarily to very wet weather in November and December which prohibited planned work on planting projects and trail maintenance on nature reserves. This work has been delayed to the fourth quarter. In addition, there were lower than anticipated requests from First Nations for capacity funding to review the ITC Plan.

General Administration

Total general administrative expenditures include costs related to six main areas: Executive office; Administrative services; Office Operations; Information systems; Computer, Furniture and Equipment; and Amortization expense. General administration costs are allocated to the three service areas of the Trust (Council, LTC, and ITC) based on their relative dollar magnitudes for the period. In aggregate these expenses are reported at $1.62M (79% of budget), which is higher than the 75% benchmark by $79,000(4%).Individual expense lines within general administration that deviate from benchmark are as follows:

- Office Operations costs include costs for audit fees, bank charges, internet, payroll processing, insurance, portion of office rent and services contributed to the general admin area, postage and courier, recruitment costs, stationery and supplies, telephone, mobile devices, organization-wide training, and all staff meetings and recognition. Office operations costs are reported at $195,000 (60% of budget) which is less than benchmark by $50,000 (15%). This underspending is due primarily to unspent contract funds and audit fees which will be incurred in the fourth quarter.

- Information Systems costs include all software support and licensing, technical support, meeting streaming services, mobile devices salaries, benefits, training, and travel costs associated with information systems staff. These costs are higher than benchmark by $66,000 (12%) due to staff not using their vacation time in the year. Purchases of computer supplies have also been high for items such as headsets, mice, cables etc. to accommodate staff requests and new trustees.

- Computer/Furniture and Equipment costs include all hardware, software and furniture and equipment. These costs are reported at $83,000 (107% of budget) which is $25,000 (32%) higher than the benchmark. This is due to additional purchases of new trustee laptops over and above what was budgeted for.

Consolidated Expenses by Object

Public Sector Accounting Standards determine that financial reporting for government entities be reported "by function" (i.e.: service area) in the Statement of Financial Operations as presented in the earlier section of this report. Expenses "by object" (i.e.: type) are reported in accompanying financial statements notes. For purposes of greater transparency and understanding of Islands Trust financial results, December 31, 2022 expenses by object are shown as follows:

Object	2022/23 Approved Budget	Actuals to December 31, 2022	*% of Budget Consumed*
Staff Salaries and benefits	5,461,756	3,920,661	*72%*
Office Operations	1,090,150	836,275	*77%*
Council and trustee costs	823,054	608,856	*74%*
Elections	141,000	157,335	*112%*
Programs	1,244,230	533,820	*43%*
Legal - General	48,784	55,859	*115%*
Legal - Bylaw Enforcement	80,795	46,361	*57%*
Legal - Litigation	85,551	120,498	*141%*
Legal - Statutory Notices	17,850	9,120	*51%*
Travel/training and recruitment	141,187	119,503	*85%*
Subtotal	9,134,357	6,408,289	*70%*
Amortization	168,000	117,627	*70%*
Total Expenses	9,302,357	6,525,916	*70%*

Staff salaries and benefits costs are less than benchmark due to staff vacancies for the Senior Intergovernmental Policy Advisor for all three quarters, the Director of Planning Services in quarter two, the Regional Planning Manager for the Northern Office in quarter three, vacancies in Bylaw Enforcement throughout the first three quarters, and planner 1 and planner 2 positions in the Salt Spring Island office for all three quarters.

Office Operations costs are slightly higher than benchmark due to higher costs associated with the purchase of laptops for newly elected officials. Additional spending in this area was reported to and approved by Executive Committee when identified as a need.

Council and trustee costs are tracking as expected at 74% of budget spent.

Elections costs are higher than the benchmark where additional activities were undertaken that were not included in the original budget for unofficial advertising and for nomination and voter information mail outs to non-resident property owners. In addition, costs were higher than budget due to an increase in inflation rates where the actual inflation rate is higher than the anticipated inflation rates used for budget calculations.

Programs costs are less than the benchmark due to delays in strategic plan and LTC projects due to the elections and staffing shortages. The heritage overlay mapping project with a budget of $74,000 in the current year budget will not be advanced in the year due to vacancy in the Senior Intergovernmental Policy Advisor position.

Net Legal expenses overall for general, bylaw, litigation and statutory notices are tracking at a cumulative total of $58,000 higher than benchmark, 99.5% of budget due to higher than anticipated legal costs for legal issues relating to the new trust council for elections and meeting procedures, for ITC covenant management and ITC Plan legal opinions, and for bylaw enforcement and defense court actions.

Traveling/training and recruitment costs are above benchmark due to increased staff travel for ITC property management activities, increased planning staff travel for public hearings and community information meetings where meetings were pushed forward for completion prior to trustee elections and for increased travel by bylaw enforcement staff. Additional costs are also being incurred for staff training as catch-up takes place after three years of reduced training due to the ongoing pandemic.

Amortization expense is tracking as expected.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: None.

FINANCIAL: None. Expenditures to December 31, 2022 are within the overall Islands Trust annual approved budget.

POLICY: None.

IMPLEMENTATION/COMMUNICATIONS: None. Managing staff at Islands Trust and Islands Trust Conservancy will continue to receive financial reporting on their respective areas of oversight throughout the year.

FIRST NATIONS: None.

OTHER: None.

4 RELEVANT POLICY(S):

Islands Trust Policy 2.3.3 Financial Planning Committee Terms of Reference
Bylaw No. 185, Islands Trust Financial Plan Bylaw, 2022-2023

5 ATTACHMENT(S):

December 31, 2022 Financial Report

RESPONSE OPTIONS

Recommendation:
That Financial Planning Committee forward the ‘Q3 Financial Report to December 31, 2022’ to Trust Council for approval.

Alternative: None.

Prepared By: Nancy Roggers, Finance Officer
Reviewed By: Director, Administrative Services/February 9, 2023
CAO/February 9, 2023

Islands Trust
Detailed Statement of Operations
For The 9 Months Ending December 31, 2022

Expected % of Budget Received/Used as at Report date = 75%
Exceptions: Grant revenue, property tax levies, other revenues, project spending
Variances > +/- 10% include explanations

	Description	Approved Budget	Year to Date Actual	*% of budget received/ spent*
Revenue				
	Fees & Sales	264,724	**140,894**	53%
	Provincial Grant - Unrestricted	180,000	**228,000**	127%
	Provincial Grants - Restricted	367,000	**158,471**	43%
	General Property Tax Levy - All LTAs	7,309,863	**7,309,863**	100%
	Special Property Tax Requisition - SSI LTA	60,000	**60,000**	100%
	Municipal Property Tax Levy - Bowen Island Municipality	323,769	**323,769**	100%
	Investment Income + Other Income	20,001	**118,087**	590%
	Total Revenue	8,738,857	8,511,957	97%
Trust Council Services				
	Trust Council	461,562	**386,012**	84%
	Executive Committee	107,872	**86,784**	80%
	Trust Area Services	621,118	**380,941**	61%
	General Admin Allocation - 17%	339,254	**283,253**	83%
	Total Trust Council Services Expenses	1,529,806	**1,136,990**	74%
Local Trust Committee Services				
	Local Trust Committees	767,575	**610,290**	80%
	Projects **(Note 1)**	804,800	**366,169**	45%
	Planning Staff	2,858,258	**1,878,160**	66%
	LPS Facilities	361,889	**282,560**	78%
	Bylaw Enforcement	371,410	**251,896**	68%
	General Admin Allocation - 69%	1,471,492	**1,124,426**	76%
	Total Local Trust Committee Services Expenses	6,635,424	**4,513,501**	68%
Islands Trust Conservancy Services				
	Board	9,625	**7,347**	76%
	Conservancy Staff and Associated Costs	710,999	**582,913**	82%
	Property Management	164,330	**67,075**	41%
	General Admin Allocation - 13%	252,173	**218,090**	86%
	Total Trust Conservancy Expenses	1,137,127	**875,425**	77%
General Administration				
	Senior Management	432,337	**332,122**	77%
	Administrative Services	493,394	**408,168**	83%
	Office Operations	326,855	**194,871**	60%
	Information Systems	564,634	**489,654**	87%
	Computer/Furniture & Equipment	77,700	**83,328**	107%
	Amortization Expense	168,000	**117,627**	70%
	General Admin Recovery	(2,062,920)	**(1,625,769)**	79%
	Net General Administration Expenses	-	**-**	

Description	Approved Budget	Year to Date Actual	*% of budget received/ spent*
Total Expenses	9,302,357	**6,525,916**	70%
YTD Surplus (Shortfall)	(563,500)	**1,986,040**	
Changes to Amounts Invested in Tangible Capital Assets	168,000	45,549	
Transfer from (to) General Revenue Surplus Fund	183,500	(2,140,673)	
Transfer from (to) LTC Project Reserve Fund	143,600	76,015	
Transfer from (to) Special Tax Requisition Fund	68,400	33,068	
Net Balance	-	0	

	Approved Budget	Year to Date Actual	*% of budget received/ spent*
Note 1: LTC & Planning Services Project Spending			
LTC Projects funded by Reserve Fund	(8,214)	**-**	0%
Denman Farm Plan	7,314	**12,948**	177%
Denman Housing Review	13,500	**495**	4%
Gabriola Housing Options & Impacts	1,500	**-**	0%
Gabriola Ecological Protection Zone	1,500	**1,008**	67%
Galiano Groundwater Strategy Implementation	2,000	**156**	8%
Galiano Crown Lot Rezoning	1,000	**2,141**	214%
Gambier OCP/LUB	17,000	**18,420**	108%
Gambier Keats Island Shoreline Protection Review	3,500	**264**	8%
Hornby OCP Amendment Review	15,000	**8,080**	54%
Lasqueti OCP/LUB	3,000	**-**	0%
Mayne OCP/LUB	1,000	**2,146**	215%
Mayne Island Housing	1,500	**1,396**	93%
North Pender OCP/LUB	2,000	**639**	32%
North Pender Groundwater Strategy Implementation	2,000	**-**	0%
Salt Spring Ganges Village Area Planning	19,000	**15,424**	81%
Salt Spring Protect CDF Ecosystem	32,000	**-**	0%
Salt Spring Housing Challenges & Solutions	25,000	**3,570**	14%
SSIWPA - Coordination	60,000	**41,512**	69%
SSIWPA - Weston Lake	30,000	**27,294**	91%
SSIWPA - Water Protection Plan	38,400	**24,263**	63%
Saturna OCP/LUB	1,000	**1,284**	128%
South Pender OCP Minor Amendments	1,500	**3,946**	263%
South Pender LUB Minor Amendments	1,500	**4,099**	273%
Housing Initiatives	5,000	**-**	0%
Groundwater Recharge Mapping	86,800	**45,929**	53%
Heritage Overlay Mapping	74,000	**-**	0%
LG Development Approvals Program	367,000	**151,157**	41%
Total LTC Project Spending	804,800	**366,169**	45%

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 14, 2023
From:	Nancy Roggers, Finance Officer	**Date Prepared:**	February 2, 2023
SUBJECT:	**FINANCIAL FORECAST AS AT DECEMBER 31, 2022**		

PURPOSE:
To provide Financial Planning Committee with an overview of forecasted financial performance to the end of the current fiscal year, to support their responsibility for financial management oversight.

Historically, FPC has forwarded financial forecasts to Trust Council for their information. If FPC wishes to forward this report, a resolution to do so must be made.

BACKGROUND:
The forecasted financial results for March 31, 2023 have been prepared based on actual financial performance to December 31, 2022 plus estimates of forecasted spending for the remainder of the fiscal year.

DESCRIPTION	ANNUAL BUDGET	ACTUALS to December 31, 2022	FORECAST TO MARCH 31, 2023	*FORECAST OVER (UNDER) BUDGET*
TOTAL REVENUE	8,738,857	8,511,957	8,765,000	*26,143*
OPERATING EXPENSES	8,303,357	6,022,043	8,177,800	*(125,557)*
CAPITAL	77,700	83,328	87,000	*9,300*
PROJECTS	921,300	420,545	673,000	*(248,300)*
TOTAL EXPENDITURES	9,302,357	6,525,916	8,937,800	*(364,557)*
SURPLUS (SHORTFALL)	**(563,500)**	**1,986,041**	**(172,800)**	**390,700**
Funded by:				
Changes in amounts invested in TCA	168,000	45,549	170,500	*2,500*
Transfer from (to) Gen Rev Surplus Fund	183,500	(2,140,673)	(185,700)	*(369,200)*
Transfer from (to) LTC Project Reserve Fund	143,600	76,015	122,000	*(21,600)*
Transfer from (to) Special Property Tax Reserve Fund	68,400	33,068	66,000	*(2,400)*
Net unfunded	-	-	-	-

The forecast to March 31, 2023 reflects a projected shortfall of $172,800 which is less than the shortfall of $563,500 approved in the budget.

Total revenue is forecasted higher than budget due to additional provincial grants and increased interest income associated with higher interest rates than anticipated at budget time.

Operating expenses are forecasted lower than budgeted due primarily to underspending on salaries as a result of significant staff vacancies in the year. Underspending on salaries are partially offset by higher than budgeted BC Government Employees Union (BCGEU) agreement increases for union staff as well as higher than budgeted increases for excluded staff (management and CAO).

Capital spending is forecasted higher than budget due to the purchase of additional laptops for new trustees, above what was budgeted. This extra purchase was approved by Executive Committee earlier in the year.

Project spending is forecasted lower than budget due to specific project delays, or projects not moving forward at all in the year. Much of this is a result of vacancies in staff positions where that staff person would normally take on the project work or oversight.

An explanation of the significant revenue and expenditure areas contributing to this variance are as follows (where significance is determined as greater than or less than 10% from budget, and greater than or less than $5,000 from budget).

REVENUES

Total revenues are forecasted to land at $26,000 higher than budgeted due to:

- Fees & Sales – forecasted to be $76,700 (29%) under budget due to lower than anticipated application volumes estimated to be received in the year, as well as a few LTCs who adopted new fees later than anticipated.

- Federal Grant Income – forecasted to be $27,500 (13%) higher than budget due to $25,000 in additional grant funds received as part of the ITC's Species at Risk programming and $2,500 in Community Participation Funding from Transport Canada to cover costs associated with attending the Winter 2023 Oceans Protection Plan Forum.

- Provincial Grant Income, Non Restricted Annual Grant – forecasted to be $48,000 (27%) higher than budget due to additional funding received from the Provincial Government in April 2022.

- Provincial Grant Income Restricted on LTC projects – forecasted to be $7,000 (100%) higher than budget for grant funds received for the Denman Island LTC Farm Plan project. These grant funds are recorded as revenue as eligible spending on the project is incurred. This grant income was not included in the budget as it was not reported that the project would move ahead in fiscal 2022/23.

- Provincial Grant Income Restricted, LGDAP – forecasted to be $147,000 (-40%) below budget to due to delays in project work anticipated in the fiscal year. These grant funds are recorded as revenue as eligible spending on the project is incurred. With delayed spending on the project, corresponding delays in recognising the revenue stream is seen. The $147,000 will be seen in the F2024 budget and expenditures.

- Provincial Grant Income Restricted, Healthy Watersheds – forecasted to be $16,000 (100%) higher than budget for grant funds received for the Xetthecum Eco-cultural Mapping Project. These grant funds are recorded as revenue as eligible spending on the project is incurred. This grant income was not included in the budget as it was not reported that the project would move ahead in fiscal 2022/23.

- Interest Income – forecasted to be $151,000 (755%) higher than budget due to increased interest rates in our operating bank account. Budget estimate was based on very low interest rates that were in place in the previous fiscal year, which have now rebounded significantly.

EXPENDITURES:
Total expenditures are forecasted to be $365,000 under budget.

Significant areas of underspending and overspending by expense type include:

- Software Support and Licensing – forecasted overspending of $10,600 (13%) due to Zoom costs of approximately $11,000 for annual licensing not included in budget numbers.

- Meeting Streaming Services – forecasted overspending of $14,000 (100%) due to a renewed service contract for streaming public meetings of Islands Trust and the Islands Trust conservancy. In previous years this was treated as a trial product, but as the function has been embraced, this is now a standing operational item.

- Contract Services – forecasted underspending of $40,600 (-29%) due to delays in initiating projects to be paid for with these dollars including the creation of consists processes across the organisation, file management cleanup, and implementation of a new contact management database.

- Elections – forecasted overspending of $16,000 (11%) due to additional activities undertaken that were not included in the original budget for unofficial advertising and for nomination and voter information mail outs to non-resident property owners. In addition, the actual inflation rate is higher than the anticipated inflation rates used for budget calculations.

- ITC Ecosystem Mapping – forecasted underspending of $18,000 (-100%). This work was performed in-house by staff therefore an equal offsetting overspending in ITC staff salaries occurred where a co-op student undertook this work.

- Legal - the forecasted overspending of $63,900 (29%) overall is for general, bylaw, litigation and statutory notices and is due to higher than anticipated legal costs for legal issues relating to the new trust council for elections and meeting procedures, for ITC covenant management and ITC Plan legal opinions, and for bylaw enforcement and defense court actions.

- Meeting Expense – forecasted overspending of $8,400 (13%) due to higher costs for Trust Council and Executive Committee meetings based on expenditures for meetings to December 31/22. The location of Executive Committee members and increases in inflation have affected these costs.

- Office Services – forecasted underspending of $11,000 (18%) due to lower costs for offsite storage where offsite files were reviewed and destroyed based on required retention periods.

- Salaries and Benefits – forecasted underspending totaling $272,000 (-12%) due to the following factors:

    - Staff vacancies:
        - Salt Spring Island Regional Planning Manager – vacant 4.5 months
        - Gabriola Island Regional Planning Manager – vacant 3 months
        - Director of Planning Services – vacant 4.5 months
        - Senior Intergovernmental Policy Advisor – forecasted vacant 12 months
        - Bylaw Enforcement Officer Positions – vacant 12 months
        - Island Planner – vacant 7 months
        - Planner 1, SSI – vacant 9 months
        - Planner 1, GAB and Planner 2, SSI & GAB – shorter term vacancies throughout the year

    - Forecasted overspending due to a BC General Employee Union (BCGEU) increase budgeted at 2% and included in this forecast as actual increases of approximately 4%.

    - Forecasted overspending due to Excluded staff increases, budgeted at 2% and included in this forecast as actual increases of approximately 4%.

    - Overspending in information systems due to overtime and large balances for leave liability.

    - Overspending in administrative services due to overtime and extended paid staff leaves, where temporary full-time staff were backfilling for absences.

- Stationery & Supplies – forecasted overspending of $10,600 (34%) due to higher than anticipated costs for computer supplies for new Trustees and office supplies for new staff.

- Mobile Devices – forecasted overspending totaling $9,500 (58%) due to the expiration of mobile plan discounts that were not captured in the budget.

- Training and Conferences – forecasted overspending of $6,575 (15%) due to increased staff training where training was reduced over the prior three years due to COVID-19 and increase in conference costs due to inflation.

- Travel – forecasted overspending totalling $9800 (17%) due to an increase in travel costs for Islands Trust Conservancy staff where water taxi costs have increased substantially since the budget was approved, as well as increased volumes of travel for bylaw enforcement staff during the summer months to enforce bylaws.

- Computer Hardware & Software – forecasted overspending totalling $9,500 (13%) due to higher costs for Trustee laptops that were approved by Executive Committee

- Projects - forecasted underspending of $248,300 (-27%) due to the following factors where underspending has been offset by some overspending :

    - Underspending of $74,000 for the Heritage Overlay Mapping project which will not proceed this year due to a staff vacancy in the position scheduled to oversee the project.

    - Underspending of $147,000 for the Local Government Development Approvals Program grant where the work has been delayed and will take place next fiscal year.

    - Underspending of $15,000 for the Governance Management & Operations Review project where advancement on work has been delayed due to the end of the term and timing of forming the new Governance Committee.

    - Underspending of $7,000 for the Stewardship Education project where mailing costs for the 'Living in the Trust Area' mailing program were lower than anticipated due to more house sales in the region than anticipated at the time of budgeting.

Other variances are not considered significant for the purposes of reporting.

CONCLUSIONS:
The approved spending budget for fiscal year ending March 31, 2023 is $9.3M. Current forecasted spending for the year is $8.9M, which is less than planned by approximately $365,000 (-3.9%).

The budget planned for a transfer from the surplus fund of $183,500. The current forecast estimates a contribution to the surplus fund of approximately $185,700, representative of underspending against budget.

The forecast expects a reduced transfer from the LTC Project specific reserve fund of $122,000 and a reduced transfer from the SSI special property tax reserve fund of $66,000.

ATTACHMENT(S):

Q3 December 31, 2022 Financial Forecast

FOLLOW-UP: Forward to Trust Council for information.

Prepared By: Nancy Roggers, Finance Officer
Reviewed By: Director, Administrative Services

ISLANDS TRUST
Q3 Forecast to March 31, 2023

Acct #	Description	Annual Budget	YTD Actuals at December 31, 2022	FORECAST TO MARCH 31, 2023	Forecast Over (Under) budget $	Over (Under) budget %
REVENUES						
40300	Fees & Sales	264,724	140,894	188,000	*(76,724)*	*-29%*
44001	Federal Grant Income R	213,500	172,873	241,000	*27,500*	*13%*
45000	Provincial Grant Income Non R	180,000	228,000	228,000	*48,000*	*27%*
45001	Provincial Grant Income R on LTC projects	-	7,314	7,000	*7,000*	*100%*
45003	Provincial Grant Income R LGDAP	367,000	151,157	220,000	*(147,000)*	*-40%*
	Provincial Grant Income R Healthy Watersheds	-	-	16,000	*16,000*	*100%*
46000	Property Tax Levy General	7,309,863	7,309,863	7,310,000	*137*	*0%*
	Property Tax Levy - BIM	323,769	323,769	324,000	*231*	*0%*
46200	Special Levy Property Tax Requisition	60,000	60,000	60,000	*-*	*0%*
48000	Interest Income and Other Income	20,001	118,087	171,000	*150,999*	*755%*
	Total Revenue	8,738,857	8,511,957	8,765,000	*26,143*	*0%*
EXPENSES						
50500	Admin Cost Recovery	(2,062,920)	(1,625,769)	(2,063,000)	*(80)*	*0%*
50700	Admin Support Services	2,062,919	1,625,769	2,063,000	*81*	*0%*
50900	Amortization Expense	168,000	117,627	184,000	*16,000*	*10%*
50950	Applications Sponsored by EC	4,000	1,900	3,000	*(1,000)*	*-25%*
50951	NAPTEP Applications Sponsored by EC	1,000	-	-	*(1,000)*	*-100%*
50960	History and Heritage Funding Grants in Aid	4,000	6,000	8,000	*4,000*	*100%*
51000	Audit	20,000	330	20,000	*0*	*0%*
51500	Bank Charges & Interest	4,000	1,498	2,000	*(2,000)*	*-50%*
52500	Board of Variance	1,200	1,332	1,500	*300*	*25%*
54000	Committee Expense FPC	800	-	-	*(800)*	*-100%*
54100	Committee Expense RPC	800	295	300	*(500)*	*-63%*
54200	Committee Expense TPC	800	3,759	4,000	*3,200*	*400%*
54500	Communications	61,291	24,043	57,000	*(4,291)*	*-7%*
54580	FN Protocol Funds	5,004	-	2,000	*(3,004)*	*-60%*
55105	SW Support and Licensing	80,400	69,534	91,000	*10,600*	*13%*
55200	Internet	47,800	34,834	48,000	*200*	*0%*
55500	Technical Support	94,715	64,363	95,000	*285*	*0%*
55510	Meeting Streaming Services	-	11,934	14,000	*14,000*	*100%*
56500	Contract Services	140,600	43,739	100,000	*(40,600)*	*-29%*
57000	Elections	141,000	157,335	157,000	*16,000*	*11%*
60000	Insurance	192,000	146,624	199,000	*7,000*	*4%*
61100	ITC "Board Honoraria"	6,600	4,800	7,000	*400*	*6%*
61200	ITC "Board Meeting Expense"	1,425	1,044	2,000	*575*	*40%*
61210	ITC "Board Training & Conferences"	1,600	1,484	1,000	*(600)*	*-38%*
61300	ITC "Property Management"	137,780	55,150	138,000	*220*	*0%*
61500	Conservation Planning & Land Securement	26,550	11,925	25,000	*(1,550)*	*-6%*
61600	ITC "Ecosystem Mapping"	18,000	-	-	*(18,000)*	*-100%*
62000	Land Title Registrations	-	2,461	4,000	*4,000*	*100%*
63000	Legal "General"	48,784	55,859	72,000	*23,216*	*48%*
63100	Legal "Bylaw Enforcement Litigation"	80,795	46,361	55,000	*(25,795)*	*-32%*
63200	Legal "Litigation Defence"	85,551	120,498	152,000	*66,449*	*78%*
65000	LTC - Trustee Expense	4,501	1,455	4,000	*(501)*	*-11%*
65050	LTC "Executive Expense on LTC's"	12,000	9,504	12,000	*0*	*0%*
65200	LTC Local Exp LTC Meeting Expenses	32,399	20,849	34,000	*1,601*	*5%*
65210	LTC Local Exp APC Meeting Expenses	4,860	2,785	3,000	*(1,860)*	*-38%*
65220	LTC Local Exp Communications	5,000	3,930	6,000	*1,000*	*20%*
65230	LTC Local Exp Special Projects	4,749	242	3,000	*(1,749)*	*-37%*
67000	Meeting Expense	66,600	41,257	75,000	*8,400*	*13%*
67500	Memberships	13,899	11,904	16,000	*2,101*	*15%*
68100	Notices Statutory & Non Statutory	17,850	9,120	20,000	*2,150*	*12%*
69000	Office Rent	394,500	314,478	424,000	*29,500*	*7%*
69005	Office Services	61,000	37,564	50,000	*(11,000)*	*-18%*

70000	Postage & Courier	9,595	5,614	9,000	*(595)*	*-6%*
74000	Recruitment	6,000	8,011	11,000	*5,000*	*83%*
74900	Safety	5,000	3,232	5,000	*0*	*0%*
75100	Salaries - Admin Staff	2,232,803	1,689,572	1,936,000	*(296,803)*	*-13%*
75110	Benefits - Admin Staff	567,132	428,748	492,000	*(75,132)*	*-13%*
76100	Salaries - Planners & RPMs	1,409,006	931,433	1,529,000	*119,994*	*9%*
76110	Benefits Planners & RPMs	357,887	235,517	385,000	*27,113*	*8%*
77100	Salaries Planning Support	433,987	320,435	442,000	*8,013*	*2%*
77110	Benefits Planning Support	110,232	81,019	112,000	*1,768*	*2%*
78100	Salaries Bylaw	279,673	186,711	234,000	*(45,673)*	*-16%*
78110	Benefits Bylaw	71,037	47,226	60,000	*(11,037)*	*-16%*
79000	Stationary & Supplies	31,400	31,753	42,000	*10,600*	*34%*
79500	Subscriptions	6,660	4,683	6,000	*(660)*	*-10%*
80100	Telephone	12,100	10,731	14,000	*1,900*	*16%*
80300	Mobile Devices	16,490	19,288	26,000	*9,510*	*58%*
81100	Training "Organization Wide"	5,000	2,386	3,000	*(2,000)*	*-40%*
81200	Staff Meetings and Recognition	13,600	7,256	14,000	*400*	*3%*
81300	Training & Conferences	43,425	27,474	50,000	*6,575*	*15%*
81305	Travel for Training	16,035	18,146	21,000	*4,965*	*31%*
82300	Travel	57,127	56,231	67,000	*9,873*	*17%*
84100	Trustee Remuneration	554,424	414,433	556,000	*1,576*	*0%*
84110	Trustee Remuneration "CPP Expense"	20,177	15,598	20,000	*(177)*	*-1%*
84120	Trustee Remuneration Health/Dental Benefits	40,885	29,920	41,000	*115*	*0%*
84140	Trustee Remuneration Pay In Lieu of Benefits	1,000	667	1,000	*0*	*0%*
84150	Trustee Remuneration "Employer Health Tax"	9,141	8,146	11,000	*1,859*	*20%*
84500	Trustee Remuneration "Executive on LTC's"	1,689	-	2,000	*311*	*18%*
	Operating Expenses Subtotal	8,303,357	6,022,043	8,177,800	*(125,557)*	*-2%*
CAPITAL				-		
55101	Computer H/W & S/W	74,500	81,417	84,000	*9,500*	*13%*
69100/101	Furniture and Equipment	3,200	1,910	3,000	*(200)*	*-6%*
	Capital Subtotal	77,700	83,328	87,000	*9,300*	*12%*
PROJECTS						
	LTC Projects Funded by LTC Reserve Fund	143,600	76,015	122,000	*(21,600)*	*-15%*
	LTC Projects Funded by Special Requisition Surplus	68,400	51,556	66,000	*(2,400)*	*-4%*
	LTA Work Funded by Special Requisition (SSIWPA)	60,000	41,512	60,000	*0*	*0%*
	Strategic Plan Projects	275,800	100,305	198,000	*(77,800)*	*-28%*
	Operational Projects	373,500	151,157	227,000	*(146,500)*	*-39%*
	Projects Subtotal	921,300	420,545	673,000	*(248,300)*	*-27%*
	Total Expenditures	9,302,357	6,525,916	8,937,800	(364,557)	-3.9%
	Surplus (shortfall)	**(563,500)**	**1,986,041**	**(172,800)**	**390,700**	*-69%*
	Funded by:					
	Changes in amounts invested in TCA	168,000	45,549	170,500	*2,500*	*1%*
	Transfer (to) from General Revenue Surplus Fund	183,500	(2,140,673)	(185,700)	*(369,200)*	*-201%*
	Transfer (to) from LTC Project Specific Reserve Fund	143,600	76,015	122,000	*(21,600)*	*-15%*
	Transfer (to) from Special Tax Requisition Fund	68,400	33,068	66,000	*(2,400)*	*-4%*
	Net Surplus (Shortfall)	-	0	-	-	

BRIEFING

To:	**Executive Committee**	**For the Meeting of:**	February 22, 2023
From:	**Director, Administrative Services**	**Date Prepared:**	February 3, 2023
SUBJECT:	**Actual and Forecasted Over Expenditures**		

PURPOSE:

To inform Executive Committee of actual and forecasted overspending in individual general ledger (GL) accounts for the fiscal 2022/23 year, in accordance with Islands Trust Council Policy 6.5.2 *Budget Control and Adjustment Authority*.

BACKGROUND:

Trust Council Policy 6.5.2 *Budget Control and Adjustment Authority* provides the authority by which periodic adjustments can be made to the approved annual operating budget and the timing when Trust Council and the minister have to be notified of either changes to the budget or anticipated operating deficits. Section D. 3 reads:

> *"When an actual or anticipated over expenditure (whichever comes first) exceeds $20,000 for a project or general ledger budget line within an Operational Unit, management must inform the Executive Committee at the next scheduled Executive Committee meeting, and continue to provide reports on the status of the project or budget line to the Executive Committee on a monthly basis, or as frequently as requested by the Executive Committee. Upon being informed of an over expenditure, the Executive Committee will decide what initial corrective action will be taken, if any. Copies of all Executive Committee notifications and reports on over expenditures will be copied to members of the Financial Planning Committee."*

Third quarter financial forecasts prepared based on December 31, 2022 actual information adjusted for anticipated spending for the remainder of the fiscal period have identified general ledger budget lines which are forecasted to be overspent in excess of $20,000. Staff provide information to inform Executive Committee of these areas, per policy direction, as follows:

General Ledger Budget Line	Approved Annual Budget ($)	Forecasted Annual Spending ($)	Forecasted Over-spending ($)	Reason	Mitigation suggestion, if required
Legal – General	48,784	72,000	*23,216*	Increased legal requests associated with: ITC 5-year plan, New Council term logistics, North Pender LTC legal enquiries	This forecasted overspending is offset by almost equal forecasted underspending in Legal – Bylaw Enforcement Litigation costs. As such, no further action is planned to address this line.

Legal – Litigation Defence	85,551	152,000	*66,449*	Higher than anticipated costs for defending challenges to local trust committees' land use bylaws.	As directed by EC, if required.

There are several general ledger items which are forecasted to be underspent within the Islands Trust budget. As Policy 6.5.2 does not provide directive to report on the specifics of these line items, no discussion is advanced on significant areas of underspending in this report unless they have been intentionally used to offset significant areas of overspending, as noted in the above table. However, areas of underspending that are not mentioned will offset the above areas of overspending in the overall Trust budget. Details of all forecasted overspending and underspending by line item can be found in the December 31, 2022 Financial Forecast presented to FPC at their February 14, 2023 meeting.

On an overall basis, the approved budget provided for spending of approximately $9.3M. Forecasted spending is anticipated at approximately $8.9M for the fiscal year, generating a net underspending of approximately $400,000. Adjustments to remove capital spending at year-end will further increase the noted level of underspending. As such, it is reasonable to conclude that the areas of individual overspending noted above will not put the total Islands Trust budget in jeopardy.

ATTACHMENT(S):

1. None.

FOLLOW-UP:

A copy of this Executive Committee notification report has been provided to members of the Financial Planning Committee in accordance with Policy 6.5.2 s3. Further direction may be received from Executive Committee.

Prepared By: Director, Administrative Services
Reviewed By/Date:

BRIEFING

To:	**Financial Planning Committee**	**For the Meeting of:**	February 14, 2023
From:	**Director, Administrative Services**	**Date Prepared:**	February 8, 2023
SUBJECT:	**Changes to the Draft 2023/24 Budget**		

PURPOSE:

To inform the Financial Planning Committee (FPC) of changes made to the draft 2023/24 budget since it was last reviewed by the Committee.

BACKGROUND:

Since FPC met in January and reviewed the draft 2023/24 budget, a number of updates have been made to the draft budget.

SUMMARY OF BUDGET CHANGES

External Revenues
Total revenues have increased by $116,000:

- LTA general tax increase has shifted from 2.95% to 4.60%
- The BIM tax levy has moved shifted from $354,722 to $353,255
- Decrease of $70,000 from other external revenue sources (i.e.: fees)

Expenses
Total spending has increased from $9.8M to $9.9M. Primary drivers of the increase are as follows:

- Increase in CPI to 7% increasing trustee remuneration and associated costs
- Increase in salaries and benefits costs to reflect increases for excluded staff
- Submission of a new $15,000 funding request to upgrade the Trust's expense claim system
- Increase in planned spending for the LGDAP project carrying forward into next fiscal year

Shortfall, Surplus & Reserves

- The budgeted shortfall has increased from $321,000 to $334,900, requiring internal funds to balance
- Transfer from surplus has decreased from $269,000 to $251,000
- Transfer from LTC project reserve fund has increased from $52,000 to $83,900

CHANGES TO SPENDING

Committee and Board Funding Requests
At the request of FPC, Trust Committees and the ITC Board reviewed their funding requests for next fiscal year and passed resolutions related to these funding requests. The following changes have been reflected in the draft budget because of these conversations:

Governance Committee (GC):

That the Governance Committee request operational funds in the draft 2023/24 budget be increased to $3,000 and the $15,000 contingency fund for expert advice be removed.

The net change to the draft budget as a result of this resolution is a decreased in planned spending of $13,000.

Regional Planning Committee (RPC):

That Regional Planning Committee reduce placeholder budget to $30,000 for the 2023/2024 budget year.

That Regional Planning Committee forward to the Financial Planning Committee, for inclusion in the Fiscal Year 2023/24 Budget, the business case for $10,000 related to the implementation of the Islands Trust Freshwater Sustainability Strategy.

The net change in the funding request from RPC is a reduction of $10,000.

Trust Programs Committee (TPC):

that Trust Programs Committee propose a reduction to the Financial Planning Committee from $15,000 to $12,000 to the Secretariat Services Program for the 2023/24 fiscal year.

that Trust Programs Committee, in light of the request from Financial Planning Committee to reduce requested funds, reduce the request from $20,000 to $15,000 for the Stewardship Education Program for the 2023/24 fiscal year.

The net change in the funding request from TPC is a reduction of $8,000.

Islands Trust Conservancy Board (ITCB):

that Islands Trust Conservancy Board has carefully considered potential budget item reductions and their implications and has concluded that its budget request is necessary and responsible.

There is no change to the budget as a result of ITCB's secondary review of their budget request.

Executive Committee (EC):
At the time of FPC agenda circulation, EC has not yet met to review their funding requests and as such, no changes have been made to reflect new information on these items. EC meets on February 13, the day immediately before the FPC meeting on February 14. The Chair of EC and supporting staff will provide a verbal update to FPC on results of their conversations related to their funding requests.

Operational Projects:
A new business case has been submitted requesting $15,000 to upgrade the existing expense claim system used by Islands Trust staff and trustees. The amount of the request has been included in the updated version of the draft budget.

Executive Committee and Council Committee Meetings
Committees have met and made decisions which inform meeting budgets for next fiscal year as follows:

- Executive Committee set their meeting dates and formats for the following year, setting a plan for four in-person meetings with the remainder to be held electronically. The budget has been adjusted to reflect $5,200 for these in-person meetings.
- Financial Planning Committee made a resolution to conduct all meetings electronically and as such has no meeting dollars in the budget.
- Regional Planning Committee made a resolution to conduct one meeting in-person and as such has $1,000 in the budget.

- Trust Programs Committee is exploring venue options for two in-person meetings, and as such has retained their meeting budget of $2000.
- Governance Committee has not set meeting dates or formats, however has requested $3,000 in 'operating funds' which are assumed to be this budget line. This has been reflected in the budget.

Galiano Island Office Lease
Conversations with Galiano Island trustees and staff regarding use of the Galiano Island office has concluded. Results of the conversations support Islands Trust not renewing the office lease, which is set to expire April 30, 2022. The budget has been adjusted to reflect this decision, generating a savings of $10,000 in the draft budget.

Trustee Remuneration
Trustee remuneration has been updated to reflect December CPI at 7.0%. This value was formerly reflected at 6.7% based on November CPI. This change has resulted in a small increase to trustee remuneration and associated costs such as Employer Health Tax.

Staff Salaries & Benefits
The largest expense in the Trust budget has been amended as follows:

- Former budget versions included estimates of excluded staff salaries, as raises had not yet been determined for the current fiscal year. The current version of the budget reflects actual new salaries for all excluded staff and the CAO as well as estimates for increases next fiscal year.
- A single staff position was not properly linked to the salaries total in previous budget versions. This error has been corrected, increasing salaries by approximately $98,000.
- Special training amounts for the CAO were approved by EC and are now reflected in the draft budget.
- Total salaries budgets have been reduced to reflect expected turnover in a given year. The 3-year average of underspending in salaries is approximately 2.5%. Staff have updated the salaries reduction to reflect 2.5% of budgeted salaries, increasing the churn value from $120,000 in previous budget drafts to $160,000 in the current budget draft, reducing salaries expense by $40,000.

Software and Hardware Costs:

- New staff positions in the budget require purchases of new equipment, as older equipment reaches the end of its useful life. Inclusion of three new laptops for proposed new hires has been added to the capital budget, increasing this budget by $7,500.
- Amounts related to specific software programs have been updated to reflect actual quotes from vendors and/or new information from staff regarding licences for existing programs.

Carry Forward of Unspent Project Funds:

- LG Development Applications Approvals Program – this project and related software installation is funded entirely by grant funds. Former versions of the budget included $125,000 in both grant revenues and expenses, reflecting the portion of work planned for next fiscal year. With the project advancing less quickly than planned in the current year, more of the work will be completed next year. As such, grant revenues and expenses have been updated to reflect $147,795 in the draft budget.

CHANGES TO REVENUES

Fees Revenue
Fees revenue is estimated based on actual application fees by LTA, and estimated application volumes. Previous versions of the budget assumed pandemic-level application volumes would continue. However, analysis of current application volumes indicates a downward trend from previous levels. It is assumed this downward trend is a result of rising interest rates, rising inflation, and increased application fees over previous

years. The volume of applications seen in the early pandemic years was unusually high, reflected in the unusually high NMC value reported for the Trust Area in 2022.

This reduction in anticipated volumes has been incorporated in the estimated fees revenues in the draft 2023/24 budget, taking the assumption that current year application volumes are a reasonable indicator of what might be expected next fiscal year. This has resulted in a reduction to fees revenue of approximately $73,000 in the draft budget. Reducing this source of external revenue means an increase in other sources of revenue to offset planned spending.

BIM Levy:
Changes to the overall budget impact local trust area taxation as well as the BIM tax levy. The allocation of expenses across business units impacts the municipal pool allocation rate which informs the calculation of the BIM levy. Changes to the budget have resulted in a municipal pool allocation rate of 29.4% versus the previous budget draft rate of 30.1% which contributes to a decrease in the BIM levy.

The BIM levy is calculated at $353,255 in the current draft budget, which is lower than the previous draft budget amount which was $354,722. The current budget figure represents an increase over the prior year levy of 9.1%. Of this percentage, about 6.56% is expected to be collected from factors associated with NMC in the taxable property base.

Local Trust Area Taxes:
- The former budget reflected a LTA taxes were reflected at a 2.75% increase, plus a 8.01% additional increase coming from non-market factors.
- The current budget reflects a LTA tax increase of 4.60%, plus a 8.01% additional increase coming from non-market factors.

This increase in taxation is due in part to increase planned spending as well as reduced revenue expected from application fees and reduced revenue collected from the BIM tax levy.

Draws from Surplus & Reserves:
The total draw from all surplus and reserve funds is $334,900 in the current draft budget, compared to $321,000 in the previous version of the draft budget, broken down as follows:
- Transfer from General revenue surplus $251,000, a decrease of 18,000
- Transfer from LTC project reserve fund $83,900, an increase of $31,900 from the previous budget draft

General Revenue Surplus Fund Balance
The projected balance in the general revenue surplus fund at the end of fiscal 2023/24 based on the current version of the draft budget is approximately 106% of the recommended minimum balance per Policy 6.5.1 Reserves and Surplus, or approximately $1.96M versus the $1.85M minimum balance requirement. This calculation takes into consideration anticipated results from the current fiscal year forecast plus the draft budget for next fiscal year. If actual results from the current year vary significantly from projections, this estimate of surplus balance may change significantly as well.

ATTACHMENT(S):

1. None.

FOLLOW-UP:

- As directed by FPC.

Prepared By: Director, Administrative Services
Prepared By:

ISLANDS TRUST CONSERVANCY

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 14, 2023
From:	Islands Trust Conservancy Board	**Date Prepared:**	February 3, 2023

SUBJECT: **Draft Budget 2023/24, Review of Islands Trust Conservancy Funding Requests**

PURPOSE: To respond to the request from Financial Planning Committee (FPC) to review the Islands Trust Conservancy (ITC) funding request for the 2023/24 fiscal year and report back to FPC with additional information and identified reductions where possible.

BACKGROUND:

At its January 18, 2023 meeting, Financial Planning Committee (FPC) passed the following resolution:

> **FPC-2023-003**
> **It was MOVED and SECONDED,**
> that Financial Planning Committee request that Regional Planning Committee, Trust Programs Committee, Governance Committee, Executive Committee, Islands Trust Conservancy Board and staff review the budget areas in the draft budget revision list proposed by a trustee on January 18, 2023, and not yet voted on by FPC, and propose possible reductions for FPC's consideration and respond with their respective views by February 7, 2023.

The Islands Trust Conservancy (ITC) Board considered the FPC request and a related briefing at its January 24, 2023 meeting.

As requested by FPC, the ITC Board reviewed the "draft budget revision" which suggested that the ITC Board reduce its budget by $12,800, flagging 'ITC-mapping' as an area of potential reduction. The ITC Board went through its budget line by line to identify possible areas of reduction. The ITC Board also considered the following:

- The careful process undertaken to reflect ITC strategic priorities in the ITC budget request;
- Current inflation rates and how these are incorporated into the budget;
- The increasing costs of land management as the ITC Board takes on new properties;
- The added funding from Environment and Climate Change Canada for the Species at Risk Program and related responsibilities;
- The critical importance of the work of the ITC given the increased development and many new property owners in the Islands Trust Area; and,
- The impacts to the budget from the new collective agreement.

After serious consideration of areas of potential budget reduction, the ITC Board passed the following resolution:

> **ITC-2023-007**
> **It was MOVED and SECONDED,**
> that Islands Trust Conservancy Board has carefully considered potential budget item reductions and their implications and has concluded that its budget request is necessary and responsible.

ATTACHMENT(S): None

FOLLOW-UP: Staff and the ITC representative to the Financial Planning Committee will convey the results of FPC and Trust Council deliberations to the ITC Board at its March 14, 2023 meeting.

Prepared By: Kate Emmings, Manager, Islands Trust Conservancy

Reviewed By/Date: Clare Frater, Director, Trust Area Services / February 6, 2023

Islands Trust

March 2023 Islands Trust Council
2023/24 Proposed Budget

Purpose:

- To provide Trust Council with an overview of the Financial Planning Committee's recommended 2023/24 budget;
- To discuss the proposed revenues, expenses, and resulting surplus balances with Trust Council and receive direction for amendments as needed;
- To provide an opportunity for questions, comments and debate amongst Trustees in advance of Trust Council's budget approval on Thursday, March 19, 2023.

Resources: **Financial Planning Committee**
Julia Mobbs, Director, Administrative Services (DAS)
Russ Hotsenpiller, Chief Administrative Officer (CAO)
Stefan Cermak, Director, Planning Services (DPS)
Clare Frater, Director, Trust Area Services (DTAS)
David Marlor, Director, Legislative Services (DLS)

WHAT	WHO
Introduction *(4 minutes)*	Chair, FPC
Comments *(1 minutes)*	Chief Administrative Officer

1. **2023/24 Proposed Budget Overview** *(up to 25 minutes)*
Document References
• Budget Assumptions and Principles (BAP)
• Draft Budget Overview
• Draft Budget Detail
• Funding Requests Summary
  o Strategic Plan Initiatives
  o Committee Projects
  o Operational Initiatives
	Director, Administrative Services – general overview
	
	Senior Management Team – specific funding requests

Questions, Comments, Debate, Direction for Change *(remainder, up to 2.25 hours)*	Trustees
2. **Special Property Tax Requisition** *(15 minutes)* • Review SSI LTC request for special property tax requisition	Director, Planning Services/ Chair, SSI LTC

NEXT STEPS:

- Trust Council will approve a budget and direct staff to prepare the 5-year financial plan bylaw (March TC meeting)
- Trust Council will approve the 5-year financial plan bylaw (March TC meeting)
- Staff will forward the financial plan bylaw with an accompanying report to the Minister of Municipal Affairs by March 31.
- The Director, Administrative Services will take a vacation.
- Upon receipt of Ministerial approval of the financial plan bylaw, Trust Council will adopt bylaw by RWM.

ISLANDS TRUST

2023/24 Draft Budget Assumptions and Principles

March 2023

Draft Budget Development Process:

During the budget cycle, each line of the detailed draft budget is reviewed by the responsible manager and Director, giving consideration to previous years' spending and future work programs and services (including Trust Council's Strategic Plan initiatives). Planning staff review planning project needs with local trust committees and identify top priorities and senior staff review project recommendations with Trust Council's committees and Executive Committee. The Islands Trust Conservancy Board requests budget funding levels appropriate to support the goals in its Regional Conservation Plan and other fiscal initiatives. Directors review their respective Committee work programs, policy requirements and operational needs to ensure activities are appropriately funded. The Director of Administrative Services reviews the consolidated spending on behalf of the organization with respect to completeness and accuracy and compiles the detailed budget for the year. The draft budget detail is reviewed by the Islands Trust management team prior to being submitted to the Financial Planning Committee for review and consideration. A first draft of the budget is forwarded to Trust Council in December of each year.

Changes to information in this table since it was last reviewed by Trust Council have been made in blue font and/or strikethrough font for ease of identification and review.

REVENUES			
	ITEM	**ASSUMPTION/PRINCIPLE**	**DATA SOURCE**
1	**Fees and Sales**	Budgeted fees revenue has historically been based on an average of previous years' actual revenues, adjusted for trends identified by the Director, Planning Services. In June 2021, Trust Council amended their Application Processing Services Policy 5.6.1 which includes a revised Model Fees Bylaw for consideration by LTCs. . LTCs have adopted new fees bylaws based on the revised model fees. Budgeted fees revenue for 2023/24 will be based on the following: - ~~Estimated application volumes, by type and by local trust area based on fiscal 2022/23 volumes~~ - ~~Estimated application fees by type and by local trust area, as determined by Trust Council's revised model bylaw approved in June 2021.~~ - Forecasted fees revenue for the current 2022/23 fiscal year, plus 2%. The 2% increase aligns with LTC fees bylaws which indicate fees will increase by this amount annually on April 1.	Historical application volume levels seen in the ~~two~~ most recent fiscal year~~s~~. Model Fees Bylaw as approved in Trust Council's Application Processing Services Policy 5.6.1. All LTCs except North Pender and Saturna have adopted new fees bylaws as of the date of budget drafting.

2	**Provincial Grant Funding - Unrestricted**	Unrestricted grants are given without restrictions dictating how the funds must be spent. The Provincial grant funds received by Islands Trust annually are unrestricted. These grants are recorded as revenue when they are received. Assumed that unrestricted grant funding from the Province will be received, and that the value will remain consistent with prior years. Although there is a Trust Council resolution to request more funds from the Province, no work has progressed on this task and progress is unlikely in the short term. As such, no increase in funds is anticipated at this time.	Prior year funding levels.
3	**Provincial Grant Funding – Restricted**	Restricted grants have restrictions dictating how the grant funds must be spent by the receiver. These grants are recorded as revenue only when eligible expenses have been incurred. 1. Local Government Development Approvals Program: In fiscal 2021/22, Island Trust was awarded a grant of \$367,795 under the 2021 Local Government Development Approvals Program. Assume the following spending schedule associated with this grant: F2021/22 - \$183,900 received, nil spent F2022/23 – Planned spending \$~~243,000~~ \$220,000 F2023/24 – Planned spending \$~~125,000~~ \$147,795 2. Indigenous Watersheds Initiative (IWI): \$38,000 received, assumed full amount to be spent in fiscal 2023/24. The planned spending in F2023/24 will be reflected as revenue in the draft budget, along with the related expenses the grant will pay for.	Signed grant agreements between: 1. Islands Trust and Province of BC: Local Government Development Approvals Program (LGDAP) 2. Islands Trust and Province of BC: Indigenous Watersheds Initiative (IWI) Other grants as identified and approved.
4	**Federal Grant Funding – Restricted**	Restricted grants have restrictions dictating how the grant funds must be spent by the receiver. These grants are recorded as revenue only when eligible expenses have been incurred. In May 2022, Environment and Climate Change Canada (ECCC) extended their funding agreement with the ITC for their continued work related to protection of Species at Risk in the Trust Area. The new agreement totals \$668,000 in funding over the next 3 fiscal years to March 31, 2026. Of the total funding awarded, \$220,000 relates to work to be performed in fiscal 2023/24. This amount is recognised as revenue in the draft budget, along with the related expenses paid for by the grant. Related expenses are included in their appropriate area of spending and are not shown separately as their own line item.	The extended grant agreement between Islands Trust Conservancy (ITC) Board and Environment and Climate Change Canada is still in negotiations. The ITC Board has passed a resolution to accept the funding and extend the program until March 31, 2026 (resolution ITC-2022-026).

5	**Property Taxes - General**	Assumed property tax revenue will be required to balance the Islands Trust budget. Assumed the full balance requisitioned will be received by Islands Trust under normal timelines. It is assumed that there will be increased pressures on taxation in the coming budget year as a result of: - Reduced minimum balance surplus levels, meaning less funds available to draw from to balance the budget as has been historical practice of the Trust. - Anticipated increases in the operating budget - Anticipated increases in project budgets	Draft budget expenditures less amortization expense (non-cash item), less other revenue sources.
6	**Property Taxes - Non-Market Change (NMC) in Tax Base**	The property tax base within the Islands Trust Area will grow due to new development activity and changes in use. Assumed that jurisdictions 763 and 764 remain an appropriate representation of the Non-Market Change (NMC) within the total Trust Area. Non-Market Change relates to things such as new construction, property class changes, exemption changes, zoning changes.	~~Draft 1 of the budget retains the previous budget's Non-Market Change (NMC) values.~~ BC Assessment report provided in January each year indicates non-market growth for the Trust Area and is updated in the draft budget at that time.
7	**Property Taxes – Special Requisitions**	Assumed Salt Spring Island Local Trust Committee (SSI LTC) will request by way of resolution, a special levy to continue the Salt Spring Island Watershed Protection Alliance (SSIWPA).	Trust Council *Policy 6.3.2 Special Property Tax Requisition* SSI LTC resolution #2022-124
8	**Property Taxes – Bowen Island Municipality (BIM)**	Assumed relevant policy regarding this requisition will remain unchanged.	Trust Council Policy *7.2.6 Municipal Tax Requisition Calculation*
9	**Investment Income**	Assumed interest income will be higher than recent historical levels due to rising interest rates. Assumed Islands Trust will continue to invest in conservative investments in line with legislation. Assumed sustainable investment vehicles will be secured for a portion of invested funds to align with Trust values.	Islands Trust Act, Community Charter, current interest rate trends and investment advisor information.
10	**Other Grant Funding**	Islands Trust will continue to monitor grant opportunities available for corporate work, but does not expect significant new inflows of revenue from this source. Any budgeted revenue from grant funds for projects will be offset by a budgeted expense for the same amount, to ensure appropriate conservatism in the budget.	Current grant programs available to Islands Trust and historical inflows of grant funding.

EXPENSES			
	ITEM	**ASSUMPTION/PRINCIPLE**	**DATA SOURCE**
11	**Inflation**	The cost of goods and services will rise in line with inflation. Application of this assumption is not always applied in a direct manner whereby all expenses are increased by a CPI. Rather, where real spending trends are analysed for purposes of generating a budget figure, historical averages are most frequently rounded upwards, with special considerations given to expenditure types experiencing higher than typical increases, including standard rates for contractors where work is most often completed by external parties (i.e.: strategic plan projects).	Consumer Price Index (CPI) for Victoria, as reported for the month of December by BC Statistics (based on Statistics Canada data), to assess if current inflation accommodations are appropriate. This assumption is updated when December CPI is available in January.
12	**Staffing Levels**	Assumed Island Trust management will bring forward funding requests for additional staff positions if desired, or revised staffing complements that result in budget increases. Decreased staffing levels may result in a reduced level of services, functions, or quality of work. New functions or services may require either additional staffing or the deletion of some existing functions or service levels.	Current staffing levels, plus: 1 FTE: LTC Meeting Administrator 1 FTE: Administrative Coordinator 1 FTE: Manager, Finance & Accounting 6 staff reclassification proposals
13	**Staff Salaries and Benefits**	Assumed that staff will continue to be appointed subject to the *Public Services Act* and the *Public Service Labour Relations Act*, in accordance with the *Islands Trust Act*. Assumed costs for staff salaries and benefits will rise in accordance with relevant legislation and union agreements.	*Public Service Labour Relations Act* (all staff). *Public Service Act* and Public Service Agency (PSA) policy on salary administration for management employees (exempt staff). BCGEU union agreement (union staff). Public Service Agency (benefits costs/rate, all staff) – based on prior year benefit rate in the absence of information from PSA whose timing is delayed due to provincial budget delays.
14	**First Nations Engagement**	First Nations engagement and reconciliation activities should be integrated into Islands Trust work and budget development. All business cases should include	Trust Council Policy 6.1.1 First Nations Engagement Principles

	and Reconciliation	consideration of First Nations engagement needs (e.g. capacity funding, relationship building opportunities) and opportunities Identification of staff/contractor time and other resource needs.to advance reconciliation and identify associated costs.	Trust Council and Islands Trust Conservancy Reconciliation Declarations Identification of ways to promote early and meaningful engagement with First Nations governments and undertake reconciliation activities and associated resource needs.
15	**Engagement and Communication**	Public engagement and communication needs should be considered for all projects. All business cases should include consideration of public engagement and communications needs (e.g. engagement tools, communication products, advertising, graphic design) and identify associated costs.	Identification of staff/contractor time and other resource needs.
16	**Trustee Remuneration**	Assumed that no changes will be made to the guiding policy for Trustee Remuneration. Assumed that the number of meetings requiring payment to trustees will increase due to the addition of the Governance Committee, but that meetings requiring payment to trustees for the other three Trust Council Committees (FPC, TPC and RPC), and for the Islands Trust Conservancy Board will remain similar to fiscal 2022/23 figures. Also, assumed that the Trust Council and Islands Trust Conservancy will not form additional committees for 2023/24.	TC *Policy 7.2.1 Trustee Remuneration*. (census information ~~2016~~ 2021), stats Canada CPI information, Folio information from BC Assessment)
17	**Office Facilities**	Assumed that office locations for staff will remain in Victoria, on Salt Spring Island and on Gabriola Island. Islands Trust has signed a two- year lease with Gabriola Island office landlord. During this time management will continue to explore opportunities to share office space with other Provincial agencies in Nanaimo, BC. With the adoption of a more remote workforce at the Trust, real estate needs on Gabriola Island may shift, providing an opportunity to re-evaluate our needs in the current climate. Consideration of retaining a presence in Gabriola Island in a smaller capacity is part of the ongoing assessment. Early discussions with the landlord of the Salt Spring Island Office (BC Hydro) indicates likely shrinking the available office space which will disrupt work in the office and lead to changes in lease.	TC *Policy 7.4.4 On-Island Trustee Offices.* Existing multi-year office leases for Victoria, SSI, and Gabriola.

		At the direction of Trust Council office leases for space for trustees on the following islands were terminated during Fiscal 2022/23: Denman, Mayne, Pender and Saturna Islands. The Galiano trustee office remains in use, but release of the space is in the works as local trustees indicate they can work via alternative means. Planners and ITC staff who also use this space have determined they can also conduct work via other means as and when needed.	
18	**Planning Services**	Assumed that Islands Trust Council will continue to provide sufficient funding for local trust committees to carry out their primary function of land-use planning and regulatory activities within their local trust area, as permitted by the *Islands Trust Act.* LTC project budgets are distributed between LTCs as they seek funding for various projects. Smaller projects with estimated costs less than $5,000 continue to be funded by the lump sum budget for LTC project work which LTCs can draw from throughout the year. LTC projects with estimated costs greater than $5,000 will require a funding request from the LTC, for consideration by Trust Council.	Local Planning Services Review 2018 TC's Strategic Plan 2018-2022 TC Policy 5.9.1 *Best Management Practices for Delivery of Local Planning Services to Local Trust Committees*
19	**Planner Resource Allocation**	Amendments to Trust Council policies 6.2.1 (Priority Setting) and 6.7.1 (Work Programs, FUALs, and Priority Charts) direct budgeting for planning projects in next fiscal: Each LTC except Salt Spring Island LTC may only have one minor project. Salt Spring Island may have three minor projects. Major and extraordinary projects (>$5,000) must be presented to Trust Council by business cases for consideration, and only two new projects will receive funding annually.	LPS Review 2018 TC's Strategic Plan 2018-2022 Implementation TC Policy 6.2.1 Priority Setting/Review Guidelines TC Policy 6.7.1 Work Program, Follow-up Action List and Priorities Report
20	**Strategic Plan Projects**	Assumed projects underway as part of the current strategic plan will be seen through to completion.	TC's Strategic Plan 2018-2022
21	**Elections Cost**	No Election in Fiscal 2023/24. A contribution to surplus is included in the budget for possible by-elections, in accordance with TC policy.	Elections BC timelines. TC Policy 6.6.1 By-Election Funding
	ITEM	**ASSUMPTION/PRINCIPLE**	**DATA SOURCE**
2	**General Surplus**	Assumed that general surplus will be used to reduce tax burden leaving the general revenue surplus at the minimum level under Trust Council Policy.	TC *policy 6.5.1 Reserves and Surplus*, section D.6, amended, recommends a minimum level

			of General Revenue Surplus as *"2.4 months (or 20%) of expenses net of 2.4 months of revenue, excluding revenue from property taxes or the provincial grant"*.
23	**LTC-Specific Reserve Fund**	Assumed Trust Council will continue to make use of the LTC-Specific Reserve Fund.	Reserve fund balance/value of LTC projects in budget.
24	**Special Property Tax Surplus Fund**	Salt Spring Island Local Trust Committee has a special property tax fund for unspent special requisition monies collected in previous fiscal years. These funds can be used to offset proposed new special requisitions for the same work, or used for other local projects at the completion of the work related to the collected funds. No requests at this time from the Salt Spring Island Local Trust Committee to spend funds from the SSI special property tax reserve fund to offset the existing special requisition request, or use for other work.	Salt Spring Island Local Trust Committee (SSI LTC)
25	**Significant Unusual Circumstances**	The COVID-19 pandemic is ongoing. The ramifications of this are likely to continue in some capacity into fiscal 2023/24, impacting the way in which we do business. Many of the new processes that have been adopted during the pandemic will continue permanently in some capacity in the future. Significant processes expected to continue into fiscal 2023/24 include: - Hybrid meeting models for public meetings and some internal staff meetings - A more remote workforce, which may impact office real estate needs The impacts of these factors will be captured in the budget as much as is possible to estimate.	Provincial Health Officer restrictions, Islands Trust CAO and management team, Trust Council and Council Committee resolutions

Resolutions Referenced, in order of mention:

SSI 2022-124

That the Salt Spring Island Local Trust Committee endorse the SSIWPA special property tax requisition business case attached to the staff report of July 27, 2022 and forward it to Islands Trust Financial Planning Committee for inclusion in the draft 2023/24 Islands Trust budget.

ITC-2022-026

that the Islands Trust Conservancy Board direct staff to draft and sign an amended contribution agreement with Environment and Climate Change Canada (ECCC), extending the existing Species at Risk Program funding until March 31, 2026, including a budget increase for the 2022/23 fiscal year of $25,000 and the addition of $220,000/year in funding for the next three fiscal years (2023/24 through 2025/26).

BRIEFING

To:	Trust Council	**For the Meeting of:**	March 8, 2023
From:	Financial Planning Committee	**Date Prepared:**	February 9, 2023
SUBJECT:	**Draft 2023/24 Budget Overview**		

PURPOSE:

To provide Trust Council with the recommended draft 2023/24 budget from Financial Planning Committee for their review, comment and direction, and ultimate approval.

BACKGROUND:

The Budget Assumptions and Principles (BAP) for the fiscal 2023/24 budget cycle were reviewed by Financial Planning Committee at their August 2022 meeting, where they directed amendments to include First Nations reconciliation and Engagement and Communications as specific Trust principles to incorporate into the draft budget.

In September 2022, Trust Council reviewed the amended BAP document and requested no changes to the planned budget approach. The document has been used a guide in putting together the draft 2023/24 budget.

Since Trust Council's approval of the budget assumptions and principals in September, the following activities have taken place:

- Council Committees (EC/TPC/RPC) have submitted business cases for their funding requests.
- The Islands Trust Conservancy Board (ITCB) has reviewed and submitted its budget request for the fiscal year, including business cases for new initiatives.
- All business units in Islands Trust have provided their departmental budget requests and submitted business cases for new operating initiatives requiring funding.
- Staff have prepared estimates for Trust-wide expenses with the input of the CAO and Directors.
- FPC has reviewed the initial budget draft and forwarded to Trust Council.
- Trust Council has reviewed the budget draft and has sent it back to FPC for further work.
- FPC request Committees at the ITC Board to review their budget asks to identify potential reductions. These bodies have performed their secondary review and any changes are reflected in the budget.

SUMMARY OF DRAFT BUDGET RESULTS

The updated draft 2023/24 budget contains the following:

- Total proposed planned spending of $9.9M:
    - Operating budget $9.1M
    - Projects budget $703,000
    - Capital budget $134,000
- A proposed 4.6% general tax increase to local trust areas, plus 8.01% from NMC
- A proposed 2.6% general levy increase to Bowen Island Municipality, plus 6.56% from NMC
- A proposed draw from the General Revenue Surplus Fund of $251,000, maintaining the minimum surplus balance required by policy
- A proposed draw from the LTC Project Reserve Fund of $83,900.

SUMMARY COMPARISON TO PREVIOUS FISCAL YEARS

Comparison to current year forecast – A comparison to current year forecasted spending is helpful to determine real trends in spending levels which can inform budget development for the immediately subsequent fiscal year.

The draft **operating budget** has increased by $1.05M (13%) over the current year forecast. The largest factors contributing to this increase are as follows:

- An increase in applications sponsored by EC of $12,000
- An increase in communications and ITC fundraising of $16,500
- An increase in Software support and Licensing of $59,000
- An increase in ITC property management of $22,000
- An increase in ITC ecosystem mapping of $18,000
- An increase in Legal costs for Bylaw Enforcement of $25,000
- An increase in meeting expense of $48,000
- An increase in staff salaries and wages of $1.1M
- An increase in trustee remuneration of $34,000
- An increase in trustee benefits costs of $36,000

The draft **projects budget** has increased by $30,000 (5%) over the current year forecast. Project budget comparatives year-over-year are potentially less helpful for future year decision making as projects vary from year to year based on Trust Council priorities and could have very different costs depending on the nature of work being completed. Of note however, the 5-year average actual spending on projects at the Trust is $463,000, versus the proposed $703,000 for fiscal 2023/24.

The draft **capital budget** has increased by $47,000 (54%) over the current year forecast primarily due to replacement of computers that are at end of life, new computers for newly proposed staff positions, server replacements and related licensing upgrade costs.

DRAFT 2023/24 BUDGET - OVERVIEW

Planned Revenues:

External sources of revenue include application fees, grant funding, property taxes, levies, and investment income. Internal sources of revenue, when used to balance the budget, comes from funds held in the Islands Trust surplus funds and reserve funds.

Local Trust Area (LTA) Taxes:

Local Trust Area taxes total $8.2M in the draft budget. The total increase in tax revenues from LTAs over last year's budget is 12.6% ($922,000). This amount is comprised of:

- A proposed average tax increase of 4.6% ($336,000) across Local Trust Areas (LTAs) to cover ongoing annual operational costs.
- An anticipated 8.0% ($585,000) average tax increase across Local Trust Areas (LTAs) to account for the Non-Market Change (NMC) factors, which is an increase to the tax base for new construction, developments, changes in land-use. This figure is based on NMC factor from December 2022 in line with policy.

Bowen Island Municipality (BIM) Taxes:

The BIM tax requisition is calculated at approximately $353,000 in the draft budget. This is a total increase over last year's budget of 9.1% ($29,000). This amount is expected to be collected from the existing property base as well as NMC factors, estimated as follows:

- An estimated increase of 2.6% ($8,200) from the existing tax base; plus
- An estimated 6.6% ($21,000) generated from new tax base associated with NMC factors. This figure is based on NMC factor from December 2022, in line with policy.

Special Tax Requisitions:

The Salt Spring Island (SSI) LTC has requested that Trust Council approve a special property tax requisition to continue the work of SSIWPA. The requested amount is $75,500, an increase over the previous year's requisition of $15,500. The LTC has submitted reports attached to this agenda to support their request, including results of the public consultation on the subject.

Grant Revenues:

Total grant revenues in the draft budget amount to $570,000, broken down as follows:

- The annual unrestricted provincial grant has been budgeted at historical levels of $180,000 (2022/23-$180,000). Executive Committee and Trust Council are tasked with strategizing an approach to request more funding from the province, however as this project has not moved forward, no new information is available to support amending the value of this revenue stream.
- A restricted multi-year federal grant has been awarded to ITC for work related to Species at Risk in the Trust Area. This grant was originally signed in October 2020, and extended in May 2022. Of the total funding awarded, $220,000 relates to work to be performed in fiscal 2023/24. This amount is recognised as revenue in the draft budget, along with the related expenses the grant will pay for. Related expenses are included in their appropriate area of spending.

- A restricted provincial grant from UBCM as part of the Local Government Development Applications Processing initiative has been awarded to the Trust totaling $367,000 to undertake work to improve existing processes associated with processing land use applications at the Trust. This grant was awarded in September 2021. Of the total funding awarded, staff expect to spend $148,000 in fiscal 2023/24. As such this amount is recognised as revenue in the draft budget, along with the related expenses the grant will pay for. Related expenses are included in their appropriate area of spending and are not shown separately as their own line item.
- A restricted provincial grant from MakeWay Foundation as part of the Watersheds BC initiative was awarded to the Trust totaling $38,000 in October, 2022. This grant is to advance the Xetthecum eco-cultural mapping project. Of the total funding awarded, staff expect to spend $22,000 in fiscal 2023/24. As such this amount is recognised as revenue in the draft budget, along with the related expenses the grant will pay for. Related expenses are included in their appropriate area of spending and are not shown separately as their own line item.
- A line for contingent grant income is included in the budget with a nominal $1. This line serves as a placeholder to ensure unanticipated grants awarded in the year can be captured as required.

Other Revenue Sources:

- Fees and Sales from applications is set at $192,000 (2022/23 - $265,000) based on anticipated application volumes, by type and LTC, multiplied by application fees. Application volumes are trending downward from what was seen in earlier pandemic years, potentially as a result of the rising cost of goods, rising inflation, and higher application fees. Volumes are returning to levels more in line with non-pandemic years.
- Interest income is budgeted at $133,000 (2022/23- $20,000) based on estimated investment returns on the investment of 2023/24 property tax funds, and assumes interest rates will remain at levels higher than seen in recent history.

Surplus Funding:
The proposed budget shortfall of $335,000 is proposed to be funded with draws from surplus and reserve funds:

- A draw from the general revenue surplus fund (GRSF) of $251,000 is included in the draft budget, all of which is allocated to strategic plan initiatives and staff salaries.
- A draw from the LTC project specific reserve fund (LTCPSRF) of $83,9000 is included in the draft budget to offset total LTC project costs.

Staff have used second quarter forecasted figures to estimate the balance that may remain the GRSF and the LTCPSRF at the end of the current fiscal year to be $2.2M and $84,900 respectively. These balances have been taken into account when determining amounts to draw from surplus and reserve in the draft budget.

No draw from the SSI Special Property Tax reserve fund has been requested by the SSI LTC, as such no amounts are included in the budget.

Planned Expenditures:

The largest budgeted expense to Islands Trust remains staff salaries and benefits expense, at $6.3M (2022/23- $5.5M), representing 64% of the overall draft budget. Staffing levels, by department, expressed as Full-Time Equivalents (FTE), are broken down as follows:

** represents inclusion of a 0.3FTE co-op student*
^ represents inclusion of new staff position

- Executive and Legislative Services – 6.0 FTE^^
- Trust Area Services – 5.4 FTE
- Islands Trust Conservancy – 7.9 FTE*
- Local Planning Services – 29.6 FTE**
- Bylaw Enforcement – 5.0 FTE
- Administrative Services – 10.1 FTE^
  TOTAL = 64.0 FTE

Factors influencing this expenditure line item include:

- Changes to staffing levels and complements from the previous budget:
  - The addition of a 1.0FTE Manager, Finance and Accounting, budgeted at approximately $100,000 inclusive of base salaries and benefits, new staff equipment and training costs. A business case for this new position is included in the agenda package for review. This assumes the new staff person will be hired one month into the fiscal year, as such salaries and benefits costs have been prorated to reflect 11 months of expense.
  - The addition of a 1.0FTE LTC Meeting Administrator, budgeted at approximately $66,000 inclusive of base salaries and benefits, travel, new staff equipment and training costs. A business case for this new position is included in the agenda package for review. This assumes the new staff person will be hired two months into the fiscal year, as such salaries and benefits costs have been prorated to reflect 10 months of expense.
  - The addition of a 1.0FTE Administrative Coordinator, budgeted at approximately $75,000 inclusive of base salaries and benefits, travel, new staff equipment and training costs. A business case for this new position is included in the agenda package for review. This assumes the new staff person will be hired two months into the fiscal year, as such salaries and benefits costs have been prorated to reflect 10 months of expense.
  - The reclassification of six administrative planning staff, which would result in higher level responsibilities and salaries for all six positions. If successful, this reclassification would increase salaries expense by approximately $30,000.

- Staff salaries and benefits have been adjusted from previous years for the following factors:
  - A 6.1% wage increase for all BCGEU staff members, effective April 1, 2023. This amount is based on the BCGEU agreement which indicates a possible increase between 5.5% and 6.75% for next fiscal year. Staff use the mid-point of possible increases for purposes of the budget.
  - An adjustment for 22 BCGEU staff who will move up ‘steps’ in their range in the fiscal year (3.0% per step per person).
  - An effective up-to 4.5% wage increase (i.e.: a 6.0% increase four months into the fiscal year) for excluded staff members to anticipate potential increases from PSA received in the fiscal year.
  - An analysis of historical staff overtime was performed in previous fiscal years and is used to budget for estimated overtime in fiscal 2023/24. Overtime costs currently make up approximately $44,000 (2022/23- $44,000) of the total salaries and benefits expense, which

equates to approximately $55,000 (2022/23- $55,000) when grossed up to include the cost of benefits associated with potential payouts of this expense.

- Benefits expense on base salaries remains calculated at 25.4% of gross salaries, consistent with prior years, and is estimated at $1.3M (2022/23- $1.0M). This payment to PSA is made to pay for items such as: employer portions of CCP, EI, EHT, and pension contributions for staff; extended benefit plan premiums for staff; and other fringe benefits for staff. The actual rate for next fiscal year will be received by PSA later in the budget cycle and will updated in the budget draft when received.
- A reduction to salaries expense of $162,000 (2022/23 – $170,000) to account for assumed staff turnover has been made in the 2023/24 draft budget. This reflects the Trust's reality of intermittent non-backfilled staff vacancies annually. The amount is based on average historical underspending of salaries of 2.5% against budget.

Trustee remuneration and related costs remains quantified by Trust Council *Policy 7.2.1 Trustee Remuneration* amounts to $699,000 in the 2023/24 draft budget (2022/23- $627,000). Factors influencing this figure include the following:

- An anticipated 7% increase to base remuneration to adjust for CPI changes, based on reported inflation figures for the Victoria area in December, 2022. This rate will be adjusted for to reflect final Statistics Canada inflation rates at the end of the calendar year, in line with policy.
- No change to population figures which are updated every five years in line with census reports issued by Statistics Canada.
- Adjustments for the number of folios by LTA as provided by BC Assessment as of December 2022.
- Inclusion of employer CPP contributions at the new rate of 5.95% at January 1, 2024.
- Extended benefit premiums have been increased to reflect the cost of enrolling trustees in the UBCM enhanced benefit plan.
- Employer Health Tax (EHT) remains at 1.95% of base salary.
- Inclusion of committee meeting remuneration for Council Committee members at a rate of $150/meeting for Committee Chairs and $100/meeting for Committee members. Six meetings for each of RPC, TPC, FPC and the Governance Committee have been budgeted for, reflecting historical meeting frequencies.

Trust Council meeting expenses have been budgeted under the assumption that four meetings of Trust Council will be held in-person, and any additional special meetings will be held electronically. Current planned spending for Trust Council meetings in the draft budget is $110,000 (2022/23 – $54,000), which represents $27,500 per in-person meeting. This amount is an estimate based on historical pre-pandemic average costs plus an allowance for inflation.

Executive Committee meeting expenses are budgeted at $5,200 (2022/23- $5,000), which reflects a plan to meet in-person four times in the year with remaining meetings being conducted electronically.

Council Committees meeting expenses are budgeted at a total of $8,500 (2022/23 - $2,400) with the assumption that committees will primarily meet electronically, with one in-person meeting funded for each of Regional Planning Committee, two in-person meetings for Trust Programs Committee, and $3000 for the Governance Committee, which is representative of approximately three meetings, though they have yet to set their meeting formats for the coming year. Funding for the newly legislated Accessibility Committee has been included at a nominal amount as no parameters have been determined for this new Committee at this stage.

LTC-direct expenses amount to $44,000 (2022/23- $63,500), which is lower than previous budget years. The reduction is due to the proposed new 1.0FTE LTC Meeting Administrator staff position, which would be responsible for LTC minute taking, thus reducing the contractor costs for minute-taking typically included in this line. These costs include travel costs for LTC chairs and trustees, venue rental costs, LTC communications, APC meeting costs.

LTC project expenses are capped in the budget at $250,000 (2022/23- $272,000), at the direction of Financial Planning Committee. The total cost of LTC project submissions is $249,500, a reduction of the amount submitted in previous versions of the budget ($422,500) due to the SSI LTC and the GAB LTC reducing funding requests for one project each.

A breakdown of LTC projects with specific funding requests is as follows:

Specific Projects >$5000:		
DE: Housing Project - current ongoing	$	18,000
GB: OCP/LUB Project - NEW		18,000
GM: OCP Project - current ongoing		16,000
HO: OCP Amendment - current ongoing		15,000
SS: Major OCP & LUB - ongoing Housing + CDF		96,000
SS: Ganges Village Plan - current ongoing		86,500
TOTAL	**$**	**249,500**

An allowance for upcoming, currently unknown LTC projects is included in the budget at $36,500 (2022/23 - $36,000).

In recent history, LTC projects have been funded from monies in the Special Purpose LTC Project Reserve fund (LTCPSRF). The amount estimated to be available in the LTCPSRF to fund these projects in the 2023/24 budget is approximately $83,900. This amount has been included in the budget as a draw from reserve to partially pay for LTC projects.

Planning staff have completed an assessment of the feasibility of completing all planning projects in a single fiscal year. This report is included with the budget materials to in budget recommendations and decisions.

Islands Trust Conservancy expenses, (excluding ITC staff salaries and benefits of $735,000), amount to $297,000 in the 2023/24 draft budget (2022/23- $246,000). Significant changes in this amount include:

- An increase in property management costs representing increased property management work associated with species at risk. This increase is primarily funded by grants, with approximately $5,000 in new non-grant costs to pay for new land conservation.
- An increase to fund development of a First Nations engagement plan of $10,000.

Detail on the formal budget request from the ITCB is attached to the agenda for review. The ITCB meeting agenda and minutes where budget items were discussed can be viewed on the Trust website here.

Office leases and associated costs amount to $468,000 (2022/23- $456,000). Main staff office spaces remain in Victoria, and on Gabriola Island and on Salt Spring Island. The lease for the small trustee office on Galiano Island expires April 30, 2023. Discussions with Galiano trustees, as well as staff who use the space, has determined the use of the space no longer supports its cost. As such, the lease for this space will not be renewed, generating a savings of $10,000 in the next fiscal budget. The primary driver of increases in this areas of spending is increased lease costs associated with the three main office spaces, due to rising costs incurred by landlords and passed on to Islands Trust as tenants.

FOI & Records Management is a new budget line in 2023/24, containing budget for contracted help addressing Freedom of Information Requests at $10,000. This budget was formerly included in the contracted services line at the same amount.

Recruitment & Labour Relations has a budget of $21,000 (2022/23 – $6,000) to fund advertisements for job postings and contracted human resource assistance from the Public Service Agency. This budget line formerly included only costs for job posting advertisements, with contracted HR assistance recorded in the contracted services budget line. The increase in this budget line of $15,000 is entirely related to the reclassification of these costs to this budget line. No actual increases in costs are budgeted for.

Payroll Processing is budgeted at $19,500 reflecting expenses paid to the public service agency for this activity. This is a new budget line in 2023/24. Costs for this activity were formerly contained in the contracted services line which is being done away with internally. No actual increases in costs are expected from this work.

Insurance costs have once again risen and are budgeted at $208,000 (2022/23- $192,000), based on renewal amounts with our existing insurer for the current fiscal year. Almost all of this increase relates to General Liability and Errors and Omissions insurance coverage, which provides professional liability coverage for staff and directors liability coverage for trustees. The premium for this insurance plan continues to increase due to continued hardened insurance markets and a history of ongoing and new legal claims at Islands Trust.

Legal Costs (General, Bylaw enforcement litigation, Litigation defense) have been budgeted at a total of $222,000 (2022/23- $215,000). Legal General is budgeted at $70,000 which approximates forecasted spending on this line in the current year. This amount is slightly lower than historical spending norms in this area. Management intends to increase rigor around spending in this area, but acknowledges new trustees may bring forward new inquiries which could result in higher legal spending than planned. The legal general budget pays for legal opinions, interpretations and advice on various topics not associated with litigation or claims files.

Legal for Bylaw Enforcement has been budgeted at $80,000, above current year forecasted spending, reflecting planned levels of enforcement on the islands. Increased enforcement directed by new LTCs may result in higher legal fees in this areas.

Legal Litigation is budgeted at $72,000 (2022/23 - $85,600) which is an estimate of legal fees associated with existing legal claims. If new claims are incurred in the year, or existing claims see more activity than anticipated, this budget area may need to be increased. Actual average spending in this area over the most recent three years is $90,500. The current year forecast showing expected spending at $152,000. Legal litigation is a difficult item to budget for and while consideration for known claims can be made, there is no way to know what may come forward in the year. An alternative approach to an increased budget would be to budget for a lower expense in this area, and draw on additional surplus funds should more funds be required in the year for increased litigation. This puts extra pressures on the surplus fund however, and may put minimum surplus balances at risk.

Software Support and Licensing expenses are budgeted at $150,000 (2022/23- $80,400), which includes costs for the many software systems used by the Trust in their everyday work. Significant drivers of the increase to this budget line include:

- $41,000 in new costs for maintenance of the new CityView software being implemented in the current year. This will be an annual ongoing cost.
- $16,000 in Zoom meeting costs. This item was excluded in the current year budget, but has been corrected in the 2023/24 budget.

- $10,000 in software costs for a new Client Relationship Management system for use throughout the organization. This system will replace the expiring, Islands Trust Conservancy contact database. The new system will have added organization-wide use tracking external contacts, including First Nations correspondence and meeting information for purposes of greater relationship building.

Computer Hardware and Software expenses have been budgeted at $129,000 (2022/23- $67,000) which includes costs for three server replacements ($38,000), two software license upgrades for Microsoft and virtual servers ($28,500), the purchase of six new computers as part of the Trust rolling computer refresh cycle ($15,000), the cost of three new computers for proposed new staff positions, as well as support costs incurred for contracted support completing these projects ($30,100).

Contracted Temporary Staffing has a small budget of $2,500 for ITC administrative support. In previous years, this budget line included costs for things such as payroll processing and contracted assistance with Freedom of Information requests. Staff have moved these costs to other budget lines to better reflect the type of expense as opposed to the method under which it was procured. These moved items are discussed in the budget line they relate to.

Strategic plan projects with budget funding requests reflect the initiatives approved by Trust Council as part of their strategic plan, and amount to $179,000 (2022/23- $275,800), broken down in the following list:

o Reconciliation Action Plan*	$30,000
o ITC First Nations Engagement Plan	$10,000
o Policy Statement Amendment	$50,000
o Stewardship Education Program	$15,000
o Secretariat Services	$12,000
o Regional Planning Committee placeholder*	$30,000
o Regional Planning Committee: Freshwater Strategy	$10,000
o Indigenous Watersheds Initiative*	$22,000

Business cases outlining rationale for each funding request is attached to the agenda, except for those containing an asterix (*) beside the project name. Of note: The Indigenous Watersheds Initiative is a project already underway in the current year. Funds in the 2023/24 budget reflect planned spending on this work next year. The work is fully funded by grants.

Operational projects reflect initiatives of staff as part of their assessment of operational needs and areas of continued improvement, and include the following:

• LG Development Approvals Program: LPS	$148,000 (paid by grant funds)
• Expense Claim System Upgrades	$ 15,000

No business case is included for the LG Development Approvals Program as this is a project approved in fiscal 2022/23 that will be carrying over to next fiscal year, paid for by grant funds. Review of the business case for this project can be found in the March 2022 Trust Council agenda package on the Islands Trust website.

A business case is included for the Expense claim system upgrades.

Surplus funds in the General Revenue Surplus Fund at the end of 2023/24 after the budgeted draw of $251,000 are estimated to be $2.0M versus the calculated policy minimum of $1.85M, indicating the minimum balance to be retained in the general surplus fund will be maintained. This assumes levels of forecasted underspending in the current year do not vary significantly from estimates.

ATTACHMENT(S):

1. 2023/24 Budget Detail, Numeric
2. Surplus Funds Allocation
3. Strategic Plan Projects: Summary + Business Cases
4. LTC Projects: Summary + Business Case +Feasibility Assessment
5. Operational Projects & Staffing Changes: Summary + Business Cases
6. Islands Trust Conservancy Board – Budget Request package
7. Business Cases Not Advanced

FOLLOW-UP: As directed.

Prepared By:	Director, Administrative Services
Reviewed By:	Chief Administrative Officer/

ISLANDS TRUST
BUDGET DRAFT:
Fiscal Year 2023/24

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		2021/22	2022/23		2023/24	Budget-Budget Comparisons		Budget-Forecast Comparisons		*Budget-Actual Comparisons*	
		ACTUALS	**BUDGET**	Q3 Forecast	**Draft BUDGET**	Budget Change $	Budget Change %	Change $	Change %	*Draft budget vs 2022 actuals*	*Draft Budget to 2022 actuals % change*
	REVENUE										
	Fees & Sales	117,488	264,724	188,000	**192,000**	(72,724)	-27%	*4,000*	2%	*74,512*	*63%*
	Provincial Grant - Unrestricted	180,000	180,000	228,000	**180,000**	-	0%	*(48,000)*	-21%	*-*	*0%*
	Provincial Grant - LG Development Applications		367,000	220,000	**147,795**	(219,205)	-60%	*(72,205)*	-33%	*147,795*	*#DIV/0!*
	Provincial Grant - Restricted (HWI/IWI)	199,432	-	16,000	**22,000**	(191,500)	-90%	*6,000*	38%	*(177,432)*	*-89%*
	Provincial Grant - Restricted (ITC Conserv. Stimulus)	38,500			**-**	-	#DIV/0!	*-*	#DIV/0!	*(38,500)*	*-100%*
	Federal Grant - Restricted (ITC SAR)	242,500	213,500	241,000	**220,000**	6,500	3%	*(21,000)*	-9%	*(22,500)*	*-9%*
	Contingent Grants - Projects	30,195		7,000	**1**	1	#DIV/0!	*(6,999)*	-100%	*(30,194)*	*-100%*
5.60%	Property Tax Levy - LTA Base	7,079,772	7,309,863	7,310,000	**7,309,863**	921,773.73	13%	*(137)*	0%	*230,091*	*3%*
8.01%	Property Tax Levy - LTA General Increase				**336,254**			*336,254*	#DIV/0!	*336,254*	*#DIV/0!*
	Property Tax Levy - LTA NMC Increase				**585,520**			*585,520*	#DIV/0!	*585,520*	*#DIV/0!*
	Special Tax Requisition - SSI LTA (SSIWPA)	75,500	60,000	60,000	**75,500**	15,500	26%	*15,500*	26%	*-*	*0%*
	Property Tax Levy - Bowen Base	311,188	323,769	324,000	**323,769**	29,486	9%	*(231)*	0%	*12,581*	*4%*
2.55%	Property Tax Levy - Bowen General Increase				**8,247**			*8,247*	#DIV/0!	*8,247*	*#DIV/0!*
6.56%	Property Tax Levy - Bowen NMC Increase				**21,239**			*21,239*	#DIV/0!	*21,239*	*#DIV/0!*
	Interest Income	11,914	20,001	171,000	**133,000**	112,999	565%	*(38,000)*	-22%	*121,086*	*1016%*
	Other income	33,779			**0**	-	#DIV/0!	*-*	#DIV/0!	*(33,779)*	*-100%*
	Total Revenue	8,320,268	8,738,857	8,765,000	**9,555,188**	602,831	7%	*790,188*	9%	*1,234,920*	*13%*
	EXPENSES										
	Amortization expense	182,751	168,000	184,000	**178,000**	10,000	6%	*(6,000)*	-3%	*(4,751)*	*-3%*
	Applications sponsored by EC	7,150	4,000	3,000	**15,000**	11,000	275%	*12,000*	400%	*7,850*	*110%*
	NAPTEP Applications sponsored by EC	-	1,000	-	**1,000**	-	0%	*1,000*	#DIV/0!	*1,000*	*#DIV/0!*
	History and Heritage Funding Grants-in-Aid	-	4,000	8,000	**10,000**	6,000	150%	*2,000*	25%	*10,000*	*#DIV/0!*
	Audit	19,260	20,000	20,000	**21,000**	1,000	5%	*1,000*	5%	*1,740*	*9%*
	Bank Charges & Interest	3,643	4,000	2,000	**3,500**	(500)	-13%	*1,500*	75%	*(143)*	*-4%*
	Board of Variance	896	1,200	1,500	**1,200**	-	0%	*(300)*	-20%	*304*	*34%*
	Carbon Offset Purchases	-			**-**	-	#DIV/0!	*-*	#DIV/0!	*-*	*#DIV/0!*
	Committee Meeting Expense - FPC	14	800	-	**-**	(800)	-100%	*-*	#DIV/0!	*(14)*	*-100%*
	Committee Meeting Expense - RPC	-	800	300	**1,000**	200	25%	*700*	233%	*1,000*	*#DIV/0!*
	Committee Meeting Expense - TPC	-	800	4,000	**2,000**	1,200	150%	*(2,000)*	-50%	*2,000*	*#DIV/0!*
	Committee Meeting Expense - Governance*				**3,000**	3,000	#DIV/0!	*3,000*	#DIV/0!	*3,000*	*#DIV/0!*
	Committee Meeting Expense - Accessibility*				**2,500**	2,500	#DIV/0!	*2,500*	#DIV/0!	*2,500*	*#DIV/0!*
	Cultural Working Group	-			**-**	-	#DIV/0!	*-*	#DIV/0!	*-*	*#DIV/0!*
	Communications and ITC Fundraising	45,688	61,291	57,000	**73,500**	12,209	20%	*16,500*	29%	*27,812*	*61%*
	FN Protocol Funds	-	5,004	2,000	**-**	(5,004)	-100%	*(2,000)*	-100%	*-*	*#DIV/0!*
	Meeting Streaming Services		-	14,000	**15,000**	15,000	#DIV/0!	*1,000*	7%	*15,000*	*#DIV/0!*
	SW Support and Licensing	85,657	80,400	91,000	**150,200**	69,800	87%	*59,200*	65%	*64,543*	*75%*
	Internet	48,492	47,800	48,000	**46,300**	(1,500)	-3%	*(1,700)*	-4%	*(2,192)*	*-5%*
	Technical Support	97,702	94,715	95,000	**60,000**	(34,715)	-37%	*(35,000)*	-37%	*(37,702)*	*-39%*
	Contingency	-	-	-	**5,000**	5,000	#DIV/0!	*5,000*	#DIV/0!	*5,000*	*#DIV/0!*
	Contracted Temporary Staffing	64,184	140,600	100,000	**2,500**	(138,100)	-98%	*(97,500)*	-98%	*(61,684)*	*-96%*
	Elections - General	-	141,000	157,000	**-**	(141,000)	-100%	*(157,000)*	-100%	*-*	*#DIV/0!*
	Elections - By-elections	-	-	-	**7,000**	7,000	#DIV/0!	*7,000*	#DIV/0!	*7,000*	*#DIV/0!*
	Insurance	190,119	192,000	199,000	**208,150**	16,150	8%	*9,150*	5%	*18,031*	*9%*
	ITC - Board Honoraria	6,200	6,600	7,000	**7,000**	400	6%	*-*	0%	*800*	*13%*
	ITC - Board Meeting Expense	1,987	1,425	2,000	**1,425**	-	0%	*(575)*	-29%	*(562)*	*-28%*
	ITC - Board Training & Conferences	289	1,600	1,000	**1,600**	-	0%	*600*	60%	*1,311*	*453%*
	ITC - Property Management	168,727	137,780	138,000	**159,930**	22,150	16%	*21,930*	16%	*(8,797)*	*-5%*
	ITC - Conservation Planning & Land Securement	19,597	26,550	25,000	**26,550**	-	0%	*1,550*	6%	*6,953*	*35%*
	ITC - Ecosystem Mapping	4,948	18,000	-	**18,000**	-	0%	*18,000*	#DIV/0!	*13,052*	*264%*
	Land Title Registrations	4,772	-	4,000	**3,900**	3,900	#DIV/0!	*(100)*	-3%	*(872)*	*-18%*
	Legal - general	98,592	48,784	72,000	**69,998**	21,214	43%	*(2,002)*	-3%	*(28,593)*	*-29%*
	Legal - bylaw enforcement litigation	81,098	80,795	55,000	**80,000**	(795)	-1%	*25,000*	45%	*(1,099)*	*-1%*
	Legal - litigation defence	62,993	85,551	152,000	**72,356**	(13,195)	-15%	*(79,644)*	-52%	*9,363*	*15%*
	LTC "Trustee Expenses"	2,034	4,501	4,000	**4,500**	(1)	0%	*500*	13%	*2,466*	*121%*
	LTC "Executive Expense on LTC's"	5,681	12,000	12,000	**12,000**	-	0%	*-*	0%	*6,319*	*111%*
	LTC Meeting Expenses	33,343	32,399	34,000	**13,000**	(19,399)	-60%	*(21,000)*	-62%	*(20,343)*	*-61%*
	LTC Local Exp APC Meeting Expenses	7,095	4,860	3,000	**4,860**	-	0%	*1,860*	62%	*(2,235)*	*-32%*
	LTC Local Exp Communications	6,096	5,000	6,000	**5,000**	-	0%	*(1,000)*	-17%	*(1,096)*	*-18%*
	LTC Local Exp Special Projects	38	4,749	3,000	**4,750**	1	0%	*1,750*	58%	*4,713*	*12564%*
	Meeting Expense	57,149	66,600	75,000	**122,975**	56,375	85%	*47,975*	64%	*65,826*	*115%*
	Memberships	15,305	13,899	16,000	**16,440**	2,541	18%	*440*	3%	*1,135*	*7%*
	Notices - Statutory & Non-Statutory	13,004	17,850	20,000	**17,850**	-	0%	*(2,150)*	-11%	*4,846*	*37%*
	FOI & Records Management*				**10,000**	10,000	#DIV/0!	*10,000*	#DIV/0!	*10,000*	*#DIV/0!*
	Office - Lease costs	420,664	394,500	424,000	**415,800**	21,300	5%	*(8,200)*	-2%	*(4,864)*	*-1%*
	Office - outside services	53,870	61,000	50,000	**51,800**	(9,200)	-15%	*1,800*	4%	*(2,070)*	*-4%*
	Postage, Courier & Delivery	8,991	9,595	9,000	**9,050**	(545)	-6%	*50*	1%	*60*	*1%*
	Recruitment & Labour Relations	6,932	6,000	11,000	**21,000**	15,000	250%	*10,000*	91%	*14,068*	*203%*
	Payroll Processing*				**19,500**	19,500	#DIV/0!	*19,500*	#DIV/0!	*19,500*	*#DIV/0!*
	Safety	5,489	5,000	5,000	**5,000**	-	0%	*-*	0%	*(489)*	*-9%*
	Sal & Ben - Salaries - Exec/TAS/ITC/FIN/HR/IS	2,261,369	2,232,803		**2,692,923**						
	Sal & Ben - Benefits - Exec/TAS/ITC/FIN/HR/IS	572,643	567,132		**684,003**						
	Sal & Ben - Salaries - Planners & RPMs	1,354,588	1,409,006		**1,537,781**						
	Sal & Ben - Benefits - Planners & RPMs	343,698	357,887	5,190,000	**390,596**	858,044	16%	*1,129,801*	22%	*8,471,231*	*159%*
	Sal & Ben - Salaries - Planning Support	397,674	433,987		**501,556**						
	Sal & Ben - Benefits - Planning Support	98,788	110,232		**127,395**						
	Sal & Ben - Salaries - Bylaw	250,286	279,673		**307,454**						
	Sal & Ben - Benefits - Bylaw	63,045	71,037		**78,093**						
	Stationery & Supplies	36,738	31,400	42,000	**29,020**	(2,380)	-8%	*(12,980)*	-31%	*(7,718)*	*-21%*
	Subscriptions	7,088	6,660	6,000	**5,360**	(1,300)	-20%	*(640)*	-11%	*(1,728)*	*-24%*
	Telephone	12,315	12,100	14,000	**18,100**	6,000	50%	*4,100*	29%	*5,785*	*47%*
	Mobile Devices	18,585	16,490	26,000	**29,240**	12,750	77%	*3,240*	12%	*10,655*	*57%*
	Training - Organization-wide	2,898	5,000	3,000	**5,000**	-	0%	*2,000*	67%	*2,102*	*73%*
	Training - staff recognition & meetings	4,447	13,600	14,000	**15,800**	2,200	16%	*1,800*	13%	*11,353*	*255%*
	Training & Conferences	14,865	43,425	50,000	**47,800**	4,375	10%	*(2,200)*	-4%	*32,935*	*222%*
	Travel for Training	849	16,035	21,000	**17,950**	1,915	12%	*(3,050)*	-15%	*17,101*	*2014%*
	Travel	38,330	57,127	67,000	**63,475**	6,348	11%	*(3,525)*	-5%	*25,145*	*66%*
	Trustee Remuneration	520,580	554,424	556,000	**589,978**	35,554	6%	*33,978*	6%	*69,399*	*13%*
	Trustee Remuneration - CPP Expense	18,481	20,177	20,000	**20,778**	601	3%	*778*	4%	*2,298*	*12%*
	Trustee Remuneration - Health/Dental benefits	39,534	40,885	41,000	**76,550**	35,665	87%	*35,550*	87%	*37,017*	*94%*
	Trustee Remuneration - MSP Benefits	-	-	-	**-**	-	#DIV/0!	*-*	#DIV/0!	*-*	*#DIV/0!*
	Trustee Remuneration - Pay in Lieu of benefits	1,000	1,000	1,000	**-**	(1,000)	-100%	*(1,000)*	-100%	*(1,000)*	*-100%*

ISLANDS TRUST
BUDGET DRAFT:
Fiscal Year 2023/24

	2021/22	2022/23		2023/24	Budget-Budget Comparisons		Budget-Forecast Comparisons		Budget-Actual Comparisons	
				0						
	ACTUALS	BUDGET	Q3 Forecast	Draft BUDGET	Budget Change $	Budget Change %	Change $	Change %	Draft budget vs 2022 actuals	Draft Budget to 2022 actuals % change
Trustee Remuneration - Employer Health Tax	10,766	9,141	11,000	11,505	2,364	26%	505	5%	739	7%
Trustee Remuneration - Executive on LTCs	-	1,689	2,000	-	(1,689)	-100%	(2,000)	-100%	-	#DIV/0!
					-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Operating Budget Subtotal	7,899,017	8,303,358	8,177,800	9,230,492	927,134	11%	1,052,692	13%	1,331,475	17%
Amortization budget adjustment (not taxed for)		(168,000)		(178,000)	(10,000)	6%	6,000	0	(178,000)	#DIV/0!
Net Operating Budget Subtotal	7,899,017	8,135,358	8,177,800	9,052,492	917,134	11%	874,692	11%	1,153,475	15%
PROJECTS										
LTA Projects:										
LTC Projects, partially funded by LTC reserve fund	158,395	143,600	122,000	286,000	142,400	99%	164,000	134%	127,605	81%
LTC Projects Funded by Approved Grants (590) - HWI	3,146		16,000	-	-	#DIV/0!	(16,000)	-100%	(3,146)	-100%
LTC Projects Funded by Contingent Grants (590)				1	1	#DIV/0!	1	#DIV/0!	1	#DIV/0!
LTC Projects funded by Special Requisition Surplus Fund	20,000	68,400	66,000	-	(68,400)	-100%	(66,000)	-100%	(20,000)	-100%
LTA Work Funded by Special requisition (SWIPPA)	65,202	60,000	60,000	75,500	15,500	26%	15,500	26%	10,298	16%
Strategic Plan Projects										
Reconciliation Action Plan implementation	6,010	12,000	12,000	30,000	18,000	150%	18,000	150%	23,990	399%
First Nations Engagement Plan - ITC				10,000	10,000		10,000	#DIV/0!	10,000	#DIV/0!
Policy Statement Amendment	129,819	55,000	63,000	50,000	(5,000)	-9%	(13,000)	-21%	(79,819)	-61%
Stewardship Education Program	14,910	13,000	6,000	15,000	2,000	15%	9,000	150%	90	1%
Secretariat Services	12,976	15,000	15,000	12,000	(3,000)	-20%	(3,000)	-20%	(976)	-8%
RPC Projects Placeholder (not finalised)				30,000	30,000	#DIV/0!	30,000	#DIV/0!	30,000	#DIV/0!
RPC: Freshwater				10,000						
Heritage Overlay Mapping (prior year unspent carry-over)	52,164	74,000	-	-	(74,000)	-100%	-	#DIV/0!	(52,164)	-100%
Indigenous Watersheds Initiative				22,000	22,000	#DIV/0!	22,000	#DIV/0!	22,000	#DIV/0!
Governance Review/Gov Committee Projects	75,000	15,000	-	-	(15,000)	-100%	-	#DIV/0!	(75,000)	-100%
Website Design/Functionality updates	21,198			-	-	#DIV/0!	-	#DIV/0!	(21,198)	-100%
Coastal Douglas Fir Mapping and Bylaws	-			-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Freshwater Sustainability Strategy	132,243			-	-	#DIV/0!	-	#DIV/0!	(132,243)	-100%
Broadcast Public Meetings	15,413			-	-	#DIV/0!	-	#DIV/0!	(15,413)	-100%
Housing Initiatives		5,000	5,000	-	(5,000)	-100%	(5,000)	-100%	-	#DIV/0!
Groundwater Recharge Mapping	11,878	86,800	81,000	-	(86,800)	-100%	(81,000)	-100%	(11,878)	-100%
Eelgrass Mapping	54,674			-	-	#DIV/0!	-	#DIV/0!	(54,674)	-100%
Operational Projects										
Expense Claim System Upgrades				15,000						
Accessibility Plan Development				-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
LG Development Approvals Program: LPS		367,000	220,000	147,795	(219,205)	-60%	(72,205)	-33%	147,795	#DIV/0!
LG Development Approvals Program: BE				-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
LG Development Approvals Program: ITC				-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Electronic Documents Management		6,500	7,000	-	(6,500)	-100%	(7,000)	-100%	-	#DIV/0!
Projects Total	773,028	921,300	673,000	703,296	(243,004)	-26%	5,296	1%	(69,732)	-9%
CAPITAL										
Computer H/W & S/W	3,736	67,000	84,000	129,300	62,300	93%	45,300	54%	125,564	3361%
Computer HW for new trustees		7,500		-	(7,500)	-100%	-	#DIV/0!	-	#DIV/0!
Software - separate from Hardware for 2021	4,918			-	-	#DIV/0!	-	#DIV/0!	(4,918)	-100%
Office - Equipment & Furniture	3,581	3,200	3,000	5,000	1,800	56%	2,000	67%	1,419	40%
Office - Renovations				-	-	#DIV/0!	-	#DIV/0!	-	#DIV/0!
Total Capital Spending	12,235	77,700	87,000	134,300	56,600	170%	47,300	54%	122,065	998%
Total Cash Operating, Projects, Capital Budget	8,684,279	9,134,358	8,937,800	9,890,088	730,730	8%	927,288	11%	1,205,809	14%
Net Surplus (Shortfall)	(364,011.79)	(395,501)	(172,800)	(334,900)						
Surplus (deficit)	(364,011)	(395,500)	(172,800)	(334,900)						
Funded by:										
Change in Amounts invested in Tangible Capital Assets	102,754	-	112,000	0						
Transfer from (to) General Revenue Surplus Fund	278,912	183,500	(127,200)	251,000						
Transfer from (to) LTC Project Specific Reserve Fund	(12,978)	143,600	122,000	83,900						
Transfer (to) from Special Tax Requisition Fund	(4,677)	68,400	66,000	0						
Net Balance	0	-	-	0						

Islands Trust
Budget 2023/24
SURPLUS ALLOCATIONS

Area	Project/Area	Prior Year Carryover $ - allocated from surplus	New $ allocated from surplus	Total Surplus Funding in 2022/23	Dept	*BIM Contrib Factor*	$ Credit to BIM	
	Allocation of Funding Transferred from General Revenue Surplus Funds:							
	Extraordinary operating costs - non-planning staff salaries	-	76,500	**$ 76,500**	TC	*100%*	$ 76,500	
Strat	Reconciliation Action Plan implementation	-	30,000	**30,000**	TC	*100%*	30,000	
Strat	First Nations Engagement Plan - ITC	-	10,000	**10,000**	ITCB	*100%*	10,000	
Strat	Policy Statement Amendment	-	50,000	**50,000**	TC	*100%*	50,000	
Strat	Stewardship Education Program	-	15,000	**15,000**	TC	*100%*	15,000	
Strat	Secretariat Services	-	12,000	**12,000**	TC	*100%*	12,000	
Strat	RPC Projects Placeholder (not finalised)	-	30,000	**30,000**	LPS	*0%*	-	
Strat	RPC: Freshwater	-	10,000	**10,000**	LPS	*0%*	-	
	Indigenous Watersheds Initiative	-	-	**-**	LPS	*0%*	-	
	Governance Committee Projects	-	-	**-**	TC	*100%*	-	
Admin	Expense Claim System Upgrades	-	15,000	**15,000**	Admin	*29%*	4,406	
Admin	Accessibility Plan Development	-	2,500	**2,500**	TC	*100%*	2,500	
PS	LG Development Approvals Program: LPS	-	-	**-**	PS	*0%*	-	
PS	LG Development Approvals Program: BE	-	taxes	**-**	PS	*0%*	-	
ITC	LG Development Approvals Program: ITC	-	-	**-**	ITC	*100%*	-	
Admin	Electronic Documents Management	-	-	**-**	Admin	*29%*	-	
Admin	Digitizing Paper Records	-	taxes	**-**	Admin	*0%*	-	
	Total transfer from General Revenue Surplus Fund (GRSF)	-	251,000	**251,000**			200,406	*To BIM Calc*
	Allocation of Funding Transferred from LTC Project Specific Reserve Fund:							
	Pool for Allocation to LTCs in Year	-	36,500	$ 36,500	LPS	*0%*	$ -	
	Allocation of remaining funds to any named project	-	47,400	$ 47,400	LPS	*0%*	$ -	
		-	83,900	**83,900**			$ -	
	TOTAL TRANSFER FROM ALL SURPLUS AND RESERVE FUNDS			**$ 334,900**				

Islands Trust
Proposed Strategic Plan Projects
Fiscal Year 2023/24

CATEGORY	DESCRIPTION	AMOUNT	*Funding Source*	
STRATEGIC PLAN:				
#4.6	Reconciliation Action Plan implementation	30,000	*surplus*	Strategic Plan Projects (EC-TPC)
#4.6	First Nations Engagement Plan - ITC	10,000	*surplus*	Strategic Plan Projects (ITC)
#3.1, 4.4, 5.6	Policy Statement Amendment	50,000	*surplus*	Strategic Plan Projects (EC-TPC)
#4.3	Stewardship Education Program	15,000	*surplus*	Strategic Plan Projects (TPC)
#5.2	Secretariat Services	12,000	*surplus*	Strategic Plan Projects (TPC)
	RPC Projects Placeholder (*not finalised*)	30,000	*surplus*	Strategic Plan Projects (RPC)
	RPC: Freshwater	10,000	*surplus*	Strategic Plan Projects (RPC)
#4.6	Indigenous Watersheds Initiative	22,000	*grant*	
	Governance Committee Projects	-	*surplus*	
Total Proposed Strategic Plan Projects		**179,000**		

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team, FPC, and ultimately Trust Council for allocation funding in the next fiscal year budget. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

<table>
<tr><th colspan="2">TO BE COMPLETED BY INITIATOR</th></tr>
<tr><td>Initiated by (name, title):

Islands Trust Conservancy Board</td><td rowspan="3"><u>Budget Source</u> (select all that apply):

☐ Specific Project Funding (select all that apply)
☐ Third Party Contractors
☐ Staff Travel Expense
☐ Staff Overtime Expense
☐ New Staff Member – Temporary for project
☐ Computer Hardware/Software

☐ Furniture & Equipment

☐ Computer Hardware/Software/Supplies

☐ New Staff Resources (see Staff Costing Tool)
☐ Permanent
☐ Temporary
Temp Duration: ___________________

■ Other – please describe: <u>_Capacity Funding: First Nations review and engagement, ITC Plan__</u></td></tr>
<tr><td>Business Area:

Islands Trust Conservancy</td></tr>
<tr><td>Name of Request:

Islands Trust Conservancy (ITC) Plan:
First Nations Engagement Project - $10,000</td></tr>
<tr><td>Date of Funding Request Submission:

October 4, 2022</td><td>Funding Required for (date range):

April 1, 2023 – March 31, 2024</td></tr>
<tr><td colspan="2">ISSUE/OPPORTUNITY:

Islands Trust Conservancy (ITC) will begin development of the 2026-2030 ITC Plan in 2024 and the ITC Board is seeking capacity funding to support First Nations engagement in the early development of the ITC Plan. The ITC Plan is a requirement of the Islands Trust Act and must be developed at least every five years for approval by the Minister of Municipal Affairs. It must include policies on land acquisition and disposal, and management of financial assets. First Nations need the opportunity to provide input on how the plan impacts Section 35 rights.

Many First Nations in the Islands Trust Area have expressed frustration with being brought into Islands Trust engagement processes late in the development of an initiative. First Nations have also communicated the challenges inherent in the fast turnarounds required in engagement processes. Providing capacity funding to assist First Nations with early and meaningful engagement in development of the ITC Plan will put the ITC Reconciliation Declaration into practice.</td></tr>
</table>

ITC Reconciliation Declaration

The Islands Trust Conservancy acknowledges that the islands and waters that encompass the Salish Sea have been home to Indigenous Peoples since time immemorial. We recognize that we are all intertwined in the ecosystems that are the lands, waters, culture, and ecology that embody this place.

The Islands Trust Conservancy will strive to create opportunities for knowledge-sharing, understanding and collaboration as people come together to preserve and protect the special nature of the islands within the Salish Sea.

The Islands Trust Conservancy is committed to the protection and preservation of this place through processes that respect and honour reconciliation and mutually respectful relationships with Coast Salish Indigenous Peoples. We express our recognition for the past, present, and future stewardship and knowledge that has been shared by Indigenous Peoples and are humbled and grateful.

June 16, 2019, on Lək̓ʷəŋən, METULIYE/Victoria, B.C.

Early and meaningful engagement of First Nations in development of the ITC Plan will address the following goals and objectives in the Regional Conservation Plan:

Goal 2: Strengthen relationships with First Nations to identify and collaborate on shared conservation goals.

Objectives:
2.1 Amend or redraft policies, procedures, plans, document templates and reports to include acknowledgement and consideration of First Nations
2.4 In consultation with the Islands Trust, source funds and determine mechanisms to support First Nations collaboration (financial and capacity)

PROJECTED RESULTS/DELIVERABLES:

ITC Board anticipates that providing a long project timeline and capacity funding will encourage more First Nations to participate in development of the ITC Plan in a meaningful way. Added results may include:

1) An ITC Plan that incorporates First Nations input and meaningfully advances the ITC Reconciliation Declaration;
2) More robust relationships with First Nations, including establishment and growth of staff to staff and Board to Council relationships; and,
3) Improved understanding of First Nations wishes with respect to ITC policies and practices pertaining to land acquisition, disposal and management.

RISK ASSESSMENT:

Risk Factor	**Mitigation**
Low First Nations participation in ITC Plan engagement	ITC will extend the engagement period into 2024/25 and will request that any unspent funds carry forward into the next budget year, via resolution of the ITC Board, to continue First Nations engagement. In the event that there is low uptake from First Nations, ITC will include a description of engagement efforts in the briefing to the Minister and will do an evaluation of its work to engage First Nations to inform future efforts.
High First Nations participation in ITC Plan engagement	ITC will extend the engagement period into 2024/25 and will request additional capacity funding into 2024/25 as needed.
Staff vacancy: Islands Trust, Senior Intergovernmental Policy Advisor	Islands Trust currently has a vacancy for the position of Senior Intergovernmental Policy Advisor (SIPA). The SIPA acts as an important liaison for working with First Nations. Given that this position is currently unavailable for support, ITC Board anticipates needing to allocate additional ITC Manager time to support First Nations engagement.

Limited/no support from Provincial ministries (Municipal Affairs and Indigenous Relations and Reconciliation)	ITC may delay initiation of engagement if the relevant Provincial ministries are not available to provide guidance. Given that the ITC Plan requires approval from the Minister of Municipal Affairs (MAH), ITC anticipates that MAH will agree to work with the ITC on First Nations engagement. ITC will engage MAH early in the process to determine a reasonable timeline for MAH staff.

ALTERNATIVES CONSIDERED:

Option 1 Fully Funded First Nations Engagement ($10,000)
Option 1 provides the desired funding level and is recommended. This option shows significant commitment towards engagement of First Nations and supports the ITC Regional Conservation Plan goals and objectives as well as the ITC Reconciliation Declaration.

Option 2: Reduced Funding for First Nations Engagement with top up as needed from regular ITC budget areas ($5,000)
ITC could proceed with early engagement of First Nations in the development of the ITC Plan with limited capacity funding. If there is significant uptake from First Nations, ITC could consider diverting funding from other program areas to support the initiative or could request additional funding from other units via a request to the Executive Committee. This option may result in decreased funding in other program areas or, if additional funding is unavailable, it may result in extended project timelines or reduced participation in the engagement process from First Nations.

Option 3: Status Quo
ITC proceeds with development of the 2026-2030 ITC Plan with early engagement of First Nations without capacity funding. This option is not preferred as it is anticipated that First Nations will have limited ability to participate and this may damage relationships and delay/jeopardize approval of a new Plan.

CRITICAL SUCCESS FACTORS:

The following factors are important to success. The most critical of these is factor 4, availability of ITC Manager time. In the event that the ITC Manager time is unexpectedly diverted to other needs, the project will need to be delayed. Other factors can be mitigated as described above in the risk assessment.

1) Support from Islands Trust Senior Intergovernmental Policy Advisor;
2) Engagement of Ministry of Municipal Affairs in development of First Nations communications;
3) Guidance from Ministry of Indigenous Relations and Reconciliation with respect to appropriate contacts with First Nations and engagement language; and,
4) Availability of ITC Manager time to manage the project.

RECOMMENDED OPTION:

Option 1 is recommended because it:

1) Shows meaningful commitment to the ITC Reconciliation Declaration; and,
2) Meets the second goal of the ITC Regional Conservation Plan, including satisfying objectives to amend policies, procedures and plans to include consideration of First Nations and to collaborate with Islands Trust to source funds and finance added capacity for First Nations collaboration

COST/BENEFIT ANALYSIS:

Quantitative Analysis:
The recommended option will require a $10,000 budget commitment for 2023/24.

Qualitative Analysis:
The recommended option will yield qualitative benefits in the development of relationships with First Nations in the Islands Trust area. ITC hopes that this will lead to progress in Reconciliation, including improved policies on land acquisition/disposal and land management.

PURCHASING PROCEDURE:

ITC will offer a set amount for each First Nation for capacity funding (e.g. $1,500). This amount will be directly awarded to First Nations who are able to participate in engagement.

PROPOSED IMPLEMENTATION STRATEGY:

ITC will:

1) Develop an outreach strategy with support from Ministry of Municipal Affairs and Ministry of Indigenous Relations and Reconciliation;
2) Send out invitations to First Nations to participate in engagement;
3) Coordinate meetings with First Nations staff and/or councils to share information about ITC and to learn about First Nations interests;
4) Synthesize First Nations input in a report for the ITC Board to assist in the development of the ITC Plan.

STAFF RESOURCING:

This initiative will be accomplished with existing staff resources. If the engagement is successful, it is anticipated that it will require approximately seventy hours of the ITC Manager time over the course of the 2023/24 fiscal year for project management and twenty hours each for the Trust Area Services Director, ITC Ecosystem Protection Specialist, Property Management Specialist, Covenant Management and Outreach Specialist and Species at Risk Program Coordinator. ITC Administrative Assistant support will also be required to manage correspondence and filing; this is anticipated at under ten hours over the course of the project. ITC would also benefit from support from the Islands Trust Senior Intergovernmental Policy Advisor (SIPA) should that position be filled and on-boarded prior to initiation of this project. ITC Manager will work with the Directory of TAS to determine appropriate time allocation of the SIPA. Improving First Nations engagement and working with First Nations in areas of mutual interest is currently an anticipated part of ITC work programs and is a goal of the Regional Conservation Plan.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

This engagement will be the first time ITC has communicated with First Nations so early in the development of the ITC Plan. ITC intends to collaborate with Islands Trust staff, Ministry of Municipal Affairs and Ministry of Indigenous Relations and Reconciliation to seek their expertise.

Kate Emmings, Manager, Islands Trust Conservancy	September 27, 2022
Initiator Name, Title	Date
Clare Frater, Director, Trust Area Services	September 28, 2022
Reviewed by Department Lead: Name, Title	Date

REVIEWED BY ISLANDS TRUST CONSERVANCY (ITC) BOARD:	
Date received: October 4, 2022	**Accepted by ITC Board:** ☒ **YES** ☐ **NO**

Next steps:

- If accepted by ITC Board:
  - the business case will be forwarded to FPC for review in October of each year.
  - the funding for the request will be included in Draft 1, Version 1 of the budget which is reviewed by FPC in October of each year, and the business case forwarded to FPC.

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team, FPC, and ultimately Trust Council for allocation funding in the next fiscal year budget. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR	
Initiated by (name, title): Executive Committee **Business Area:** Trust Council Initiatives - Trust Area Services **Name of Request:** **Policy Statement Amendment Project (PSAP)** $50,000 (NOTE: In Nov 2022, EC recommended reducing the draft budget from $140,000 to $105,500. In December 2022, FPC recommended the project budget be capped at $50,000 and that options be provided to Trust Council to adjust the scope of work pending approval of the budget in due course).	**Budget Source** (select all that apply): ☒ **Specific Project Funding** (select all that apply) ☒ Third Party Contractors ☒ Staff Travel Expense ☒ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** ☒ **Other – please describe: ______________________** **Revised Budget Breakdown:** -$25,000: Implementation of Communications Strategy (design, development and distribution of engagement materials and supports, promotional ads, mail-outs, etc.) -$20,000: Public Engagement Phase 4 (in-person engagement events/special meetings for some LTCs/IMs as desired, staff travel, etc.) -$5,000: Legal Services
Date of Funding Request Submission: February 13, 2023	**Funding Required for (date range):** April 1, 2023 – March 31, 2024

ISSUE/OPPORTUNITY:

Trust Council's Policy Statement Amendment Policy (1.2.1) states that each term, Trust Council will identify Policy Statement review and/or amendment tasks. Early on in the 2018-2022 term, Trust Council requested Executive Committee, with involvement from Trust Programs Committee as appropriate, to review and develop recommendations for amendments to the Islands Trust Policy Statement, primarily through the priority lenses of reconciliation, climate change, and affordable housing. This multi-year project commenced in 2019 and has involved, to date, three phases of public engagement, two phases of early and meaningful engagement with First Nation governments, substantial review and analysis by Trust Programs Committee and Executive Committee, and periodic Trust Council discussion. The project will reach completion after the draft new Policy Statement bylaw has achieved first, second, third, and fourth reading by Trust Council and final adoption by the Minister of Municipal Affairs.

In September 2022, Trust Council passed the following resolution**:**

> ***That Trust Council request staff to prepare a Policy Statement Amendment Project Communications Strategy for the consideration of the incoming Executive Committee and Trust Council in early 2023.***

Staff have contracted a communications consultant in FY 2022-23 to develop the communications strategy which will be delivered to Executive Committee at its February 22, 2023 meeting.

The funding requested via this business case will support implementation of a project charter approved by Trust Council. The requested funds would be spent as follows:

- $25,000: Implementation of Communications Strategy (design, development and distribution of engagement materials and supports, promotional ads, mail-outs, etc.). It is recommended that these materials are prepared prior to any engagement on the new draft.
- $20,000: Public Engagement Phase 4 (in-person engagement events/special meetings hosted by some LTCs/IMs as desired, staff travel, etc.)
- $5,000: Legal Services

PROJECTED RESULTS/DELIVERABLES:

The project will result in Draft 2 of the revised Policy Statement, legal review of the draft, development of communications materials, and referrals to local trust committees and Bowen Island Municipality who may undertake local public engagement, with some Trust Area Services staff support, at regular or special meetings to inform their referral responses, as well as referrals to the Islands Trust Conservancy Board, First Nation governments and regional districts in FY 2023-24.

RISK ASSESSMENT:

The lack of a proactive communications strategy at the outset of the project, lack of political consensus, ongoing vacancies in the TAS Communications Specialist position, and widespread misinformation about the project have slowed progress on the Policy Statement Amendment Project in recent years. To mitigate these risks going forward, Trust Council requested staff in September 2022 to develop a communications strategy to be implemented in FY 2023-24. Learning lessons from the project's evolution to date, the communications strategy stresses that the development of proactive, engaging, and substantive communications materials are necessary prior to the next draft of the Policy Statement being publicly available.

ALTERNATIVES CONSIDERED:

Option 1: $50,000 – As described above
Option 2: $30,000 – As described above, without $20,000 budget for local engagement events
(no special LTC/IM meetings or engagement activities; no in-person staff participation; public engagement opportunities would be restricted to regular LTC/IM meetings and virtual staff participation)
Option 3: $15,000 – Preparation of very basic engagement materials and legal review
(no implementation of communications strategy; no special LTC/IM meetings; no in-person staff participation)

CRITICAL SUCCESS FACTORS:

- Full staffing levels within Trust Area Services
- Adequate internal and external communications to build a shared understanding by members of Trust Council, First Nations, referral agencies, and the public, on the revised draft Policy Statement and the project purpose, scope, and timeline.

RECOMMENDED OPTION:

Option 1 is recommended at this time.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:
Comparative regional growth strategy/official community plan update processes in BC local governments have notably higher budgetary estimates and cover smaller geographic areas.

Qualitative Analysis:
Amending the Islands Trust Policy Statement will enable Trust Council to more effectively carry out its mandate to preserve and protect the unique amenities and environment of the Trust Area. It will also help to fulfill Trust Council's commitments to address reconciliation, climate change, and housing.

PURCHASING PROCEDURE:

All expenditures will be in accordance with Procurement Policy 6.5.3.

PROPOSED IMPLEMENTATION STRATEGY:

As outlined above and as per the new Policy Statement Amendment Project Charter and Communications Strategy to be endorsed by the new 2022-26 Trust Council.

STAFF RESOURCING

In FY 2023-24, the project will occupy the majority of the Senior Policy Advisor's time and may require support from staff across the organization. Without additional staff resources, Trust Area Service's (TAS) regular workload would need to be reduced. During critical periods, a certain amount of overtime is expected to fulfil project needs.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION: (*Are there any concerns and how will these be addressed? Have other stakeholders been identified*?)

Change management, communications, and collaboration will be addressed via the development of a communications strategy for the project, along with an updated project charter, as directed by Trust Council and its committees in early 2023.

Clare Frater, Director, Trust Area Services	**February 7, 2023**
Initiator Name, Title	Date
Reviewed by Department Lead: Name, Title	Date

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR

Initiated by (name, title):
Trust Programs Committee

Business Area:
Trust Council Services: Trust Area Services

Name of Request:
Stewardship Education Program: $15,000

Budget Source (select all that apply):

- [x] **Specific Project Funding** (select all that apply)
  - [x] Third Party Contractors
  - [ ] Staff Travel Expense
  - [ ] Staff Overtime Expense
  - [ ] New Staff Member – Temporary for project
  - [ ] Computer Hardware/Software
- [ ] **Furniture & Equipment**
- [ ] **Computer Hardware/Software/Supplies**
- [ ] **New Staff Resources** (see Staff Costing Tool)
  - [ ] **Permanent**
  - [ ] **Temporary**
    Temp Duration: ___________________
- [ ] **Other – please describe:** ______________________

Date of Funding Request Submission:
February 6, 2023

Funding Required for (date range): FY2023/2024

ISSUE/OPPORTUNITY:
Trust Area communities play a critical role in supporting the Islands Trust Object. There is a need to broaden public and industry awareness about the uniqueness of the Islands Trust mandate and local bylaws, and to empower the public with education and tools to help preserve and protect local ecosystems and cultural heritage in the Islands Trust Area.

This budget request is to request funds to support stewardship education activities (e.g. educational webinars, workshops), including the Living in the Trust Area mailing to new residents, into the new term.

In FY 2020/21, with a budget of $15,000, Trust Programs Committee (TPC) successfully delivered Phase 1 of the program - a series of three climate action stewardship education webinars on the topics of rainwater harvesting, ecosystem-based adaptation, and eelgrass/blue carbon.

In FY 2021/22, with the Stewardship Education program budget of $24,000 (actuals spent was $15,000) the Committee supported development of a "Living in the Trust Area" package which was mailed to 1000 new property owners across the Trust Area in March 2022. The package included newly designed Islands Trust brochures, stewardship tips booklets, groundwater conservation brochures, as well as localized government service contact lists. The full budget was underspent as the committee was not able to offer webinars or other education programs due to staff resources being allocated to the Islands 2050 Policy Statement Phase 3 engagement.

In FY 2022/23 Trust Council budgeted $13,000 and TPC adopted a project charter allocating all the funds to three mailings of the Living in the Trust Area package and distribution of the materials to renters via community groups.

PROJECTED RESULTS/DELIVERABLES:
The provision of educational programming and materials on stewardship topics to be determined by Trust Program Committee in FY 2023/24.

RISK ASSESSMENT:

The main risk to stewardship education programming is staffing vacancies or reallocation of staff to other priorities. The Living in the Trust Area mailing project has been designed to require limited staff time with BC Mail undertaking most of the work. Staff will clearly advise Trust Programs Committee of staff capacity and will recommend use of contractors as appropriate.

ALTERNATIVES CONSIDERED:

Option 1: Budget a reduced funding amount.

Option 2: Budget a higher funding amount.

Option 3: Do not budget for stewardship education.

Option 4: Budget general funds for Trust Programs Committee programming without calling it stewardship education.

CRITICAL SUCCESS FACTORS:
Sufficient staff time to administer and deliver the program.
Trust Programs Committee decision-making regarding the topics to be addressed and methods of outreach.

RECOMMENDED OPTION:
That $15,000 be budgeted for the Stewardship Education Program.

COST/BENEFIT ANALYSIS: Quantitative Analysis: • $15,000 for the Stewardship Education Program for FY 2023/24 Qualitative Analysis: A stewardship education program offers the opportunity to educate community members and professional practitioners about the importance of preserving and protecting the Trust Area, climate action, and methods of being a good steward. Increased understanding of the Islands Trust and rationale for the preserve and protect mandate could result in reduced bylaw infractions.
PURCHASING PROCEDURE: All expenditures will be in accordance with Policy 6.5.3 on Procurement.
PROPOSED IMPLEMENTATION STRATEGY: Staff would develop a project charter(s) for the Trust Programs Committee to guide stewardship education work. There are staff procedures available to guide a mailout of the Living in the Trust Area package
STAFF RESOURCING: Trust Area Services staff will support delivery of the project. The Living in the Trust Area project is expected to require approximately 50 hours of the Program Coordinator position. Additional staff hours will depend on the activities selected by Trust Programs Committee.
CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION: Change management, communication and collaboration will be addressed via the strategies outlined in the project charter and as directed by Trust Programs Committee during consideration of next steps. The program would be supported by a communications plan. Ideally, components of the program would be delivered in collaboration with local agencies and/or First Nations.

Clare Frater, Trust Area Services for Trust Programs Committee	February 7, 2023
Initiator Name, Title	Date
Reviewed by Department Lead: Name, Title	Date

Islands Trust

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TO BE COMPLETED BY INITIATOR

Initiated by (name, title):
Trust Programs Committee

Business Area:
Trust Council Initiatives - Trust Area Services

Name of Request:
Secretariat Services: $12,000

Budget Source (select all that apply):

☒ **Specific Project Funding** (select all that apply)
- ☒ Third Party Contractors
- ☐ Staff Travel Expense
- ☐ Staff Overtime Expense
- ☐ New Staff Member – Temporary for project
- ☐ Computer Hardware/Software

☐ **Furniture & Equipment**

☐ **Computer Hardware/Software/Supplies**

☐ **New Staff Resources** (see Staff Costing Tool)
- ☐ **Permanent**
- ☐ **Temporary**
  - Temp Duration: ___________________

☐ **Other – please describe:** ______________________

Date of Funding Request Submission:
February 6, 2023

Funding Required for (date range):
FY2023/2024

ISSUE/OPPORTUNITY:
The *Islands Trust Act* states that Trust Council may coordinate and assist in the determination, implementation and carrying out of municipal, regional and improvement district, First Nations, and government of British Columbia policies for the preservation and protection of the Trust Area and its unique amenities and environment. In September 2020, Trust Council adopted a Secretariat Services Policy. Trust Programs Committee has provided secretariat service support to coordination groups in the Trust Area such as the Baynes Sound / Lambert Channel Regional Forum, Howe Sound Community Forum, and Southern Gulf Island Regional Forum. This support includes both Islands Trust in-kind staff time, and the hiring of administrative consultants and workshop facilitators.

There are a number of coordinating bodies operating in the Trust Area, largely supported by volunteer or in-kind staff effort. These bodies bring together different levels of government, First Nations and community members on a regular basis to discuss matters of mutual interest/concern.

Over the years, coordinating bodies and trustees raised concern regarding the lack of funding for the administrative needs (e.g. meeting logistics, agenda preparation, minutes, facilitation, website hosting/posting, shared document drive) for some of the coordinating bodies and/or concern about the sustainability of relying on volunteer and side-of-the-desk coordinators.

In FY 2022/23, Trust Programs Committee allocated $15,000 budgeted by Trust Council to support four coordination groups and staff support to one coordination group.

In FY 2021/22, Trust Programs Committee allocated $12,000 budgeted by Trust Council and 70 staff hours to support five coordination groups.

In FY 2020/21, Trust Programs Committee allocated $11,000 budgeted by Trust Council to support four coordination groups.

PROJECTED RESULTS/DELIVERABLES:

Continued support to coordination groups in the Trust Area that further the Islands Trust Object.

RISK ASSESSMENT:

The main risk to secretariat services programming is staffing vacancies or reallocation of staff to other priorities. Staff will clearly advise Trust Programs Committee of staff capacity and will recommend use of contractors as appropriate.

ALTERNATIVES CONSIDERED:

Option 1: Budget a reduced funding amount and provide reduced secretariat service levels to coordination groups.

Option 2: Budget a higher funding amount and increased capacity to provide secretariat service levels to coordination groups.

Option 3: Do not budget for secretariat services and provide no secretariat services levels to coordination groups.

CRITICAL SUCCESS FACTORS:

Some limited staff time must be available to manage contractors and work with partners. Staff estimate that up to 100 hours (approx. three weeks) may be required to manage four contracts and work with the coordination groups, as well as provide direct administrative support should TPC decide to allocate staff time.

There must also be available contractors willing to take on the coordination/secretariat work.

Trust Programs Committee must decide on the amount of funding to be allocated to the various groups.

RECOMMENDED OPTION:

That $12,000 be budgeted for the Secretariat Services.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:
$12,000 to fund requests from groups for FY 2023/24

Qualitative Analysis:
Supporting coordination groups/partnerships allows for Islands Trust to support enhanced coordination and cooperation in the Islands Trust Area and to learn from these groups, which advocate on similar issues of interest to Islands Trust residents and trustees. Supporting these local groups strengthens Islands Trust's position within the community as a leader and ally, and creates an opportunity to build long-term collaborative relationships. Some of these groups also offer an opportunity for more targeted and effective collaboration with First Nations and regional districts in the Trust Area.

PURCHASING PROCEDURE:

All expenditures will be in accordance with Policy 6.5.3 on Procurement.

PROPOSED IMPLEMENTATION STRATEGY:

Following the Secretariat Services policy, Trust Programs Committee will assess opportunities to provide Secretariat Services at its first meeting of the fiscal year. If Trust Programs Committee indicates an interest in providing administrative support to certain coordination groups, staff will work with the coordination groups to determine the exact nature of the support, the timeframes, and expected workload.

STAFF RESOURCING:

Staff estimate that up to 100 hours (approximately three weeks) of the Program Coordinator's time may be required to manage contracts and work with the coordination groups, as well as provide administrative support should TPC decide to allocate staff time.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Funding for secretariat services supports enhanced collaboration in the Islands Trust Area. Staff may promote the Islands Trust's contributions, as appropriate.

Clare Frater, Trust Area Services for Trust Programs Committee	February 7, 2023
Initiator Name, Title	Date

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 14, 2023
From:	Regional Planning Committee	**Date Prepared:**	February 3, 2023
SUBJECT:	2023/24 Funding Request for Regional Planning Committee - Amended		

PURPOSE:

To advise Financial Planning committee of a revised placeholder budget request for 2023/24 Fiscal Year from the Regional Planning Committee.

BACKGROUND:

On August 24, 2022 the Regional Planning Committee passed the following motion:

> That the Regional Planning Committee requests that Trust Council include $100,000 for Regional Planning Committee Strategic Plan projects in the 2023-24 fiscal budget.

On February 1, 2023 the Regional Planning Committee revised their request and passed the following (draft) motion:

> That Regional Planning Committee reduce placeholder budget to $30,000 for the 2023/2024 budget year.

The above motion to support a placeholder of $30,000 for work in the 2023/24 year is separate from a motion carried at the same meeting to support a business case implementing the Freshwater Sustainability Strategy. Specifically, the Regional Planning Committee passed the following (draft) motion:

> That Regional Planning Committee forward to the Financial Planning Committee, for inclusion in the Fiscal Year 2023/24 Budget, the business case for $10,000 related to the implementation of the Islands Trust Freshwater Sustainability Strategy.

ATTACHMENT(S):

1. **None.**

FOLLOW-UP:

Advise Regional Planning Committee of Financial Planning Committee recommendations.

Prepared By: Stefan Cermak, Director, Planning Services / February 3, 2023

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR	
Initiated by: Regional Planning Committee c/o Stefan Cermak, Director, Planning Services **Business Area:** Freshwater Sustainability Strategy **Name of Request:** Freshwater Sustainability Implementation **$10,000** – Increase web presence for the Freshwater Sustainability Strategy and related programs and projects	**<u>Budget Source</u>** (select all that apply): ☐ **Specific Project Funding** (select all that apply) ■ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ___________________ ☐ **Other – please describe:** ______________________
Date of Funding Request Submission: **February 1, 2023**	**Funding Required for (date range):** **FY 2023/24**

ISSUE/OPPORTUNITY:

The 2018-2022 Islands Trust Strategic Plan called for the development of a regional freshwater management strategy, the development of water budgets for groundwater aquifers in the Trust Area, and the development of a model land use regulation addressing freshwater sustainability that includes groundwater, rainwater catchment and greywater recycling. This direction contributed to the initiation of the Groundwater Sustainability Science Program and the development of the Freshwater Sustainability Strategy (FWSS).

Freshwater Sustainability Strategy (FWSS) was developed in 2021. It involved representatives of different levels of government, water purveyors, consultants, community organizations, Islands Trust Staff and Trustees, and Indigenous Knowledge Holders as part of the advisory committee contributing to the development of goals, objectives and actions. In December 2021, the FWSS was received by Trust Council. At the same time Trust Council deferred business cases that focused on the development of a communications and outreach plan and related resources.

The FWSS can be found here:
https://islandstrust.bc.ca/document/freshwater-sustainability-strategy/

Communications and outreach is a priority. This was recognized by the former regional planning committee. While many steps have been taken to improve data to inform decision making related to supporting the sustainability of groundwater resources, easy access to the information in an accessible form for planners, trustees and the public is critical for gaining support and implementing freshwater sustainability projects, successful collaboration with other jurisdictions and encouraging individual action. Effective and accessible communication tools will also provide an opportunity for transparent monitoring and evaluation of the FWSS actions.

Financial and staff resource commitments are critical to the development of, and improved access to, the information related to freshwater sustainably strategy implementation. These include dedicated time of the Senior Freshwater Specialist (SFWS) (0.25 FTE), Regional Planning Team (RPT) (0.10FTE) and a senior level co-op student (1 FTE for 4 months, $18,000 (separate business case)).

PROJECTED RESULTS/DELIVERABLES:

- Develop web-based community engagement interface on Islands Trust website
- Pre-design island freshwater profiles information and data
- Develop Freshwater Atlas and associated mapping apps
-

RISK ASSESSMENT:
This project can only move forward with funding and dedicated staff time. In the absence of funding, materials available to share will remain technical in nature and accessed from a variety of locations on the Islands Trust website (e.g. mapping page, separated LTC projects pages, the Freshwater projects page). Numerous trustees, staff and public have expressed concern about challenges finding information related to programs under the FWSS.

RECOMMENDED OPTION AND ALTERNATIVES:

See chart on following page. It includes the following acronyms:

SWFS = Senior Freshwater Specialist
RPT = Regional Planning Team
IS = Information Services
Co-op = Co-op Student (Masters level)
FTE= Full Time Equivalent

Feb. 2, 2023: Note that Options were removed as the RPC approved the $10,000 business case option

Option	Cost $$	Staff Time	Communications work	Technical work
No funding for communications	**$10,000**	SFWS 0.25 RPT 0.10	• **$0**	• Develop web-based community engagement

professional, technical work only		Co-op .75 IS 0.15 TAS 0.01 (comm)		interface on Islands Trust website • Pre-design island freshwater profiles information and data • Develop Freshwater Atlas and associated mapping apps • **$10,000 (staff backfill)**

CRITICAL SUCCESS FACTORS:

- Communications products developed
- Improved web presence for Freshwater Program
- Freshwater Atlas and Freshwater Island Profiles posted in web portal in addition to other plain language material as well as detailed maps and reports.

RECOMMENDED OPTION:

Funding for communications professional and back fill of staff doing technical work for website.

Funding required: $10,000
Estimated staff time: FTE: O.25 + 0.10 + 0.75 + 0.15 + 0.01

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

Creating accessible communications products and demonstrating implementation of priorities in the FWSS has the potential to attract more funding for other FWSS actions (Funding freshwater sustainability projects is currently a Provincial priority). It is also valuing the investment in the work that has been done through the Groundwater Sustainability Science Program .

Qualitative Analysis:

Improved web-based presence is important because:

- High volumes of inquires related to freshwater information and data by Islands Trust residents, trustees, planning staff, researchers, and other agency staff consume staff time,
- Access to information and data increases transparency to past project and will reduce staff time,
- Providing access to information and data increases the value of previous project work by facilitating its use, and
- Providing transparency demonstrates the Freshwater Sustainability Plan is being implemented.

PURCHASING PROCEDURE:

- Technical website work will be added to existing contract of current website maintenance and development
- $10,000 will be used to “backfill” an IS staff team member to get direct support

PROPOSED IMPLEMENTATION STRATEGY:

- RPC will be able to provide input into deliverables at each regularly scheduled meeting.
- Work will be completed by March 30th 2024.

STAFF RESOURCING:

<table>
<tr><th>Product/Job</th><th>Financial Resources</th><th>Human Resources</th></tr>
<tr><td rowspan="2">Q + A, Management of Atlas and development of educational / communication materials</td><td rowspan="2"></td><td>0.25 Senior Freshwater Specialist (with co-op)
0.75 co-op</td></tr>
<tr><td rowspan="2">0.10 Regional Planning Team (Project Management)
0.01 TAS member review/coordination

0.15 Back file Information Systems Staff position
Annual upkeep will be part of overall site upkeep</td></tr>
<tr><td>Webpage technical work</td><td>$10,000</td></tr>
<tr><td>Total for FWSS Implementation 23/24</td><td>$10,000</td><td>1.26 FTE across organization + co-op student</td></tr>
</table>

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

The Senior Freshwater Specialist and Regional Planning Team member will work closely with Information Services staff as wells a Trust Area Services staff.

Regional Planning Committee	February 1, 2023
Initiator Name, Title	Date
Stefan Cermak, Director, Planning Services	February 2,2023
Reviewed by Department Lead: Name, Title	Date

ISLANDS TRUST
Fiscal Year 2023/24
PROPOSEED LTC PROJECTS

ITEM	**AMOUNT**	**TOTAL**
Specific Projects >$5000:		
DE: Housing Project - current ongoing	$ 18,000	
GB: OCP/LUB Project - NEW	$ 18,000	
GM: OCP Project - current ongoing	$ 16,000	
HO: OCP Amendment - current ongoing	$ 15,000	
SS: Major OCP & LUB - ongoing Housing + CDF	$ 96,000	
SS: Ganges Village Plan - current ongoing	$ 86,500	
Reduction to achieve FPC cap on LTC projects		**$ 249,500**
Minor Projects:		
Pool for Allocation to LTCs in Year		**36,500**
Total LTC Projects in General budget		**286,000**

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	November 25, 2022
From:	**Stefan Cermak, Director, Planning Services**	**Date Prepared:**	November 10, 2022
SUBJECT:	**Planning Services – Projects Feasibility Assessment**		

This report has not been updated to reflect the revised project values/plans of LTCs or RPC. Staff will update this report for that information before it moves forward to Trust Council. A verbal update can be provided to FPC if desired.

PURPOSE

To provide the Financial Planning Committee with a feasibility assessment comparing Planning Services related budget case submissions for the next fiscal year (FY2023/24) to projected available staff resources.

SUMMARY

The Regional Planning Team provides planning services for projects over $5,000. The estimated annual availability of planning staff time on the Regional Planning Team time is approximately 3,300 hours when fully staffed. Staff estimate a total 4,000 hours of requested staff time based on business case submissions and carryover of unspent funds from the current fiscal period to the next. The deficit of planning staff time will need to be addressed by amending the ambitious scope of some of the larger projects and/or reducing corresponding staff hours to manage projects. Reducing staff hours without reducing scope would lead to reduced quality and/or extended timelines.

Local Trust Committees may seek Islands Trust Council approval to fund additional operations via a special tax requisition, only applicable to the specific Local Trust Area, if the Islands Trust Council does not approve the additional operations funding in the general budget.

BACKGROUND & ANALYSIS

Planning Services staff provides direct planning services to Trust Council's Regional Planning Committee and Local Trust Committees. Planning resources are allocated based on available resources as per Trust Council policies.

Regional Planning Committee

The Regional Planning Committee (RPC) undertakes projects to achieve actions in the Trust Council Strategic Plan and responsibilities as outlined in their terms of reference (Policy 2.3.2).

In 2022/23 the RPC requested funds for mapping groundwater recharge, mapping First Nations heritage, and hosting a Housing Forum. The groundwater recharge mapping was completed, the housing forum is scheduled for March 2023 and the heritage overlay mapping (phase 2) was not initiated due to loss of key staff, the loss of the contractor, and early feedback from various First Nations promoting establishing stronger relationships before creating culturally sensitive deliverables. The project will require reconsideration of strategy.

For the 2023/24 fiscal year, the RPC has requested two items:

1. $18,000 for a co-op student to assist the Senior Freshwater Specialist undertake coordination activities relating to education of staff, trustees, and public with respect to mapping, data management, and other strategy deliverables. Staff time spent on this includes drafting and posting the opportunity and developing and managing the student's work plan. This is captured as a staffing position thus not listed under the projects resource request and not assessed for its feasibility in this report.
2. $100,000 as a "placeholder" so that the RPC may consider its priorities after elections and at the beginning of the new political term. This funding would mostly be allocated to achieve Strategic Plan projects assigned by Trust Council. In 2022/23 the Regional Planning Committee was working on groundwater mapping as part of the implementation of Trust Council's ten-year Freshwater Sustainability Strategy. Staff have been developing a Freshwater Sustainability Implementation Plan business case for RPC consideration. The draft currently includes a $50,000 request to create a dedicated communications portal and related communications materials. The estimate is 200 hours of staff time. The request for resources would fit within the RPCs request for $100,000 (half of the requested fiscal resources if supported). The estimate of staff hours has been used as a basis to estimate staff hours for the placeholder request. See Table 1 for summary of RPCs FY2023/24 resource request.

Resource requests for RPC Projects are included Table 1 below. The blue fill colour indicates quarters in which the project would be active. The "X" indicates targeted completion date. Business case submission details and general descriptions of the projects are available elsewhere in the Financial Planning Committee's agenda.

Table 1 2023/24 RPC Resource Request

Project	Trust Body	Budget ($)	est. staff time (hrs)	FY2022/23		FY2023/24			
				Q3	Q4	Q1	Q2	Q3	Q4
Housing Forum	RPC	$5,000	40		X				
Placeholder	RPC	$100,000	400						
Subtotal (FY2023/24)		**$100,000**	400 + tbd						

Local Trust Committees

Minor Local Trust Committee (LTC) projects (projects under $5,000) are not listed below. Each LTC is permitted one minor active project (SS LTC may have up to three pending available resources). A total budget of **$36,000** for these projects is captured in a separate line item in the proposed 2023/24 budget. Staffing resources are from a separate team within Planning Services.

Business case submissions for additional operations, projects over $5,000 in FY2023/24, include:

- One new project, the Gabriola Official Community Plan (OCP) and Land Use Bylaw (LUB) Comprehensive Review Project;
- One ongoing project that has been significantly amended to include new details, the Salt Spring Island OCP and LUB Major Review (this is an amalgamation of ongoing projects related to housing, wildfire, and watersheds and expansion into a broader review as well as including a LUB review);
- Four ongoing projects, the Denman Island Housing Review, Gambier Island OCP and LUB Targeted Review, Hornby Island OCP Amendment, Salt Spring Island Ganges (Shiya'hwt/SYOW̱ T) Village Area Plan; and
- One ongoing coordination project, Salt Spring Island Watershed Protection Alliance (SSIWPA) – which is proposed to be funded via special property tax requisition (only property owners in the Salt Spring Local Trust Area would be taxed for this project).

Resource requests for LTC Projects are included Table 2 below. The blue fill colour indicates quarters in which the project would be active. The "X" indicates targeted completion date. The "→" indicates the project is proposed to extend beyond FY 2023/24. Business case submission details and general descriptions of the projects are available elsewhere in the Financial Planning Committee's agenda.

Table 2 2023/24 LTC Additional Operations Resource Requests

Project	Trust Body (LTC)	Budget ($)	Est. staff hours	FY2022/23		FY2023/24			
				Q3	Q4	Q1	Q2	Q3	Q4
Housing Review	DE	$18,000	400						X
OCP and LUB Review	GB	$60,000	600						→
OCP and LUB Review	GM	$16,000	600						X
OCP Review	HO	$15,000	400						X
OCP & LUB Review	SS	$227,000	900						→
OCP Review: Ganges (Shiya'hwt / SYOW̱ T) Village Area Plan	SS	$86,500	600						X
SUBTOTAL		$422,500	3,500						
SSIWPA (tax req.)	SS	$75,500	100						→

Project	Trust Body (LTC)	Budget ($)	Est. staff hours	FY2022/23		FY2023/24			
				Q3	Q4	Q1	Q2	Q3	Q4
	TOTAL	$498,000	3,600						

Legend:
- Trust Body: DE = Denman; GB = Gabriola; GM = Gambier; HO = Hornby; SS = Salt Spring
- X = targeted completion
- → = Project extends into next fiscal year

The total estimated resources for all of the projects listed above in Table 1 and Table 2 for FY2023/24 is **$598,000 and 4,000 staff hours.**

Funding Options

If Islands Trust Council does not support the additional operations of LTCs as listed in Table 2, Islands Trust Council special property tax requisitions (Policy 6.3.2) permit an individual LTC to request a special tax requisition. Special property tax requisitions are approved by Islands Trust Council but only funded by the specific Local Trust Area requesting the funding and are not included in the general operations budget. Please note that this includes all associated islands with a Local Trust Area (ex: Piers Island and Prevost Island within the Salt Spring Island Local Trust Area).

Available Staffing Resources

Long range planning projects requested by the RPC and LTC's with budgets over $5,000 will be undertaken by the Regional Planning Team. The Regional Planning Team will consist of three Island Planners (senior planners), some support from the Senior Freshwater Specialist, and support of a manager. The Regional Planning Team yields an approximate total of 3,300 available planner hours during the fiscal year. This amount discounts the work day to account for administrative duties, as well as leave and holidays.

The Regional Planning Team has recently been formalized by Trust Council policies adopted in 2022 and is expected to be an operational team as of April 2023. To date, this has been an informal group of staff and management. This group has been instrumental in working with the RPC in redrafting Trust Council policies that enhance the efficient and effective delivery of planning services. These policies include:

- Best Practices in Delivery of Planning Services (Policy 5.9.1);
- Priority Setting/Review Guidelines (Policy 6.2.1); and
- Work Program, Follow-Up Action List and Priorities Report (Policy 6.7.1).

The amended policies are designed to support the systematic update of Official Community Plans (OCPs) and Zoning Bylaws / Land Use Bylaws (LUBs) on a regular basis, support realistic expectations for volume and timing of project completion, and the fair, efficient and equitable allocation of staff and financial resources for major and extraordinary Local Trust Committee projects (projects over $5,000).

Comparing Available Staffing Resources to Business Case Submissions

The total estimated available resources for all the project listed above is dependent on Trust Council's final approval of the FY2023/24 budget and an approximate 3,300 hours of planners staff time. The difference between the requested 4,000 hours of staff time and the available staff time of 3,300 hours is 700 hours. The deficit of planning staff time will need to be addressed by either amending the ambitious scope of some of the larger projects and/or reducing expected staff hours to generate deliverables for the Regional Planning Commission.

As well, this estimate may be refined considering the significant amount of requests for third party contractors. For example, Local Trust Committees have requested $422,500 to fund OCP and LUB reviews (this does not include the special tax requisition for coordination services in the SS LTA). Of the $422,500:

- $197,200 (47%) has been requested for engagement and facilitation services;
- $100,000 (24%) has been requested for technical analysis';
- $66,000 (15%) has been requested for First Nations engagement expenses;
- $27,000 (6%) has been requested for communication and education materials; and
- $32,300 (8%) has been requested for other services and deliverables.

While at least 75% of the budget requests are for third party contracts thus relieving staff of directly producing these deliverables, drafting contracts, navigating the procurement process, managing contractors and ensuring quality deliverables also take a significant amount of time.

The risk of not matching the resources to the project scopes is that the projects will become delayed or not completed during FY2023/24.

SUMMARY

The Regional Planning Team provides planning services for projects over $5,000. The estimated annual availability of planning staff time on the Regional Planning Team time is approximately 3,300 hours when fully staffed. Staff estimate a total 4,000 hours of requested staff time based on business case submissions and carryover of unspent funds from the current fiscal period to the next. The deficit of planning staff time will need to be addressed by amending the ambitious scope of some of the larger projects and/or reducing corresponding staff hours to manage projects. Reducing staff hours without reducing scope would lead to reduced quality and/or extended timelines.

Trust Council may decide to fund any LTC project via special tax requisition, instead of including it in the general budget for funding by all Trust areas as a collective. Funding a project via special requisition means only islands within a specific local trust area pay for that project. Assessment of projects for special requisition should be considered in line with Trust Council's Policy 6.3.2 *Special Property Tax Requisition.* LTCs may request that a project be funded via special requisition if Trust Council does not approve the project in the general budget.

ATTACHMENT(S):

1. **None**

FOLLOW-UP:

Given the high dollar value of requested projects and a deficit in staff hours to complete all requested work, staff suggest further discussion to evaluate the projects and whether or not they can be adequately resourced during the fiscal year.

Prepared By: **Stefan Cermak, Director, Planning Services**
Concurred By/Date: **Russ Hotsenpiller, CAO / Nov. 16, 2022**

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team for allocation of budget funds. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR

Initiated by:
Heather Kauer
On behalf of the DE LTC

Business Area:
Denman Island Local Trust Committee – LTC projects

Name of Request:

DE LTC – Denman Housing Review Project

2022/23 - $13,500
2023/24 - $18,000

DE-2022-085
It was MOVED and SECONDED,
that the Budget Funding Request Short-Form Business Case for the Denman Official Community Plan and Land Use Bylaw Housing Project be amended by changing the number $2,000 for development of communication and educational info/Community Information Meeting(s) Public Hearing to $12,000.

CARRIED

DE-2022-086
It was MOVED and SECONDED,
that the Denman Island Local Trust Committee endorse the Business Case dated July 6, 2021 for the Denman Housing Review project for fiscal year 2023/24 as amended, and request that staff forward it to the Director of Administrative Services.

CARRIED

Budget Source (select all that apply):

■ **Specific Project Funding**
- ■ Third Party Contractors
- ☐ Staff Travel Expense
- ☐ Staff Overtime Expense
- ☐ New Staff Member
- ☐ Computer Hardware/Software

☐ **Furniture & Equipment**

☐ **Computer Hardware/Software**

☐ **New Staff Resources** (see Staff Costing Tool)
- ☐ **Permanent**
- ☐ **Temporary**

Temp Duration: ____________________

■ **Other – please describe:**
Honoraria for speakers/First Nations' for on-going meetings and participation, minute taking, technology support, mapping, facility rental, open-house meetings and material, , legal review, development and printing of educational info, brochures, posting of meeting, ads, and legal notifications.

Date initiated: June, 2021

Date required: April 1, 2023 -March 31, 2024

BACKGROUND:
Low diversity of housing types and low rental vacancy are the prominent housing challenges on Denman island. As of June, 2021, the preschool, General Store, and at least one farm are having trouble finding staff, mainly due to lack of housing on the island. With high land values also comes the desire to revitalize and monetize properties, which often negatively impact the environment and neighbourhoods as well as the island's housing market options for most average income households on the island.

PROBLEM STATEMENT/OBJECTIVES:
Amendments to the OCP and LUB would tackle a range of issues that impact the affordability of housing and the types of housing as they relate to the locations, sizes, and designs of housing development. Furthermore, the existing policies within the OCP are outdated and no longer reflect the current housing conditions, as well as infrastructure servicing, transportation system, environmental conditions and other elements that impact the availability, affordability and diverse housing types on the island. The current OCP policies and LUB regulations related to housing also need to be updated to implement the recommendations of the *Islands Trust Northern Region Housing Needs Assessment, 2018* and Section 473 of the Local Government Act requiring that OCPs include housing policies that address housing needs.

Active and meaningful engagement with First Nations based on the standard of Free, Prior and Informed Consent (FPIC), on-going collaboration with external agencies and local organization, as well as the public at-large will also be part of this planning process. It is important to note that, the traditional practice is to provide a capacity funding to support First Nations' participation, which amounts to approximately $200 per person, per meeting. For the nations to review any draft documents, it will be around $2000 per nation per review.

The creation of a project of this scale will rely on a successful public engagement process which requires a skilled facilitator to deal with a diverse group of stakeholders and the numerous issues affecting their community.

PROJECTED RESULTS/DELIVERABLES:

Funding request for Stage 1 (FY22/23)	**Target Duration**	**Cost**
First Nation Consultation early and ongoing Coordination with First Nations' staff Collaborations with First Nations in their preferred methods	One half day	$2,500
Consultant Contract – Public Engagement	Over the course of 2022	$10,000
Technology (mapping, data analysis, etc.) and administrative support for public engagement program, meetings with stakeholder groups and agencies	Over the course of 2022	$ 1,000
Finding Request for Stage 2 (FY23/24)		
Draft amendment to OCP/LUB – Regional Planning Team	Over 5 months in late 2023	$
Legal review	Focus on review of draft bylaws	$ 6,000
Development of communication and educational info / Community Information Meeting(s) Public Hearing	Over the course of 2023 - 2024	$ 12,000

Progress update and public meetings	Multiple - TBA	$

ALTERNATIVES CONSIDERED:

Option 1:
Keep the same project charter but consider one or all of the following options:

- Plan public engagement activities that could be accomplished entirely by Regional Planning Team members;
- Extend the proposed project duration;

Option 2:
Request that the Regional Planning Committee develop model OCP policies and LUB regulations that promote affordable housing Trust-wide.

This alternative would maximize Trust budget dollars by creating models that can be considered by all LTCs in the Trust area and not just benefit one LTC. However, the Denman LTC considers housing to be an urgent enough matter in the Denman LTA that a housing project should be prioritized sooner than a Trust-wide process might allow.

Option 3:
Keep the same project charter and budget but fund the project via a Special Tax Requisition (this would require reconsideration for next 2022/23 fiscal budget).

The project will apply Trust Council's declarations and implement Trust Councils Strategic Plan. The impact of funding this project via special tax requisition is to minimize the impact to the overall proposed Trust Council budget whereas the special tax requisition would have a more dramatic impact on local Denman Island taxpayers.

CRITICAL SUCCESS FACTORS (List):

- Regional Planning Team capacity to manage the project in 2022/23;
- Continued prioritization of the project by Denman Trustees after the 2022 election.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:
Enhanced engagement with First Nations and stakeholders, APC referral, and online tools are proposed with consultant facilitation.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

- $13,500 for Stage 1 as per project breakdowns above
- $18,000 for Stage 2

Qualitative Analysis:
If no action taken, housing crisis will elevate to a critical level. Without updating the OCP to strengthen the various policies and objectives that impact the conditions of housing (and its associated environmental, social, economic and cultural conditions), Denman Island will no longer be able to provide healthy social, economic, environmental and cultural conditions for its residents. Furthermore, the island will no longer be able to maintain its character. Most importantly, if no action is taken, we will fail to implement the Trust Council's mandate of preserving and protecting Denman Island.

RECOMMENDED DECISION:
The DE LTC will be seeking approval from the Director of LPS of $5,000 for fiscal 2021/22 to initiate the overall project. The present funding request is for $13,500 for fiscal 2022/23 to allow a consultant to conduct public engagement related to housing on Denman Island. An additional $8,000 is anticipated to be needed in fiscal 2023/2024 to develop bylaw amendments and initiate legal review to complete the project.

PURCHASING PROCEDURE:

Denman Island Local Trust Committee

July 19, 2022

Initiator:

Date

Director/CAO

Date

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR	
Initiated by: Heather Kauer On behalf for the GB LTC	**<u>Budget Source</u>** (select all that apply): ■ **Specific Project Funding** (select all that apply) ■ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ____________________ ■ **Other – please describe:** Consultants, Honoraria for First Nations for on-going meetings and participation, technology, mapping, facility rental, engagement meetings and materials, printing, posting and distribution of communication materials.
Business Area: Gabriola Island Local Trust Committee – LTC projects	
Name of Request: GB LTC – Gabriola OCP and LUB Targeted Review Project 2023-2024 - $~~60,000.00~~ $18,000	
Date of Funding Request: September 29, 2022 GB LTC Resolution: September 29, 2022: amended Jan. 9, 2023	**Funding Required for (date range):** April 2023 – March 31, 2024

ISSUE/OPPORTUNITY:

The Gabriola Island OCP and LUB Comprehensive Review is a top priority project aimed at modernizing and updating the documents. This review process and resulting amendments to the OCP and LUB would address issues and provide opportunities as follows:

- Strengthen relations with First Nations, honouring the Islands Trust Reconciliation Action Plan 2019-2022 by undertaking early and meaningfully engagement with Snuneymuxw First Nation, and others, working to align land use planning policies and regulations with First Nations interests and First Nations-led planning and policy initiatives.
- Update Gabriola Island's OCP and LUB, which have not been substantially updated since 1997 and 1999 respectively, and to be reflective of reconciliation and First Nations engagement, including acknowledgement of First Nations treaty and territorial rights and title, including place, context and inherent rights.
- Aligns and advances the Islands Trust Strategic Plan Objective "to preserve and protect marine ecosystems" and Strategy to "undertake a review of Local Trust Committee-Bowen Islands Municipality foreshore policies and regulatory bylaws and develop model policy and regulatory bylaws for the protection of the foreshore and nearshore," by specifically reviewing and strengthening Gabriola shoreline protection policies and regulation.
- Aligns and advances the Islands Trust Strategic Plan Objective "Preserve, protect and advocate for forest and terrestrial ecosystems", by reviewing and strengthening Gabriola forest protection policies and regulations as guided by the Islands Trust Toolkit for the Protection of the Coastal Douglas-fir Zone and Associated Ecosystems.

The completion of a project of this scale will rely on a successful public engagement process which requires support from a skilled engagement professional with expertise in indigenous and non-indigenous engagement and land use planning policy and regulation review. The completion of this project will also rely on mapping and geospatial data, along with ecological and indigenous expertise to assist with analysis.

Background:

The first phase of this project will take place in fiscal 2023-2024 and be dedicated to engagement activities for the OCP-LUB comprehensive review. Drafting and processing bylaws is anticipated to take place in 2024-25.

The LTC is seeking the funds to support the first phase with this business case.

PROJECTED RESULTS/DELIVERABLES:

Funding Request for Phase 1: Coordination with First Nations to develop project scope and preliminary public engagement (2023-24)		
Consultant Contract	Spring 2023	$~~40,000~~
First Nation early and meaningful engagement / project scoping	Summer/Fall 2023	$10,000
Public Engagement	Fall / Winter / Spring 2023-24	$~~10,000~~ $8,000
Funding Request for Phase 1: Legislative Process and Implementation (2023-2024)		
1st reading, further engagement, referrals to First Nations and agencies	Spring 2024	$~~3,000.00~~
Legal Review	Summer 2024	$~~5,000.00~~
Consideration of changes and 2nd reading	Summer 2024	

Community Information Meeting and Public Hearing	Summer/Fall 2024	$~~3,000.00~~
3rd reading	Fall 2024	
Forward to Executive Committee and Ministry of Municipal Affairs	Fall 2024	
Final Adoption	Winter 2024/25	
Bylaw amendment communications		$~~2,000.00~~

RISK ASSESSMENT:

- Factors potentially affecting the timing of project deliverables:
  - Regional Planning Team capacity to manage the project in 2023/2024 and 2024/2025 along with other competing LTC projects that are yet to be approved for that timeframe;
  - Capacity and available expertise to support mapping and data needs within the budget;
  - Other staffs' capacity to provide support to the project in 2023/2024 and 2024/2025;
  - First Nation capacity and interest to engage may not align with project timelines;

ALTERNATIVES CONSIDERED:

Option 1: Increase/no level of involvement of engagement consultant

<u>Increased involvement</u>

- More robust consultation with multiple events, all undertaken by consultant; increased possibility of building trust with indigenous and non-indigenous communities;
- Bylaws drafted by consultant and/or by staff;
- Over $60,000.00 overall budget, which may require use of Surplus or special property tax requisition
- Timeline of 2-3 years, likely less than current proposal; would continue into next political term.

<u>No involvement</u>

- Minimal consultation undertaken by staff, hampering possibility of building trust with indigenous and non-indigenous communities;
- Bylaws drafted by staff;
- Under $40,000 overall budget;
- Extend timeline to 2.5 – 4 years or longer;

Option 2: Limit review to select topic areas in a targeted review

- Risk that OCP continues to not reflect current and future community needs;
- Possible timeline would continue to into next political term;
- Would likely result in decrease in overall budget, but not significantly.

CRITICAL SUCCESS FACTORS:

- See Risk Assessment above for critical success factors and risks involved.

RECOMMENDED OPTION:

The present funding request is for $60,000.00 for fiscal 2023/24 to allow the Gabriola Island OCP-LUB project to progress to begin Phase 1.

Amended Jan. 9, 2023: recommed $18,000

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

$~~60,000.00~~ for fiscal 2023/2024 for Phase 1

Assumes a consultant-led comprehensive review of the Gabriola OCP and LUB

$18,000 for community engagement and assessement of priorities and strategies

Qualitative Analysis:

If no action is taken, Gabriola Island forests, shorelines and indigenous heritage are at risk of continued degradation from future rural development and housing affordability will continue to be an issue.

PURCHASING PROCEDURE:

- RFP for consultant

PROPOSED IMPLEMENTATION STRATEGY:

- See Projected Results/Deliverables above.

Initiator Name and Title — Date

Reviewed by: Name and Title — Date

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR

Initiated by:
Heather Kauer
On behalf for the GM LTC

Business Area:
Gambier Island Local Trust Committee – LTC projects

Name of Request:

GM LTC – Gambier OCP and LUB Targeted Review Project: 2023-2024 - $16,000.00

Budget Source (select all that apply):

☒ **Specific Project Funding** (select all that apply)
- ☒ Third Party Contractors
- ☐ Staff Travel Expense
- ☐ Staff Overtime Expense
- ☐ New Staff Member – Temporary for project
- ☐ Computer Hardware/Software

☐ **Furniture & Equipment**

☐ **Computer Hardware/Software/Supplies**

☐ **New Staff Resources** (see Staff Costing Tool)
- ☐ **Permanent**
- ☐ **Temporary**
  Temp Duration: ___________________

☒ **Other – please describe:** Honoraria for First Nations for on-going meetings and participation, technology, mapping, facility rental, engagement meetings and materials, printing, posting and distribution of communication materials.

Date of Funding Request: September 24, 2021

Funding Required for (date range):
April 2023 – March 31, 2024

ISSUE/OPPORTUNITY:
The Gambier Island OCP and LUB targeted review is a top priority project aimed at these focussed and interconnected topic areas: heritage preservation and protection (mainly indigenous natural and cultural heritage), and protection of shoreline and forest ecosystems. This targeted review process and resulting amendments to the OCP and LUB would address issues and provide opportunities as follows:

- Strengthen relations with First Nations in the Howe Sound region, honouring the Gambier reconciliation standing resolution # GM-2019-061 and the Islands Trust Reconciliation Action Plan

2019-2022 by undertaking early and meaningfully engagement with Sḵwx̱wú7mesh/Squamish Nation, and others, working to align land use planning policies and regulations with First Nations interests and First Nations-led planning and policy initiatives.

- Update Gambier Island's OCP, which have not been substantially updated since 2001 and 2004 respectively, and to be reflective of reconciliation and First Nations engagement, including acknowledgement of First Nations treaty and territorial rights and title, including place, context and inherent rights.
- Aligns and advances the Islands Trust Strategic Plan Objective "to preserve and protect marine ecosystems" and Strategy to "undertake a review of Local Trust Committee-Bowen Islands Municipality foreshore policies and regulatory bylaws and develop model policy and regulatory bylaws for the protection of the foreshore and nearshore," by specifically reviewing and strengthening Gambier shoreline protection policies and regulation, and incorporating work to-date advanced by the Regional Planning Committee.
- Aligns and advances the Islands Trust Strategic Plan Objective "Preserve, protect and advocate for forest and terrestrial ecosystems", by reviewing and strengthening Gambier forest protection policies and regulations as guided by the Islands Trust Toolkit for the Protection of the Coastal Douglas-fir Zone and Associated Ecosystems. There are thirteen Coastal Western Hemlock (CWH) ecosystems under threat in this region and are under-protected. Only 2% of CWH ecosystems in the Salish Sea region are protected, highlighting the urgent need to conserve remaining mature and old-growth forests*.

The completion of a project of this scale will rely on a successful public engagement process which requires support from a skilled engagement professional with expertise in indigenous and non-indigenous engagement and land use planning policy and regulation review. The completion of this project will also rely on mapping and geospatial data, along with ecological and indigenous expertise to assist with analysis.

Background:
The third phase of this project will take place in fiscal 2023-2024 and be dedicated to concluding engagement activities for the OCP-LUB targeted review and completing bylaw approvals.

The LTC is seeking the funds to support the second and third phase with this business case.

* Islands Trust Conservancy, *Gambier Island Local Trust Area Coastal Western Hemlock Forests, Forest Fact Sheets,* June 2020

PROJECTED RESULTS/DELIVERABLES:

Funding Request for Phase 3: Legislative Process and Implementation (2023-2024)		
1st reading, further engagement, referrals to First Nations and agencies	Spring 2023	$8,000.00
Legal Review	Summer 2023	$3,000.00
Consideration of changes and 2nd reading	Summer 2023	
Community Information Meeting and Public Hearing	Summer/Fall 2023	$3,000.00
3rd reading	Fall 2023	
Forward to Executive Committee and Ministry of Municipal Affairs	Fall 2023	
Final Adoption	Winter 2023/24	
Bylaw amendment communications		$2,000.00

RISK ASSESSMENT:

- Factors potentially affecting the timing of project deliverables:

- Regional Planning Team capacity to manage the project in 2022/2023 and 2023/2024 along with other competing LTC projects that are yet to be approved for that timeframe;
- Capacity and available expertise to support mapping and data needs within the budget;
- Other staffs' capacity to provide support to the project in 2022/2023 and 2023/2024;
- First Nation capacity and interest to engage may not align with project timelines;
- Cost of First Nation honoraria, compensation for referral review may be beyond budget;
- Continued prioritization of the project by the Gambier LTC may be at risk after the 2022 election.

ALTERNATIVES CONSIDERED:

Option 1: Increase/no level of involvement of engagement consultant

Increased involvement
- More robust consultation with multiple events, all undertaken by consultant; increased possibility of building trust with indigenous and non-indigenous communities;
- Bylaws drafted by consultant and/or by staff;
- Over $75,000.00 overall budget, which may require use of Surplus or special property tax requisition
- Timeline of 2-3 years, likely less than current proposal; would continue into next political term.

No involvement
- Minimal consultation undertaken by staff, hampering possibility of building trust with indigenous and non-indigenous communities;
- Bylaws drafted by staff;
- Under $40,000 overall budget, likely funded with LTC project budget funds of under $5,000.00/fiscal;
- Extend timeline to 2.5 – 4 years or longer;

Option 2: Expand the bylaw review to a Comprehensive OCP review or limit to one topic in the targeted review

Expand Review
- Overhaul of OCP and LUB; last reviews were in 2001 and 2004 respectively;
- Possibly extending timeline to 2.5 – 4 years; would continue into next political term;
- Would likely require engagement consultants;
- Would likely result in substantial increase overall budget, which may require use of Surplus or special property tax requisition.

Limit Review to one topic area
- Fewer updated policies, and risk that OCP continues to not reflect current and future community needs;
- Possible timeline would continue to into next political term;
- Would not likely require engagement consultant;
- Would likely result in substantial decrease in overall budget, funded with LTC project budget funds of under $5,000.00/fiscal.

CRITICAL SUCCESS FACTORS:
- See Risk Assessment above for critical success factors and risks involved.

RECOMMENDED OPTION: The present funding request is for $16,000.00 for fiscal 2023/24 to allow the Gambier Island OCP-LUB project to progress to Phase 3.
COST/BENEFIT ANALYSIS: <u>Quantitative Analysis:</u> $16,000.00 for fiscal 2023/2024 for Phase 3 Includes cost savings by limiting consultant involvement to significant engagement events/activities. <u>Qualitative Analysis:</u> If no action is taken, Gambier Island forests, shorelines and indigenous heritage are at risk of continued degradation from future rural development.
PURCHASING PROCEDURE: - Direct Award to existing consultant for continued engagement;
PROPOSED IMPLEMENTATION STRATEGY: - See Projected Results/Deliverables above.

Heather Kauer, RPM on behalf of Gambier Local Trust Committee
Initiator Name and Title

October 5, 2022
Date

Reviewed by: Name and Title

Date

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team, FPC, and ultimately Trust Council for allocation funding in the next fiscal year budget. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR	
Initiated by (name, title): Heather Kauer On behalf of the Hornby LTC	**Budget Source** (select all that apply): ☒ **Specific Project Funding** (select all that apply) ☒ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ___________________ ☐ **Other – please describe: ______________________**
Business Area: Hornby Island Local Trust Committee – LTC Projects	
Name of Request: HO LTC – Hornby OCP Amendment Review: 2023/24 - $15,000	
Date of Funding Request Submission: **September 16, 2022**	**Funding Required for (date range):** **April 1, 2023 – March 31, 2024**

ISSUE/OPPORTUNITY: *(What issue are you trying to resolve with this initiative, or what opportunity has been identified that would benefit Islands Trust by undertaking this initiative? What strategic item(s) is this addressing? What are the future needs? What organizational objectives are being addressed? Include background information that decision makers will need to properly assess this request.)*

This funding request is for year 2 of the Hornby OCP Amendment Review project. This project aims to update the OCP and LUB regarding affordable housing, STVRs, First Nations, and Riparian Areas. Consultants were hired in year 1 to facilitate limited engagement and draft bylaws. However, public comments led the LTC to believe more public engagement was warranted prior to bylaws being drafted and reviewed. Funding for year 2 would allow more robust engagement and then allow the consultants to complete their work drafting and processing bylaws.

At their September 9, 2022 regular business meeting, the Hornby Island LTC passed the following resolutions:

> *That the Hornby Island Local Trust Committee request staff revise the business case consistent with the amended project charter. [Endorsed Project Charter attached.]*
>
> *That the Hornby Island Local Trust Committee endorse the revised business case for the Hornby Island Official Community Plan Amendment Review Project and forward to the Financial Planning Committee for consideration in the 2023/24 budget.*

PROJECTED RESULTS/DELIVERABLES: (*How does this address the issue/opportunity described above*?)

OCP and LUB Bylaws would be drafted and processed.

RISK ASSESSMENT: *(Discuss potential risk factors associated with this work, if identified. Discuss the options that exist to mitigate identified risks)*

This project may not be completed in Fiscal year 2023/24 due to the northern office being short-staffed. First Nations have not been consulted up to this point but presumably would be after first reading of bylaws.

ALTERNATIVES CONSIDERED: (*What other options/alternative courses of action were considered? List and discuss each alternative separately. Each option must be supported by a succinct and realistic presentation of the benefits, risks, financial implications, resource requirements and other implications to allow for an informed decision among the options. One option should reflect the status quo - ie. do nothing - and the anticipated results of that action.*)

Option 1: Request a lesser amount of funding and continue with drafting and processing bylaws with minimal public engagement.

Option 2: Request $25,000 to facilitate even more robust levels of public engagement.

Option 3: Request that the Hornby Island Residents and Rate Payers association conduct a separate set of public engagement activities related to the project not funded or staffed by Islands Trust.

CRITICAL SUCCESS FACTORS: (*What related factors have been identified? Which of these factors are critical to the success of this initiative? Discuss outcomes if critical success factors are not met)*

- Consultants will have to be able to work relatively independent of staff.

RECOMMENDED OPTION: *(State your recommendation, and summarise why you chose it over others.)*

The LTC is asking for $15,000 in funding for 2023/24 as this seems like a relatively reasonable amount that should enable consultants to continue with public engagement and finish processing bylaws.

COST/BENEFIT ANALYSIS: *(Discuss both quantitative and qualitative considerations of this initiative. Quantitative discussion should include financial costs as well as benefits (savings). Qualitative considerations include non-quantifiable costs and benefits.)*

<u>Quantitative Analysis:</u>

<u>Qualitative Analysis:</u> If no action taken, housing crisis will elevate to a critical level. Without updating the OCP to strengthen the various policies and objectives that impact the conditions of housing (and its associated environmental, social, economic and cultural conditions), Hornby Island will no longer be able to provide healthy social, economic, environmental and cultural conditions for its residents. Furthermore, the island will no longer be able to maintain its character. Most importantly, if no action is taken, we will fail to implement the Trust Council's mandate of preserving and protecting Hornby Island.
PURCHASING PROCEDURE: *(Describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor*) - RFP – or extension of existing consultant contract.
PROPOSED IMPLEMENTATION STRATEGY: *(What are the specific features of the "roll-out" of the recommended solution? What is the timeline and anticipated date of completion for this initiative?)* Consultants would continue public engagement and then draft and process bylaws.
STAFF RESOURCING: *(What staff resources will be needed to achieve success on this initiative? Estimate how many hours of staff time will be required, by staff level. Comment on the reasonability of expected staff hours when assessed in conjunction with other work underway or planned.)* Planning Staff would be needed to manage the consultant contract, guiding and supporting the project; staff would need to draft staff reports and guide the drafting of bylaws. Finance staff would be needed to manage the financial end of the consultant contract, invoicing for venue rental and advertisements, and managing the project budget. Admin staff would be needed to manage website posting, zoom meeting support, mailings, and venue rental for CIMs and Public Hearings. Admin staff would also handle agendas and minutes of meetings where the project is discussed by the LTC, and referral of the bylaws to agencies and First Nations.
CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION: (*Are there any concerns and how will these be addressed? Have other stakeholders been identified*?)

Heather Kauer, Regional Planning Manager
Initiator Name, Title

September 16, 2022
Date

Reviewed by Department Lead: Name, Title

Date

***Hornby OCP Amendments Review Project* - Charter** v 2.0

Hornby Island Local Trust Committee — Endorsement Date: Sept. 9, 2022

Purpose: To review and update the Hornby Official Community Plan (OCP) and Land Use Bylaw (LUB) regulations with regards to housing, short term vacation rentals, First Nations acknowledgments, and riparian areas.

Background: The LTC identified a "Comprehensive OCP/LUB Review" as a top priority project and requested the Hornby Island Advisory Planning Commission to provide recommendations for OCP and LUB amendments related to four specific topics. The APC spent much of 2021 and early 2022 meeting and providing recommendations regarding amendments.

Objectives

- Amend the Hornby Island OCP and LUB by incorporating recommendations of the Hornby Island Advisory Planning Commission and public feedback on these recommendations

In Scope

- OCP and LUB amendments regarding:
  - Housing
  - STVRs
  - RAPR
  - First Nations
- Community Engagement + Leg. Process

Out of Scope

- Topics beyond the four identified as in-scope;
- Public engagement beyond legislative requirements and community workshops

Deliverables

- One OCP Amendment Bylaw
- One LUB Amendment Bylaw

Workplan Overview

Deliverable/Milestone	Date
Project Charter Endorsed	June, 2022
Execute Consultant Contract	August, 2022
First Community Workshop	October, 2022
Second Community Workshop	Winter, 2022/23
Consultant Report on Workshops and Recommendations for Bylaws	Spring, 2023
1st Reading of bylaws and referral	Spring, 2023
2nd Reading of bylaws and schedule CIM and Public Hearing	Summer, 2023
CIM/Public Hearing	Fall, 2023
3rd Reading and forward to EC and Ministry	Winter, 2023/24
Adoption	Spring, 2024

Project Team	
Island Planner	Project Manager
Consultant	Workshop facilitation and drafting of bylaws
Legislative Clerk	Legislative Process / Bylaw Review
Administrative Office Assistant	Website postings; meeting notices
RPM Approval: *Heather Kauer, RPM* **Date: 9-Sept-2022**	**LTC Endorsement:** Resolution #: 9-Sept-22

Budget		
Budget Sources: TC Line Item Budget allocation		
Fiscal	Item	Cost
2022/23	Consultant Contract	$13,450
2022/23	Workshop Venue Rental / advertising	$850
2022/23	Minute-Taker	$600
2023/24	Consultant Contract	$13,200
2023/24	CIM/Public Hearing	$1,800
	Total	$16,700

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR	
Initiated by: Louisa Garbo **Business Area:** Salt Spring Island Local Trust Committee **Name of Request:** Major amendment to SS OCP and SS LUB	**<u>Budget Source</u>** (select all that apply): X **Specific Project Funding** (select all that apply) X Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ____________________ **Other – please describe:** none
Date of Funding Request: November 10, 2022 amended Jan. 9, 2023	**Funding Required for (date range): April 1 2023-March 31, 2024, total ask of ~~$227,000~~** $96,000

ISSUE/OPPORTUNITY:

This business case involves funding support for a major amendment to the SS OCP and the subsequent SS LUB, and the associated discretionary activities, such as early and ongoing consultation with 13 First Nations that have territorial interests in SSI, external consultants to conduct a robust public engagement process and provide a comprehensive draft of the SS OCP amendment. The major amendment to SS OCP is the final stage for both the Protection of Coastal Douglas-fir Zones and Associated Ecosystems (CDF) and the Housing Action Program (HAP). The SS LUB will also be updated to reflect changes in the SS OCP. Both projects were previously approved Islands Trust.

<u>Protection of Coastal Douglas-fir Zones and Associated Ecosystems:</u>

The CDF's objectives, as indicated in the Project Charter, aims to develop an educational toolkit on the protection of CDF and to complete a wildfire protection study to inform policy development. The next step, the final stage, involves the amendment to the SS OCP on relevant policies and establishing a new development permit area that supports fire mitigation and protection of the CDF ecosystem.

Housing Action Program:

In the past twelve months, the Housing Action Program Task Force explored various measures and made a few recommendations to the SS LTC. Two Bylaws, Bylaw 526 on farm workers housing and Bylaw 530 on Accessory Dwelling Units are proceeding toward the public hearing process, and the Tiny Homes Village Pilot Project has also been launched but will require further promotion and funding. The HAP's next step is preparing for a major amendment to the Official Community Plan. This significant review and revision to the OCP will tackle a range of issues that impact the affordability of housing, the types of housing options, and the environmental sustainability related to the locations, sizes, and designs of housing development. Issues such as water availability and the moratorium on new connections to the North Salt Spring community water system, storm-water and sewer systems, active transportation infrastructure, innovative site and building design, arts and culture, and archaeological significance will all be examined in the process. Active and meaningful engagement with First Nations based on the standard of *Free, Prior and Informed Consent (FPIC)* and on-going collaboration with external agencies and local organizations as well as the public-at-large will also be part of this planning process.

In summary, the major amendment to SS OCP for the CDF is to develop a new development permit area through an amendment to the SS OCP to implement the wildfire protection study (soon to be completed in December 2022). The major amendment to SS OCP for the Housing Action Program is to review policies on climate change, environmental preservation, and infrastructure servicing related to affordable housing within the SS OCP. The need to amend the OCP was identified in both projects' Project Charter; this business case is to request funding to proceed with the last stage of the process for both projects. Staff will draft the revisions to the SS OCP; the consulting team will developing and facilitating a robust public engagement process, and providing professional input to the draft OCP.

PROJECTED BUDGET:

The funding request for FY23/24 is to cover costs associated with:

Early and ongoing consultation with 13 First Nations with territorial interests on SSI	Approximately 8 months	$~~26,000~~ (travel & capacity funding)
Technical analysis with university and agencies	Approximately 6 months	$~~100,000~~
Consultant selection process for public engagement facilitation/presentation, and consulting contract	Spring 2023 for six months	$90,000 – consulting contract
Development of communication and educational info, printouts, mail-outs, brochures, posting of meetings and legal notifications, facilities rental.	Over the course of 2023	$~~8,000~~ $6,000
Multiple virtual and/or in-person open houses and community engagement meetings	Over the course of 2023	$~~3,000~~ – technology support, facility rental, and open houses material
	Total	**$~~227,000~~** $96,000

RISK ASSESSMENT:

Timelines – a major amendment to the SS OCP is unlikely to conclude in one year. If funding is approved, a request to carry over unspent money will likely be required.
There has been no full review of the SS OCP since its adoption in 2008; the last amendment was an update to the industrial lands per Bylaw 488. The current document no longer reflects current issues, particularly on policies relating to climate change, First Nations reconciliation, infrastructure servicing, and various affordable housing related policies.

ALTERNATIVES CONSIDERED:

Option 1: Undertake the work in-house, with a less robust public engagement process, and will require significantly more time and resources.

CRITICAL SUCCESS FACTORS:

Skilled facilitation and innovative approaches and an unbiased, neutral third-party professional to assist in the process are critical. The past has demonstrated the challenges of conducting an effective engagement process while balancing competing interests without the ability of staff to appear neutral on the issues. The financial implications of contracting the service may seem to be a reduction of fiscal resources; however, the soft cost, the likelihood of a less successful outreach process, and the additional staff resources required by performing the public engagement in-house may outweigh the cost of contracting a professional facilitator. As attested by the Policy Statement and the Ganges Village planning projects, an effective public engagement process conducted by experienced consultants has proven to be vital to the success of the process.

RECOMMENDED OPTION:

$96,000
Approve the request for $~~227,000~~, to conduct a major amendment to the SS OCP to complete the final stage of the work on the CDF and the Housing Action Program projects.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

- $90,000 for a contract with a consultant with experience in a public engagement program, from designing visuals, preparing the technical aspect, conducting the facilitation and outreach, to analysing, summarizing and presenting the outcome, and providing professional third-party review of the draft amendment.
- ~~$100,000 for technical analysis is a much needed component to support various policies; funding will be require to work with university and local and provincial agencies, potentially through a consultant~~.
- ~~$26,000 for~~ Early and ongoing consultation with First Nations will result in $2000 per nation should all agree to participate, or offer a higher amount to those who participate and on behalf of other nations through the strength of claim concept. These costs are proposed to be shared with other SS LTC projects.

$6,000
- The cost of ~~$21,000~~ is based mainly on the previous public engagement program; the cost of printing and distribution to the island is substantial but critical and effective, and facilities rental and technology support are estimates based on previous events.

Qualitative Analysis:
Per the Islands Trust "Best Management Practices For Delivery Of Local Planning Services," the CDF and the HAP are considered extraordinary projects as both involve a major amendment to the SS OCP (and likely a few subsequent LUB amendments). There was unspent money from the previous budget in 2021 but was not being carried over to 2022. As a result, the RFP for a consultant to conduct the public engagement process for HAP was cancelled.

To undertake the major amendment to the SS OCP will require significant funding support. Data collection and analysis has always been missing in the policy development work for recent bylaws and OCP amendments. In order to conduct a comprehensive review and update, consultation with expertise will be necessary. Furthermore, many efforts at the front end on the two projects had been undertaken; unless the SS OCP is updated to reflect the findings and recommendations, all the work completed to this stage would be futile. If the public engagement process has to be done in-house, the amount of time required will be substantially longer than in the proposed timeline originally anticipated in the two Project Charters. Without the consultant's support, all the relevant activities within the SS OCP process will be conducted in a more linear process. The preparation, design and facilitation of the various public engagement events, the analysis and drafting of the OCP bylaw, and the subsequent presentation preparation, and the report summary are all very time-consuming. Instead of processing the various steps (including research and analysis of existing conditions and efforts, collaboration and consultation with agencies, community leaders and First Nations, supporting the Task Force activities, working with potential partners such as the universities, research, competing for potential grant funding, and the subsequent drafting of the OCP) while the consultant is launching the public engagement program, many of those tasks will have to be pushed back to work on a public engagement program, the proposed timeline of one year will not be realistic. If a public engagement process is to be conducted in-house, it will impact other planners with a full-load of responsibilities and assignments and the administrative staff's functions. The consultant team will draw on their experience and propose a creative and responsive public engagement process that to achieve the desired goals and outcomes for the Salt Spring community. They will interview key stakeholders, interest groups, communities, and others who may be the focus of an engagement process. The contract will include the design of a public engagement plan, the facilitation of engagement activities, participation logistics, prepare materials and/or translation, offering interacting tools for public engagement, recording and documenting public input received, conducting an ongoing assessment of engagement activities, summary and presentation of the outcomes to LTC, and other activities as appropriate. Given the culture in the Salt Spring community, along with certain predetermined ideas of solutions, along with the cynicism towards government at all levels, coupled with diverse and at times, opposing interests within the community, the public engagement program must be done cautiously to transform any pre-conceived mind-sets and to inspire collective common visions. Bringing in a skilled consultant, a neutral third-party professional to help plan, design, facilitate, present, and most importantly, introduce innovative engagement approaches to the process can ensure successful outcomes. We need to draw on the skill sets and experiences, as well as the models or techniques that a professional group can offer to better respond to the public participation needs unique to the Salt Spring community.
PURCHASING PROCEDURE: Per Islands Trust and BC procurement process for hiring consultants.
PROPOSED IMPLEMENTATION STRATEGY: RFP in early 2023, consulting services in late spring, completion of public engagement by late summer, draft OCP by late full for first reading on draft SS OCP.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Engagement tools will be developed, and a general stakeholder groups have been identified from previous efforts. A specific list of contacts that include stakeholders, community groups, relevant agencies, and various First Nations communities has also been developed.

Louisa Garbo, Acting Regional Planning Manager	August 15, 2022
Initiator Name and Title	Date
Stefan Cermak, Director, Planning Services	Sept. 19, 2022 amended Jan. 19, 2023
Reviewed by: Name and Title	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received:	**Approved:** ☐ **YES** ☐ **NO**

Next steps:

- If approved by management:
  - the business case will be forwarded to FPC for review in NOVEMBER.
  - the funding for the request will be included in Draft 1, Version 1 of the budget which is reviewed by FPC in October of each year
- If not approved by management:
  - the business case wil be forwarded to FPC for information in NOVEMBER of each year, but not included in the budget draft.

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team for allocation of budget funds. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR

Initiated by:
Louisa Garbo

Business Area:
Salt Spring Island Local Trust Committee

Name of Request:

Ganges Village Area Plan

Budget Source (select all that apply):

- X **Specific Project Funding** (select all that apply)
  - X Third Party Contractors
  - ☐ Staff Travel Expense
  - ☐ Staff Overtime Expense
  - ☐ New Staff Member – Temporary for project
  - ☐ Computer Hardware/Software
- ☐ **Furniture & Equipment**
- ☐ **Computer Hardware/Software/Supplies**
- ☐ **New Staff Resources** (see Staff Costing Tool)
  - ☐ **Permanent**
  - ☐ **Temporary**
    - Temp Duration: ___________________

Other – please describe:

Date of Funding Request: November 10, 2022

Funding Required for (date range): April 1 2023-March 31, 2024, total ask of $86,500

ISSUE/OPPORTUNITY:

On November 10, 2020, the SSI LTC passed the resolutions adopting the Project Charter, budget and Engagement Plan for the Ganges Village Planning Project. Since then, a Ganges Village Planning Task Force (aka Special Project Advisory Planning Commission) was formed, meeting twice a month to explore issues, policies and visions, and offered recommendations to the SS LTC. A consulting team was retained to conduct a robust public engagement program, working in conjunction with the Task Force. The consulting team also facilitated a two-day workshop with the Task Force and a community Design Idea workshop. A comprehensive report summarizing the public engagement program by the consulting team is available on the project webpage.

This budget request is for the final stage of the Ganges (Shiya'hwt/SYOW̱T) Village planning process to draft the Ganges (Shiya'hwt/SYOW̱T) Village Area Plan. The title of the area plan was suggested by Lyackson First Nations.

Ganges Village is the urban core of the Islands Trust Area and faces unique demands on a scale and intensity not experienced elsewhere within the Trust area. Previous community engagement efforts in relation to Ganges Village Planning were undertaken in 1995 and again in 2006. Much has changed since then while much remains unresolved. For example: Ganges is a First Nations village site, Ganges is subject to sea level rise with the greatest social, economic impacts in the Trust area, Ganges is the focal point of homelessness on Salt Spring Island and has the greatest per capita homeless population in the Capital Regional District, Ganges infrastructure is aging and being replaced or upgraded which requires consideration of growth patterns, Ganges is subject to a moratorium restricting new connections to the community water system. Ganges is the economic driver for Salt Spring Island, and to large extent, the Trust area, and with high land values comes desires to revitalize properties, hotels, harbours, and key institutional lands. Meanwhile policies are woefully outdated and do not reflect Trust Council's implementation of the First Nations Engagement Principles Policy, Trust Council's Reconciliation Declaration, and Trust Council's declaration of a Climate Emergency. To address these numerous issues, the SSI LTC has directed staff to create a Project Charter that will deliver a Ganges Village Area Plan.

This project provides the SSI LTC the opportunity to advance various objectives within the Trust Council Strategic Plan including, but not limited to, the following topics:

- *Mitigate and adapt to climate change impacts*
- *Improve community engagement and participation in Islands Trust work*
- *Strengthen housing affordability*
- *Strengthen relations with First Nations and to advance Trust Council's commitment to Reconciliation*

PROJECTED RESULTS/DELIVERABLES:

The funding request for FY23/24 is to cover costs associated with:

Consultation and coordination between LTC and 13 First Nations	ongoing	$26,000
Consultant selection process for drafting the area plan and the public consultation of the area plan	Spring 2023 for six months	$50,000 – consulting contract
Task Force meetings	Over the course of 2023	$3,500 – (Cost anticipates advertising, and minutes taking at ±$25/hr)
Technology (mapping, data analysis, etc.) and administrative support for public consultation process	Over the course of 2023	$2,000
Development of communication and educational info, printouts, mail-outs, brochures, posting of meetings and legal notifications	Over the course of 2023	$5,000
	Total	**$86,500**

RISK ASSESSMENT:

Ganges Village is the Islands Trust's core urban centre, it is facing an immense demand for development. It will grow in the direction that deviates from the objectives set forth in the Trust Council Strategic Plan, which includes their commitment to First Nations Reconciliations, protection and preservation of the environment, and Climate Change without an area plan to provide specific guidelines for future development.

This is the final stage of the Ganges Area Plan planning process, community has the expectation of an area plan being completed to guide the future of the core area. First Nations also anticipate being part of the process to address the future of Ganges Village as the area continue to grow and prospect with First Nations being part of the process.

ALTERNATIVES CONSIDERED:

Option 1: Undertake the drafting of the area plan in-house. This option will require substantially longer timeframe to complete this project, which has already been nearly two years in the making. There is limited resources in the SS office, to undertake the drafting of the area plan, the consultation with 13 First Nations, the facilitation of the Ganges Area Planning Task Force, the collaboration with agencies through the existing Technical Working Group, along with public consultation of the draft area plan and various discretionary process will be quite overwhelming for the staff involved.

Option 2: Instead of creating a standalone document of an area plan, only amend the existing section of the SS OCP – Section B.5.2 Ganges Village Designation, as part of the major amendment to the SS OCP process. This option will provide limited ability to address issues relating to Ganges Village holistically as identified in the original Project Charter.

Option 3: Keep the same project charter and budget but fund the project via a Special Tax Requisition. This project is not relevant to just Salt Spring Island, Ganges Village being the urban heartbeat of the Islands Trust area and Ganges Village Planning is vital to the health of the Islands Trust's communities as a whole. The project will apply Trust Council's declarations and implement Trust Councils Strategic Plan. Salt Spring Island contributes the greatest portion of funding to the Islands Trust federation model. Salt Spring Island already uses a special tax requisition to fund SSIWPA which assists other water sustainability projects throughout the Trust area. The impact of funding this project via special tax requisition is to save the overall proposed Trust Council budget of approximately 1%, whereas the special tax requisition would have a more dramatic impact on local Salt Spring Island taxpayers.

CRITICAL SUCCESS FACTORS:

With an unbiased, neutral third-party professional to draft the area plan (based on recommendations from the completed engagement program and the Ganges Village Planning Task Force), will help to address public opinions and the pre-conceived notion of the island Islands Trust's staff.

RECOMMENDED OPTION:

Approve the request for $86,500 as requested.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

- $50,000 for a contract with a consultant with experience graphic design to content writing. Professional consulting to write area plan usually cost way over $100,000, but the cost usually included the public engagement component, since the engagement process has been completed, the cost should be substantially lower.
- $7,000 on technical support and educational material are estimates based on prior processes.
- $3,500 on task force meetings are estimates based on previous years.

- $26,000 as capacity fund for First Nations is a low estimates. SS LTC put a pause on the planning process to focus on collaboration with First Nations, this commitment requires funding support.
- The total cost of $86,500 is very near to the amount that was not carried over from 2021 to 2022 and the amount that was cut by the Executive Committee in early 2022.

PURCHASING PROCEDURE:

As per Islands Trust process for hiring consultants.

PROPOSED IMPLEMENTATION STRATEGY:

Implementation is for the last stage of the Ganges Village Area Plan planning process as identified in the Project Charter and approved by SS LTC and the Regional Planning Committee.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

A standard educational and informational online tools have been developed, and a general stakeholder groups was identified in the Ganges Village Public Engagement Program conducted by the consulting team which included a specific list of contacts of stakeholders, community groups, relevant agencies, and various First Nations communities.

Louisa Garbo, Acting Regional Planning Manager	August 15, 2022
Initiator Name and Title	Date
Stefan Cermak, Director, Planning Services	Sept. 19, 2022
Reviewed by: Name and Title	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received:	**Approved:** ☐ **YES** ☐ **NO**

Next steps:

- If approved by management:
  - the business case will be forwarded to FPC for review in NOVEMBER.
  - the funding for the request will be included in Draft 1, Version 1 of the budget which is reviewed by FPC in October of each year.
- If not approved by management:
  - the business case wil be forwarded to FPC for information in NOVEMBER of each year, but not included in the budget draft.

Islands Trust
Proposed Operational Projects
Fiscal Year 2023/24

<u>OPERATIONAL INITIATIVES</u>

	DESCRIPTION	AMOUNT	Funding Source	
	Expense Claim System Upgrades	15,000	*surplus*	
	Accessibility Plan Development	-	*surplus*	Legislated Project (EC)
	LG Development Approvals Program: LPS	147,795	*grant*	
Total Operational Initiatives		**147,795**		

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team, FPC, and ultimately Trust Council for allocation funding in the next fiscal year budget. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR	
Initiated by (name, title): Mark van Bakel, Senior Technical Analyst **Business Area:** Information Services **Name of Request:** Expense Claim System Enhancements - $15,000	<u>**Budget Source**</u> (select all that apply): ■ **Specific Project Funding** (select all that apply) ■ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ____________________ ☐ **Other – please describe:** ______________________
Date of Funding Request Submission: January 12, 2023	**Funding Required for (date range):** April 1, 2023 – March 31, 2024

ISSUE/OPPORTUNITY

The Islands Trust is currently using online expense form software that is no longer supportable, putting the organization at risk of complete digital expense form system failure. In the event of a failure, staff and trustees would be unable to submit expense reports electronically, leading to significant disruptions in operations and increased costs associated with paper submissions.

Additionally, the current application is lacking in several industry-standard features, such as the ability to submit digital receipts, which is an expected feature in modern system analogues. Upgrading to a new system would bring the Islands Trust in line with industry standards and respond to enhancement requests for these features by both staff and trustees.

PROJECTED RESULTS/DELIVERABLES:

The projected results/deliverables associated with this funding request include:

1. A detailed project plan that outlines the timelines, resources, and tasks required to implement the new system.
2. A new, modern and supportable online expense form system that meets industry standards and addresses the issues and opportunities described above.
3. Data migration from the current system to the new system, including travel expense allowances and any other relevant data.
4. Training materials and documentation for staff and trustees on how to use the new system.
5. Ongoing maintenance and support to ensure the system continues to function properly and meet the needs of the organization.
6. Reports and metrics on the system's performance and usage, together with feedback from staff and trustees, which will be used to inform and drive continuous improvement of the system over time.

Overall, the implementation of this plan will provide a modern and supportable online expense form system that meets industry standards, addresses the issues and opportunities described above, and improves the organization's operations.

1. Modernizing the expense reporting system to align with industry standards, making it more reliable and efficient.
2. Reducing the risk of complete digital expense form system failure, ensuring business continuity for an estimated 5 years.
3. Improving overall workflow efficiencies for finance staff by providing new features and functionalities like digital receipt submission, reducing staff time to compile claims and obtain manual approval, therefore generating capacity for other tasks.
4. Achieving organizational objectives related to risk management (i.e. business continuity planning) and modernizing operations (i.e. reducing reliance on paper documents) by implementing a more reliable and efficient expense reporting system.
5. Addressing a long standing enhancement request for digital receipt submission features by both staff and trustees.

RISK ASSESSMENT:

Potential risk factors associated with the implementation of a new online expense form system include:

1. Technical difficulties or bugs in the new system, leading to disruptions in operations and increased costs.
2. Inadequate training or support for staff and trustees, leading to confusion and frustration.
3. Cost overruns due to unexpected expenses or delays in the implementation process.

To mitigate these risks, the following options may be considered:

1. Perform adequate quality assurance testing, ensuring that the new system meets the agreed upon performance, design, reliability, and maintainability expectations.
2. Provide clear communication, training, and support to staff and trustees to ensure they understand the benefits of the new system and how to use it.
3. Develop a detailed project plan that includes contingencies for unexpected expenses or delays, and regularly review and update the plan to ensure that it stays on track.

ALTERNATIVES CONSIDERED:

Option 1: Do nothing.
The first alternative considered would be to do nothing and continue to use the current online expense form system. The benefit of this option is that there would be no immediate costs associated with upgrading the system, but the risks include the potential for system failure and disruptions in operations, increased costs associated with paper submissions, and the system not meeting the needs and requests of staff and trustees.

Option 2: Replace with off the shelf third party application.
A second alternative would be to replace the current system with an off-the-shelf third-party application that meets the organization's needs. The benefits of this option include a lower initial cost of implementation compared to a custom solution, and a faster time to deployment. The risks include that the off-the-shelf solution may not fit the organization's specific needs and may require additional customization, which can be costly and time-consuming. Financial implication of this option is the long term cost of maintaining the third-party software. Although the upfront costs are likely to be lower, the long term licensing and maintenance fees are likely to be higher.

Option 3: Hire a contractor to develop a custom solution.
The third alternative is to hire a contractor to develop a custom online expense form system that meets the organization's specific needs and standards. The benefits of this option include a solution that fits the organization's needs exactly, and the ability to add unique features and functionality in the future. The risks include a higher cost of implementation compared to an off-the-shelf solution and the potential for delays if the contractor is unable to deliver on time. This option requires more resources and expertise to implement. Financial implication is the cost of hiring the contractor during the development, implementation and maintenance phases of the project. Initial resource requirements are higher than the other options, but the long term requirements are anticipated to be lower over an anticipated five year software life span.

CRITICAL SUCCESS FACTORS:

Critical Success factors that have been identified in this initiative include*:*

1. Budget: Adequately funding the development, implementing and maintenance of the new system is critical to the success of this initiative. If the cost of implementing and maintaining the new system is not sufficiently funded we can assume a continuation of the current risks, such as complete digital expense form system failure. Additionally, the organization may not be able to address the lack of industry-standard features and staff and trustee requests, leading to reduced efficiency and increased costs over time.
2. Training and Support: The provision of adequate training and support for staff and trustees on how to use the new system is critical to the success of this initiative. Without proper training and support, staff and trustees may struggle to use the new system, leading to confusion, frustration and added support costs.
3. Contractor Availability: The availability of a trusted contractor with the required expertise to develop and implement the new system is critical to the success of this initiative. If the organization is not able to find a contractor with the required expertise, it may not be able to implement the new system.

RECOMMENDED OPTION:

Information Systems recommends **Option 3: Hire a contractor to develop a custom solution**. This option offers the most comprehensive solution as it provides a system that fits the organization's specific needs, and allows for the addition of unique features and functionality as needed. Even though this option may have higher upfront costs compared to the other options, the benefits it offers outweigh the risks, and the cost of the solution over a five year period is expected to be lower compared to the ongoing license and maintenance costs of Option 2.

COST/BENEFIT ANALYSIS:

Quantitative considerations for this initiative include the financial costs of either developing or purchasing a new system, as well as the costs associated with licensing and maintaining the solution over time. One of the main considerations is that hiring a contractor to develop a tailored solution incurs higher upfront costs. However, it is important to take into account that the cost of the custom solution over the anticipated life of the software, which is estimated to be 5 years. When including the ongoing license and maintenance costs of a third-party solution, the long term cost of developing a custom solution are expected to be significantly lower.

Qualitative considerations for this initiative include the potential cost of operational disruptions during the implementation process. Disruptions will however be mitigated with the implementation of a parallel system, replacing the existing expense form only after quality assurance testing indicates that the new system meets the performance, design, reliability, and maintainability benchmarks described in the project plan.

The qualitative benefits of either developing or purchasing a solution include increased workflow efficiency and reduced staff time/costs associated with receipt submissions. This initiative also includes the added benefit of improved staff and trustee satisfaction, having responded to a long standing enhancement request, and aligning with industry standards.

PURCHASING PROCEDURE:

When it comes to purchasing procedure, there are two options to consider: Request for Proposal (RFP) and Request for Quote (RFQ). The main difference between these two options is that RFPs take into account not only the price but also the quality of a proposed project plan, whereas RFQs are awarded to the lowest bid. The RFP purchasing procedure is more involved and time-consuming, but given the critical importance of this software, it is recommended to use the RFP procedure in this case, in order to ensure the quality of the delivered product as well as a competitive price.

PROPOSED IMPLEMENTATION STRATEGY:

1. System requirements review, identifying the specific needs of the staff and trustees, as well as any industry-standard features that are expected in modern system analogues.
2. Develop, issue, evaluate, and award Request for Proposal (RFP).
3. Develop a detailed project plan that outlines the timelines, resources, and tasks required to implement the new system.
4. Coordinate with the relevant stakeholders and ensure that necessary resources and support are in place.
5. Conduct quality assurance testing to ensure that the system is functioning properly.
6. Provide training to staff and trustees on how to use the new system.
7. Roll out the new system to the organization. Monitor the system for any issues and provide ongoing support and maintenance.
8. Continuously monitor and evaluate the system's performance and gather feedback from staff and trustees. Use this feedback to make improvements to the system and ensure it meets the organization's needs over time.

STAFF RESOURCING:

The staff resources required to achieve success with this initiative will depend upon determined scope of the project and the specific needs of the organization. However, some of the staff resources that are anticipated include:

1. Project manager: to oversee the project, coordinate the work of the different teams, and ensure that the project is completed on time and within budget.
2. Business analyst: to gather and document the requirements for the new system, and to work with the vendor or contractor to ensure that the new system meets the needs of the organization.
3. IT staff: to work on the technical aspects of the project, such as installing and configuring the new system, testing, and providing support during and after the implementation.
4. Trainer: to develop and deliver training to staff and trustees on how to use the new system.
5. Finance staff: to work on the financial and process aspects of the project, ensuring any newly developed system is built with features that ensure compliance with the organization's financial policies and workflows.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Change management, communication and collaboration strategies are critical components of the implementation of this initiative. These strategies are important to ensure that the organization's staff, trustees and management are aware of the changes that are taking place, understand the benefits of the new system and are prepared to make the transition to the new system. This helps to build buy-in and support for the new system, and can help to mitigate resistance to change. It can also facilitate more sharing of information and knowledge, which can help to improve the quality of the new system and ensure that it meets the needs of the organization. Overall, regular communication can help to ensure that the new system is developed and implemented in a way that meets the needs of the organization and all its stakeholders, and that it is adopted and used effectively in the long term.

Mark VanBakel, Senior Technical Analyst	January 12,2023
Initiator Name, Title	Date
CAO	January 12, 2023
Reviewed by Department Lead: Name, Title	Date

Islands Trust
Proposed Staffing Changes
Fiscal Year 2023/24

CATEGORY	DESCRIPTION	AMOUNT	*Funding Source*
STAFFING (Permanent)			
	Manager, Finance & Accounting *(FT, estimated start date May 1), funded by taxes*		
	Salary	79,000	
	Benefits	16,002	
	Travel	-	
	Mobile Phone	-	
	Computer - Laptop	3,000	
	Training	2,000	
		100,002	*Taxes*
	LTC Meeting Administrator *(FT, estimated start date June 1), funded by taxes*		
	Salary	51,099	
	Benefits	10,350	
	Travel	9,000	
	Mobile Phone	-	
	Computer - Laptop	3,000	
	Training	2,000	
		75,450	*Taxes*
	Administrative Coordinator *(FT, estimated start date June 1), funded by taxes*		
	Salary + Benefits	65,459	
	Benefits	13,259	
	Travel	1,890	
	Mobile Phone	-	
	Computer - Laptop	3,000	
	Training	1,000	
		84,608	*Taxes*
	Planning Admin Staff Adjustments*, funded by taxes*		
	Remove 3x Grid 9s - salary	(192,000)	
	Please with 3x Grid 11s - benefits	204,000	
	Total increase from staff reclassification	**12,000**	*Taxes*
	Planning Admin Staff Adjustments*, funded by taxes*		
	Remove 3x Grid 15s - salary	(228,000)	
	Replace with 3x Grid 18s - benefits	249,000	
	Total increase from staff reclassification	**21,000**	*Taxes*
	Total New Staff (P) Costs	**293,059**	

STAFFING (Temporary)

<u>Freshwater Co-op Student</u> *(FT, 4 months), funded by taxes*		
Salary	16,538	
Benefits	4,201	
Pacific Leaders Tuition Grant	1,254	
Travel	-	
Mobile Phone (none)	-	
Computer - Desktop (existing machines available)	-	
Training (to be completed in-house)	-	
Total FW Co-op Student	**21,993**	*Taxes*
Total New Staff (T) Costs	**21,993**	

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team, FPC, and ultimately Trust Council for allocation funding in the next fiscal year budget. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR	
Initiated by: Director, Administrative Services	**Budget Source** (select all that apply): ☐ **Specific Project Funding** (select all that apply) ☐ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ■ **New Staff Resources** (see Staff Costing Tool) ■ **Permanent, Full-time** ☐ **Temporary, FT/PT** Temp Duration: ___________________ ☐ **Other – please describe:** _________________
Business Area: Administrative Services – Finance	
Name of Request: Manager, Finance and Accounting – 1.0FTE Salary range $69,600 - $98,400 **Value of Request, 2023/24:** $100,000* – base salaries & benefits, 11 months plus training and equipment ** assumes hiring Band 2 at mid-point in salary range*	
Date of Funding Request Submission: January 18, 2023	**Funding Required for (date range):** April 1, 2023 – March 31, 2024 + annual ongoing

ISSUE/OPPORTUNITY:

Under resourcing of staff on the Administrative Services team (specifically, in finance area) has been an ongoing issue for many years at the Trust. Former Directors of Administrative Services (DAS) have sited workload concerns when departing the organisation, and more recently, staff in this position have experienced severe burnout from overwork and have required extended leave to regain health equilibrium.

The Director of Administrative services oversees the finance, human resources, and information services functions of the Trust. Of these three areas of oversight, the most significant amount of time is dedicated to the finance function due to significant under resourcing and poor structure of this team operating in an environment with a large volume of deadlines rooted in legislation, policy, and process. The under resourcing of this team impacts the finance function significantly but also in the HR and IS functions who do not benefit from deeply involved Director oversight as time constraints do not allow it. Finance, HR, and IS are key organisational functions and the risk to the organisation of not properly resourcing this team is significant.

Available Working Hours
As the title suggests, Directors of an organisation traditionally spend the majority of their time directing and overseeing tasks as opposed to performing tasks. As is typical in all organisations, senior management staff must dedicate time to managing, leading, directing, and overseeing work product and staff, and consequently, naturally have less time than lower level positions to dedicate to the actual production of work.

Staff have performed analysis of working hours available to the DAS to perform the duties and functions of the position, when known hours for regularly scheduled meetings and annual time off allotments are adjusted for. Removing hours for annual leave entitlement, time spent in meetings with staff (weekly check-ins with direct reports, the CAO, meetings with the management team, all staff meetings, Occupational Health and Safety Committee meetings), time spent in public meetings (FPC, AC, EC, TC), and a modest assumption of 1 training day per quarter (minimum to maintain CPA status is actually nearly double that 1.9 days per quarter), staff quantify available working hours for the DAS to be an average of 1.5 days per week to perform all required duties of the role, including performance management of staff.

Duties expected to be completed by the DAS as the head of finance, HR, and Information Services, are too extensive to be achieved in these available working hours.

The current day-to-day recurring tasks being completed by the DAS in this 1.5 days/week include those in the following list. The majority of these tasks are not in the job description of the DAS nor are they in the job description of any other finance staff member, making them effectively homeless, unassigned tasks. However, they are important required tasks for a properly functioning finance team and thus are being performed by the DAS:
Note this list is not exhaustive

Finance & Financial Administration – related tasks (excluding weekly meetings with finance direct-reports, FPC/AC meeting times):
Financial Planning Committee, Audit Committee, & Trust Council work
- Budget process planning and rollout
- Budget development for areas of oversight
- Budget consolidation and amendments for management team and FPC/TC – 9 versions annually, continuous updates from September – April
- Budget reports to accompany each version of the budget for FPC and TC
- Review and update of quarterly financial reporting for FPC/TC – quarterly
- Calculation of fund balances for quarterly reporting - quarterly
- Review of monthly financial reporting (to EC/FPC) and preparation of related reports where areas of concern are identified – monthly
- Review and update of financial forecasting for FPC/TC – 2x/year
- Review and reporting on financial operations - monthly
- Review of FPC/AC public meeting minutes
- External financial statement preparation and field work with auditors for both Islands Trust and Islands Trust Conservancy entities – annually, dedicated 6 weeks of time
- Budget consultation materials preparation including charts and data for surveys, reviewing materials and communications for financial accuracy, preparing and delivering budget information sessions
- Annual involvement of preparation of insert that accompanies property tax notices to all trust area residents
- Financial policy interpretation, implementation, and review/amend as required.

Day-to Day financial controllership duties & other financial administration tasks
- See the attached draft JD for duties related to this function, all of which currently fall to the DAS
- Review of invoices for payment approval – weekly, ad hoc
- Review of EFT payments to vendors and release of payments in banking system – bi-weekly
- Review of SSIWPA financial reports – quarterly
- Journal entry review – weekly and ad hoc, increased volume at quarter-ends, year-end
- Facilities management including lease renewals – ad hoc
- Review of contracts for all departments in the organisation – constant ongoing (contract volumes up 10% over the last 10 years and 55% over the last 15 years)
- Risk assessment and approvals of insurance waivers for specific contracts – constant, ongoing
- Asset tracking and inventory maintenance – should be regularly completed
- Addressing questions from staff across the organisation on various budget and financial processes and ideas
- Addressing questions from trustees on financial-related matters, including significant involvement with the Chair and other members of FPC

Other accountabilities
- Management of investments
- Determines training needs of the organisation, develops and implements training plans
- Project oversight related to administrative services undertakings
- Participates in building and/or leading the implementation of new and strategic business processes

This list does not reflect time spent assisting staff with their duties when needed, responding to questions or emails/phone calls from staff, trustees, or the public, or time spent in strategic discussion with management team members, which can often take up significant time.

Human Resources – related tasks (excludes weekly meetings with direct-reports):

- Review and approval of new staff offers and related letters – consistent, ad hoc
- Oversight of organisation-wide Performance Management Program – annually
- Development of strategic human resourcing plans in time – ad hoc
- Review of trustee remuneration – monthly
- Review of job descriptions and classifications reviews – regular
- Oversight of organisation-wide all staff meetings – quarterly
- Orientation planning oversight for new staff – regularly, ongoing
- Advising on process related to hiring competitions, changes in staff status, and other HR related matters
- Key contact with the BC Public Service Agency on matters related to key HR policy changes

Information Services – related tasks (excludes weekly meetings with direct-reports):

- Reviews business proposals for new undertakings and initiatives
- Identifies of tech-related training needs and training session content in conjunction with staff
- Reviews service subscription contract renewals
- Strategic oversight of long-term technology plans, succession planning, business case building
- Develops plans to address identified service gaps within the organisation

Currently, a significant majority of DAS time is spent on tasks not captured in the full-time job description of the role. These tasks have been gathered to form the basis for the draft job description of the newly proposed Manager, Finance & Accounting position (attached).

Structure of the Finance Team

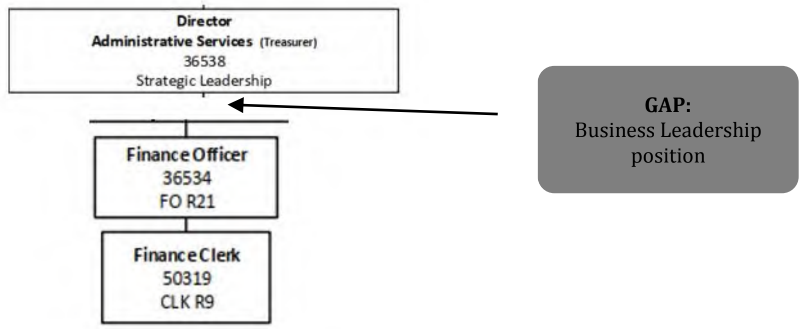
The current structure of the finance team and the Director's span of control does not adequately support the breadth or depth of services supported in the department's realm of responsibility.

The Director, Administrative Services is a strategic leadership level position. However, without a business leadership (middle management) position on the team, the role is stripped of sufficient time to dedicate to strategic initiatives and is forced to dedicate time to oversight and execution of daily operations. The classification grid gap seen in the finance team structure as compared to the planning team structure highlights the issue (see below).

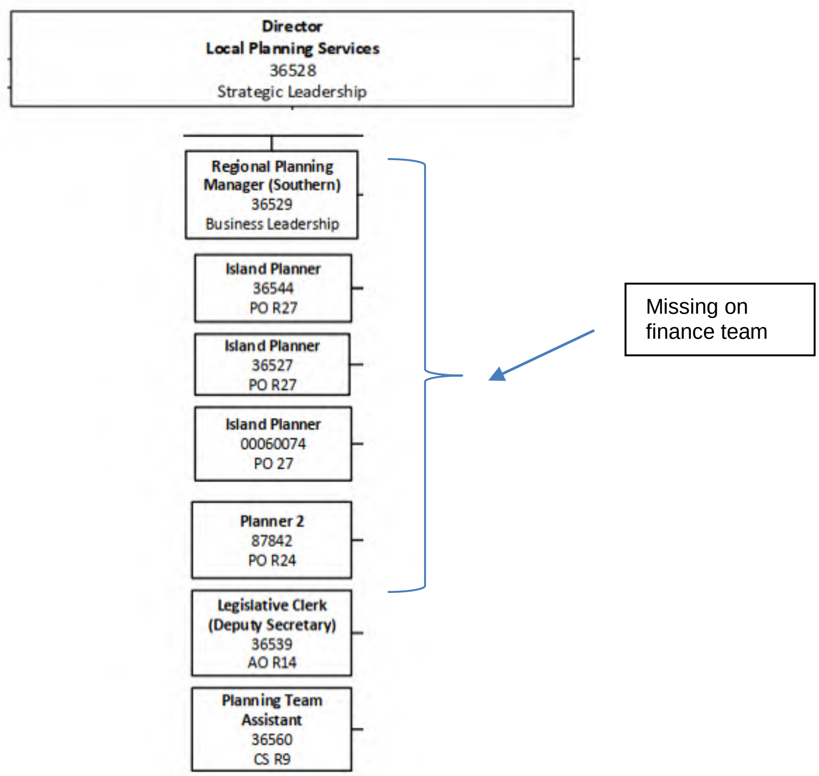
The finance team is made up of two staff members: the finance officer classified at a grid 21 level, and the finance clerk classified at the grid 9 level, who functions as the Trust's accounts payable/accounts receivable clerk and provides administrative support to financial operations. The DAS is classified as a Band 5 strategic leadership level position, which means there are eight vacant classifications levels in between the DAS position and the next finance staff person. This generally means work above a grid 21 level that would fall to any of the 8 unstaffed classification levels falls to the DAS to complete. This includes all financial analysis with the exception of budget-to-actual variance analysis, which the DAS is still required to review in detail, research and implementation of new accounting standards, policy creation and amendment associated with financial operations, strong process development to support strong internal controls, all but basic decision-making, and many more day to day tasks. This is an enormous amount of work in a financial context, and these activities consume a significant amount of the available DAS working time. Given the time of the DAS is so stretched, many key tasks associated with strong financial controllership are lacking, including internal control management across the organisation.

All functions related to financial controllership (see attached job description), financial analysis aside from variance analysis, special projects such as policy review, updating processes for changing accounting standards, any strategic leadership work for the organisation – all fall outside of base working hours for the DAS position and are not listed in the DAS job description but are currently being performed by the DAS.

The structure of the finance team is laid out as follows in the Islands Trust org chart:



Compare the finance team structure to the Planning team structure, whereby the Director is also classified as a Band 5 (same as the DAS), with the next senior-most staff at a Band 3 management level (business leadership position), followed by grid 27, grid 24, grid 21, grid 14, grid 9. This means the Director need only (generally) take on work associated with one classification level (Band 4) between himself and the next most senior staff person on the team, as there is appropriate skills sets and classifications within the team such that work can be appropriately delegated.



The current structure of the finance team does not allow for an appropriate workload for the DAS, nor provides opportunity or capacity for more strategic level work to be engaged.

The addition of a new Manager, Finance and Accounting in a business leadership role may create capacity for the DAS to engage in the more strategic-level tasks that form some elements of the role's job description, including increased capacity to support strategic human resource and IS initiatives as well as finance initiatives.

PROJECTED RESULTS/DELIVERABLES:

Adding resourcing to the finance team will result in the following benefits:

- Increased reliability of financial information, reporting and analysis used to guide decision-making across the organisation for both staff and trustees.
- Reduced timelines addressing questions from staff across the organisation, allowing all business units to function more efficiently.
- Reduced risk of staff burnout: This will greatly benefit the personal health of individual staff members, supporting increased engagement of staff with their work, reduce the risk of staff extended leaves which puts financial strain on the organisation and negatively impacts the department's provision of services to the rest of the organisation.

- Increased internal control management: This ensures established processes and policies safeguarding Trust assets are monitored in a timely and effective manner, resulting in stronger controls over organisational spending and safeguarding of assets, and reduced risk of errors in reporting.
- Increased capacity for higher skilled staff to focus on higher skilled work, rather than spending time in the smaller details, which is an inefficient, expensive use of skilled labour.
- The ability of higher skilled staff to direct some attention to corporate-wide strategic tasks and special projects, and work objectives that will bring long-term organisation benefit, as opposed to the day-to-day tasks of financial management, administration and reporting. Such special projects might include:
    - Developing templates for use across the organisation to facilitate better work planning, project management and project reporting to LTCs, Council Committees, and Trust Council.
    - Furthering specific recommendations in the Governance Report, such as developing better practices to tie the strategic plan to the financial plan on an annual and longer-term basis, or assisting in developing performance measures for the Trust to monitor its effectiveness in specific target areas.
    - Review of financial policies to upgrade policy quality, ensure clarity, and incorporate new Trust Council priorities (for example: as it related to the Trust's procurement policy - adding indigenous procurement considerations)
    - More in-depth financial planning for 5-year financial plan bylaw
    - Developing improved processes to facilitate easier and better decision-making internally and politically.
- Creation of capacity for staff to invest in the training of staff across the organisation to foster high-quality and efficient work product.

RISK ASSESSMENT:

Hiring a new staff resource to support the finance team comes with very little, if any, risk to the organisation. The greater risk is in not properly resourcing the team. Identified risks with hiring a new FTE would be those associated with the hiring of any position, such as the inability to find or retain suitable candidates.

As the job profile for this new position has not yet been reviewed by the Public Service Agency classifications team (required), there is a risk to the budget if the position is classified differently to what staff anticipate. Higher classification to what is budgeted would result in higher salaries required for the new staff position than budgeted. This risk could be mitigated by working with PSA to amend the draft job description to classify it within budget limits, if required. Such an approach may bring reduced benefit to the organisation with lower skilled staff being recruited. If the role is naturally classified below what staff anticipate, the budget would benefit from savings due to lower salaries expense incurred for this new role.

The risk of not supporting this new position is greater than the risks of supporting it, as described in the Issue/Opportunity section of this report.

ALTERNATIVES CONSIDERED:

Option 1: Do not hire the proposed 1.0FTE
Benefits: None.
Risks: The organisation is not properly supported by key financial functions, resulting in poor decision making due to poor or no financial information provided, risk of business continuity as it relates to proper financial management, finance staff may again require extended leave due to overwork, staff will unable to complete all assigned tasks, work will not completed to quality standard, staff will be unable to adequately support the rest of the organisation as needed in their work, key staff may leave the organisation, policy/process will remain status quo despite the clear need and desire for change and improvement, there will be no advancement of projects and initiatives that would benefit the organisation as a whole, and overall reduced financial rigor as a result of staff time constraints will prevail.
Financial implications: No immediate financial implications. However, without appropriate support for the finance team, there is greater ability for finances to be misused, or used inefficiently. If existing staff again require extended leave, the cost to fill the position is nearly doubled, as staff on leave are paid 75% - 100% of their base salary and any temporary hire to backfill would be paid 100% of that same salary as well. This could mean additional costs as high as $13,000 per month.
Resource requirements: None – except potentially continued staff overtime to attempt to achieve all that is allocated to the role. If staff choose not to engage in these extra hours moving forward, the risks outlined above will be heightened.

Option 2: Hire a permanent 1.0FTE
Benefits: As outlined in earlier sections of this report, and risks identified in Option 1 will be removed which is of great benefit to the Trust.
Risks: Little to no risk with this option. Risks are those associated with any hiring competition: no suitable candidates are found and time has been lost in the recruitment process.
Financial implications: Approximately $100,000/year, provided classification of the role lands as expected, and the successful hire is hired at the mid-range of the salary grid. There is a risk in this labour market that a quality hire will land at a salary higher than mid-range.
Resource Requirements: Staff time to run hiring competition and train successful applicant in the role.

Option 3: Hire a part-time staff position
Benefits: Similar to Option 2, though significantly fewer. This would not generate capacity for new strategic work to be undertaken by the DAS, but may only allow for a appropriate work-life balance depending on how part-time a new hire may be.
Risks: Fewer suitable candidates may apply for a PT position versus FT, increasing the risk that successful outcomes are not achieved.
Financial implications: Reduced financial resources required for PT staff, pro-rate by the % of FT that a new staff person is brought on.
Resource requirements: Staff time to run hiring competition and train successful applicant in the role.

Option 4: Engage with an independent contractor for project-related work instead of hiring a staff position
Benefits: Potential for highly skilled labour for ad-hoc projects. No benefit to alleviate the day-to-day duties that are burdening the finance team.
Risks: Risk that no suitable contractor can be found or is not available, risk of incompletion of contracts with contractors. Islands Trust has attempted this approach in the past and was unsuccessful in finding a contractor to see contracts through to completion, despite paying for a third-party talent-search company to provide contractor options.
Financial implications: Contractor hourly rates are significantly higher than staff hourly rates.
Resource requirements: Staff time to run hiring competition and train successful applicant in the role.

CRITICAL SUCCESS FACTORS:

- Properly drafted job description that includes adequate levels of education and skill, such that suitable candidates can be found during a hiring competition.
- A thorough and well-conducted hiring process needs to be undertaken to ensure quality staff are secured in the new role.
- Thorough orientation for any new hire to properly perform their duties to achieve the greatest benefit to the organisation.
- Support from Islands Trust elected officials and management to fund this new key position and dedicate resources to it.

RECOMMENDED OPTION:

Option 2: Hire a permanent 1.0FTE to the position of Manager, Finance & Accounting is the recommended option.
This option provides the greatest benefit to the organisation and ensures staff health is appropriately safeguarded. This option provides skilled resources to ensure desired changes and improvements to the organisation can be achieved.

COST/BENEFIT ANALYSIS:

Quantitative Discussion:
Annual ongoing cost approximately $100,000 for salaries, benefits, training, and professional dues, with costs potentially rising by a modest amount annually if staff perform sufficient to achieve a performance-based salary increase (excluded staff increases are based on performance).
Savings will be realised in that prevention of potential future staff leaves and the need for paid leave with paid backfill will not be required with appropriate work-life balance provided for staff. Savings also realised in reduced staff turnover.

Qualitative Discussion:
Staff with appropriate work-life balance are more engaged, more productive, more invested in the workplace, less cynical, and work better with others which contributes to organisational success. Reduced turnover results in lower cost to the organisation in lost working hours, recruitment and training.

PURCHASING PROCEDURE:

No procurement process as this is not a procurement of goods or services, but a hiring of staff. A hiring process will be undertaken in accordance with standard PSA hiring practices, including: Approval to create new position, classification review of new job description by PSA, posting of job to external sources, collection and review of resumes, skill testing, interviews, reference and criminal record checks, offer letters, on boarding and training of new staff.

PROPOSED IMPLEMENTATION STRATEGY:

Assumed classification with PSA complete by April 1, 2023 in time for the new fiscal year.
Hiring process initiated mid-March 2023 upon budget approval, screening and interviews in April 2023 with anticipated new hire start date in May 2023. Training of new staff to be completed over the course of 2-3 months with true realisation of hiring benefits beginning in fall 2023.

STAFF RESOURCING:

Pre-hiring activities:

- Director, Administrative Services – draft job description for new staff (completed), screen applicant resumes, prepare and mark written assessment for applicants, conduct interviews, conduct reference checks, conduct offer – estimated 35 hours
- Employee Services Coordinator – administer job posting/resume collection/administer written assessments and interview scheduling, prepare offer letter, file for criminal record check – total 5 hours
- Interview Panellists (DAS + likely 2 others) – conduct interviews and post-interview discussions, 1.5 hours/interviewee per panellist.

Post-hiring activities:

- Director, Administrative Services – training/orientation with new staff, 2-3 months
- Employee Services Coordinator – process new hire paperwork, schedule/deliver basic new hire orientation and on boarding sessions – total 15 hours
- Others across organisation – orientation to other departments and relevant processes – 1 week

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

The Trust management team has been informed of this undertaking and is supportive is new staff for administrative services. If the position is approved, communications to staff will be undertaken and the hiring competition will be circulated internally as well as on the BC PSA job site and other external job sites, following usual hiring process.

Attachment:

- DRAFT job description, Manager, Finance & Accounting

Director, Administrative Services	January 1, 2023
Initiator Title	Date
Chief Administrative Officer	January 12, 2023
Reviewed by Department Lead: Title	Date

Islands Trust

DRAFT

JOB PROFILE
Position # #####

Title:	Manager, Finance & Accounting	**Classification:**	Band 2 (Expected)
Ministry:	Islands Trust (60-7755)	**Work Unit:**	Administrative Services
Supervisor Title:	Director, Administrative Services	**Supervisor Position #:**	36538

PROGRAM

Located in Coast Salish territory, the Islands Trust is a federated body responsible for protecting the unique amenities and environment of more than 450 islands and surrounding waters in the southern Strait of Georgia and Howe Sound. Created by the Province via the Islands Trust Act, Islands Trust plans and regulates local land use, advocates on key issues impacting the area, and protects land through the Islands Trust Conservancy. Islands Trust works closely with other government agencies and First Nations to accomplish its mandate.

CONTEXT

The financial services team falls within the Administrative Services unit of Islands Trust and is responsible for the overall financial management framework of the organisation. Services include: accounts payable and receivable functions; internal control development, implementation and monitoring; budgeting and forecasting for revenues and expenditures; recoveries; corporate monitoring and reporting; financial operations; financial analysis and decisions support; financial accounting and policy advice; contract administration and expertise; risk and assurance services; and facilities management and coordination.

JOB OVERVIEW

The Manager, Finance and Accounting oversees the day-to-day accounting, financial, financial reporting and related business and administrative activities of the Islands Trust. The role ensures current and newly developed policies are compliant with appropriate accounting standards and corporate policy and strives for continuous improvement of process to enhance quality of service to Trust clients.

KEY ACCOUNTABILITIES

Finance and Accounting:

- Oversees establishment, updating, implementation and documentation of accounting policies under the guidance of the Director
- Provides assurance that financial operations are in compliance with PSAB guidelines, public service, and Islands Trust policies and procedures.
- Identifies and mitigates financial risks through the development, maintenance review and improvement of financial controls associated with financial reporting, procurement, payroll, and asset management.
- Oversees the compilation and review of financial statements and reports for senior management
- Oversees the compilation and review of financial forecasting.
- Reviews and updates cash flow projections to ensure cash resources remain adequate for organisational needs.

- Researches and provides advice to the Director, Administrative Services on complex and emerging accounting and financial issues
- Reviews journal entries for correctness and completeness, ensuring proper supporting documentation for each is collected and filed appropriately.
- Attests to the integrity and accuracy of financial information
- Performs financial analysis using templates and calculations, determining and supporting assumptions incorporated into analysis, and provides initial interpretations of analysis. Develops templates to support various analysis as required.
- Oversees the production of year-end financial statements and notes for the Islands Trust and the Islands Trust Conservancy, and prepares key working papers for the auditor's package.
- Participates in the budget development and review process.
- Assists in preparing communications materials that relay financial information such as charts and graphs for public circulation.
- Supports, mentors, and supervises finance staff to ensure accounting tasks and related reporting requirements are completed within stated deadlines, and follow proper process and policy.
- Provides support related to financial matters of the Islands Trust Conservancy, including review and mapping of financial transactions for purposes of financial reporting.
- Assists with other ad-hoc review, analysis, reporting, and support as required
- Ensure asset tracking and management processes are appropriate and are being implemented effectively.

Financial Administration:

- Reviews contracts prior to signing to ensure they are sound in clarity, completeness of deliverables descriptions and timelines, clear language regarding acceptance of product and billing, etc.
- Reviews risk assessments regarding waiving standard contract terms in special circumstances
- Assists with data gathering for office real estate needs assessments as required, working with senior management to determine value for money associated with property options.

JOB REQUIREMENTS

EDUCATION, TRAINING AND EXPERIENCE:

- Professional accounting designation (CPA).
- Minimum 4 years experience providing financial accounting and reporting services, preferably in a private company environment or in public practice.
- Minimum 1 year experience in supervising staff, scheduling staff, allocating work duties, managing employee performance and delivering training and direction.
- Excellent Microsoft Excel Skills (vlookup, pivot tables, charting, etc.)

Preference may be given to candidates with the following:

- Experience working in a financial audit or finance controller capacity
- Experience using SAGE300 accounting software
- Expense using Caseware financial reporting software

KNOWLEDGE, SKILLS AND ABILITIES:

- Knowledge of public sector accounting standards.
- Advanced knowledge of financial principles, standards and controls.
- Excellent knowledge of accounting operations.

- Strong communication, presentation/ facilitation skills.
- Ability to develop and maintain productive relationships at various levels.
- Ability to manage multiple priorities and produce results within aggressive deadlines.
- Demonstrated leadership ability.

BEHAVIOURAL COMPETENCIES:

Business Acumen is the ability to understand the business implications of decisions and the ability to strive to improve organizational performance. It requires an awareness of business issues, processes and outcomes as they impact the client's and the organization's business needs.

Planning, Organizing and Coordinating involves proactively planning, establishing priorities and allocating resources. It is expressed by developing and implementing increasingly complex plans. It also involves monitoring and adjusting work to accomplish goals and deliver to the organization's mandate.

Problem Solving/Judgement is the ability to analyze problems systematically, organize information, identify key factors, identify underlying causes and generate solutions.

Leadership implies a desire to lead others, including diverse teams. Leadership is generally, but not always, demonstrated from a position of formal authority. The "team" here should be understood broadly as any group with which the person interacts regularly.

Organizational Commitment is the ability and willingness to align one's own behaviour with the needs, priorities and goals of the organization, and to promote organizational goals to meet organizational needs. It also includes acting in accordance with organizational decisions and behaving with integrity.

Concern for Order reflects an underlying drive to reduce uncertainty in the surrounding environment. It is expressed as monitoring and checking work or information, insisting on clarity of roles and functions, etc.

INDIGENOUS RELATIONS BEHAVIOURAL COMPETENCY:

Sustained Learning and Development means continually increasing your ability to build and maintain respectful and effective relationships with Aboriginal people. Central to this competency is appreciating that there are many other cultural understandings of knowledge and ways of working that have legitimacy and deserve respect – and therefore require our continual learning and development, including direct exposure to cultural and community ways. It includes an eagerness to continually reflect upon and assess your own level of cultural agility and competence, self-awareness, and expertise. It means being willing to learn in new and different ways and appreciating how diverse ways of thinking and acting can ensure the success of the BC Public Service in supporting Aboriginal self-determination.

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team, FPC, and ultimately Trust Council for allocation funding in the next fiscal year budget. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR	
Initiated by (name, title): David Marlor, Director, Legislative Services **Business Area:** Legislative Services serving Local Trust Committee Services **Name of Request:** Meeting Administrator (full-time): **$65,700**	**<u>Budget Source</u>** (select all that apply): ☐ **Specific Project Funding** (select all that apply) ☐ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☒ **New Staff Resources** (see Staff Costing Tool) ☒ **Permanent** ☐ **Temporary** Temp Duration: ____________________ ☐ **Other – please describe:** ______________________
Date of Funding Request Submission: 11/8/2022	**Funding Required for (date range):** • **$65,700** for 2023/24 (10 months (June 1 to March 31)) • **$78,000** plus collective agreement salary increases for subsequent years

ISSUE/OPPORTUNITY:

Prior to the return of live meetings administrative staff (i.e. Planning Team Assistants, Administrative Assistants, and Legislative Clerks) were responsible for hosting purely digital public meetings in the form of Zoom webinars. Primary duties included management of town hall speakers, breaks (communicating return times), initiation of live stream and recording, and basic user support (microphone and camera management). Although these duties did not require 100 percent of their attention, fluctuating meeting demands required a portion of their focus at all times, thereby excluding them from other duties that required their full attention (i.e. front desk management, application processing, etc.).

Upon returning to in person public meetings, local trust committee wanted to retain the electronic portion of their meetings. At the most basic, this involved livestreaming, and at the more complex this involves full public participation either electronically or in-person.

To accommodate the basic support of live-streaming, the Local Trust Committee (LTC) chairs were provided hardware kits that included a laptop, combination camera, speaker and microphone, Wi-Fi hub and tripod. The laptop was preconfigured with Zoom and an open source video record and/or live streaming package (OBS). When sufficient internet connectivity was available a scheduled Zoom meeting was provided to the chairs to initiate and host. Meeting management was limited to starting the live stream and recording, and ensuring all remote participants were present. In the absence of internet connectivity the chairs were directed to record the meeting using the OBS software and ftp the resultant file to staff post meeting.

For some local trust committee where full electronic participation was required, administrative staff had to provide support by administering the meeting from the office. This involved ensuring that people wishing to speak were able to do so, and managing the meeting electronically. Technical support was provided by Islands Trust Information Systems as needed.

This deployment model for the basic level has proven successful to date in a number of respects.

- Reduced time demands on Administrative staff, thereby freeing up some time for duties associated with their defined jobs.
- Hardware management and audio/video capture quality feedback has been positive.
- Majority of the in person meetings have been successfully recorded, streamed, and published to the Islands Trust website.

However, after surveying (See Appendix A) LTC Chairs, Meeting Administrators and IS staff a number of concerns have been raised.

LTC Chair concerns are largely centered on logistics associated with hardware transport, and the time and focus demands of meeting administration, as described below.

- Limited time between arrival at venue and scheduled start of meeting, with hardware setup contributing to already tight timelines.
- Weight of the kits have proven challenging given remote nature of some of the LTC venues (i.e. no road access or preference to travel via bicycle).
- Confusion surrounding when to use Zoom or OBS software (follow up training has been provided).
- Overseeing meeting hardware and software requires a portion of focus, which should be directed fully to chairing meeting. (i.e.-adjusting camera focus, starting/stopping recording, etc)

Meeting administrators indicated that they have sufficient information (i.e. venue internet bandwidth) and time to effectively schedule and publish meetings. A number of individuals did however note growing pressure, from trustees and the public, to provide greater digital access to LTC meetings (i.e. increasing time spent reviewing electronic documents for privacy issues, uploading and managing files to the internet, etc). Administrative staff expressed concern that this would lead to an even greater demand for administrative time and resources.

The current approach has resulted in an increased demand for staff time and resources relating to the deployment and support of the LTC hardware kits.

- Support calls, primarily associated with meeting setup have increased.
- Recording management is a new resultant service request, as recordings often require editing and encoding in preparation for publication.

Overall there is general agreement amongst those surveyed that the current approach is not sustainable, and that increasing digital access would only exacerbate the situation. LTC Chairs, meeting administrators and IS have all suggested that digital LTC Meetings would benefit from the addition of an individual responsible for hardware setup and administration, and expanded meeting administration.

PROJECTED RESULTS/DELIVERABLES:

The projected results/deliverables associated with this funding request include:
- Administrative capacity to manage and administer most local trust committee meetings, including special meetings, public hearings, and community information meetings
- Reduction of workload for existing planning administrative staff to allow them to focus on the administration of planning application, local trust committee agendas and administrative support to local trust committee land use projects

RISK ASSESSMENT:

From an organizational perspective there is significant risk that if the position is not created that staff continue to displace their work leading to backlogs in reporting, agenda maintenance, correspondence and other required duties. Conversely, if the position is not filled, electronic meetings could be discontinued at the Islands Trust, and staff return to their original jobs/functions, however there would be a corresponding reduction in public transparency.

Risks	Impact	Mitigation
One person will not be able to attend all LTC meetings, and therefore will not be able to deliver or manage on-site equipment to every meeting	Medium	• Still require other administrative staff to support on some Islands
Classification may come back at higher classification to that requested	Medium	• Cost would be higher than estimated; adjustment to future budgets would be required

ALTERNATIVES CONSIDERED:

Option 1 – Do nothing:
Maintain existing digital meeting strategy, continuing to deploy audio/visual hardware via Committee Chairs, with them also functioning as meeting host, and tasking administrative staff with pre-meeting coordination and configuration and live meeting streaming and recording.

This option does not address any of the concerns expressed by LTC Chairs, or Administrative and IS staff.

Option 2 – Private Contracted Coordination
Contract out administration of local equipment and online meeting to individual private contractor.
- Potential high cost for contracted services

Option 3 – Minute Taker Contracted Coordination

Contract out administration of local equipment and online meeting to island minute takers. Note that this approach would require the purchase of additional hardware kits, to be distributed to the respective islands.

- Minute takers would need to be trained to undertake these additional duties
- Still potential need for Information Services support, and as such may not reduce workload for Islands Trust staff.

Option 4 – Planning Services Staff Coordination
Direct planning services staff meeting attendance and administration of local equipment and online meeting. No additional equipment required.

- This would require the Island Planner to set up, take-down and administer the meeting. This would take away from the planners primary professional role of providing advice to the local trust committee.

Option 5 – LTC Meeting Administrator (full time)
Hire a public meeting Administrator, managing all aspects of digital committee meetings, including attending meetings when necessary (and possible), work with management to establish meeting standards and ensure they are met, review and upload meeting recordings, coordinate the setup, management and take-down of the electronic equipment at the meeting, and administering digital meetings. Essentially this position, reporting to the Director, Legislative Services, would over-see all aspect of the electronic component of local trust committee regular meetings, special meetings, public hearings, and community information meetings. The role would have elements of information system knowledge and skills to troubleshoot and ensure smooth operation of the meeting, but would not replace need for Information System support in certain situations.

Staff researched other local governments and their approaches. The City of Waterloo in Ontario has implemented a similar position for comparison and consideration (See Appendix B).

This project will provide the following benefits:

- Reduction in workload for local planning services administrative staff, freeing them to focus on land use planning and meeting agenda support to the local trust committees
- Protect the Island Planner from becoming meeting administrators by virtue of being the only staff at the meeting and a need to set up, management and take down recording, streaming and live electronic meeting management equipment.
- Reduce workload on local trust committee Chairs by not requiring them to transport, setup and administer recording, streaming and live electronic meeting management equipment.
- Provide front-line basic Information System support to help reduce workload for Information Systems staff.
- Ensure all local trust committees can record, stream and hold live electronic meetings as required to conduct their business
- Savings in cost of minute taking, as this would be primarily taken on either in-person or remotely by the new position

CRITICAL SUCCESS FACTORS:

- Having the job description created and classified as requested (grid 9)
- Successful recruitment for the position
- Having buy-in from the organisation

RECOMMENDED OPTION:

Staff recommend Option 5: LTC Meeting Administrator (full time).

Based on the unique geography and political structure of the Islands Trust, the Coordinator role would assume the following responsibilities.

Procedures

- Work with the Director, Legislative Services to develop and maintain procedures for running of electronic meetings, recordings, and streaming.
- Monitor and ensure consistent processes that comply with legislation, Trust Council bylaws, policies and Islands Trust procedures
- Website
- Oversee and support the publication of attendance and recording links on website.

Webinar, Live Stream, recording

- Oversee and support the scheduling and execution of webinars (public electronic access), live stream and recording. Ensure efficient delivery of the final electronic document in ready to post online format and to best admin standards for file retrieval.

Venue Selection

- Gather and maintain documents on venue specific resources (i.e. internet connectivity, on site audio/visual equipment etc.).

Hardware and Software

- Coordinate deployment of equipment as required.
- Overseeing delivery and setup of audio/visual hardware.
- In person support provided as needed.
- Remote support as needed, providing onsite staff with dedicated setup and management support.
- Understanding of the software used, and training and support to others for the use of the software.
- Liaison with Information Systems to ensure back-end support for electronic local trust committee meetings

Minutes

- provide primary minute taking role
- support backup minute takers with training on using electronic equipment and software

Host/Administration

- Host meeting, coordinating in meeting management of panelists, attendees, delegates and staff.
- When scheduling conflict exists responsible for coordinating and supporting alternate host.

PURCHASING PROCEDURE:

Hiring to follow Islands Trust and Public Service Agency protocols.

PROPOSED IMPLEMENTATION STRATEGY:

Recruitment to begin following budget approval – earliest implementation would be June 2023.

STAFF RESOURCING:

Staff resources to develop job description, obtain classification and recruit.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Management by managers and supervisors on new processes, and transition from current staff and processes to new staff position and new processes. Communication to staff and LTC on new process.

David Marlor, Director, Legislative Services	November 2,1 2022
Initiator Name, Title	Date
Reviewed by Department Lead: Name, Title	Date

Attachment 5 (1.)

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR	
Initiated by **Russ Hotsenpiller,** **Chief Administrative Officer**	**Budget Source** (select all that apply): ☐ **Specific Project Funding** (select all that apply) ☐ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☒ **Permanent** ☐ **Temporary** Temp Duration: ____________________ ☐ **Other – please describe:** ______________________
Business Area: Administration	
Name of Request: **Administrative Coordinator** $75,250	
Date of Funding Request Submission: September 29, 2022.	**Funding Required for (date range):** **$75,250** for Fiscal Year 2023/24 (June 1 to March 31) **$90,000** plus collective agreement increases for subsequent years

ISSUE/OPPORTUNITY:

Administration Coordinator (full-time)

There is a deficient of administrative support at the Islands Trust relative to Administrative, Trust Area Service and Planning core service delivery. Expanding workloads of these core service areas over the last decade including Reconciliation, declaration of a climate emergency, increased public engagement and outreach, water stewardship, provision of electronic meetings to/with the public, the creation of 2 new committees at the Islands Trust, increasing complexity of land use planning reporting, legislative changes, greater professional mobility/lack of staff experience, and generally rising performance expectations, have not been met with a corresponding increase in administrative support. Specifically, the position would address the following:

- *Increased processing of current applications, managing of changing applications processes (including managing provincial portal process changes)*
- *Increased land title filing duties*
- *Increased demand for managing file management issues*
- *Increased demand for managing an increasing complex database of First Nations and agency contacts, communications, and responses*
- *Increased demand for managing FOI and Ombudspersons requests*
- *Increased demand for assisting bylaw enforcement officers and other Victoria office administrators*
- *Increased demand for successional and cross duty training.*

1. This position would also increase the experience and responsibility level of administrative staff at the Islands Trust. The gap between the current administration classifications of Grid 9 and Grid 14 and respective management is too large. A senior administrative role at the mid Grid level will establish balance and ensure high level administrative practices are identified and implemented.

   In particular, this position would be responsible for the following:

   i. Development and redevelopment of standard operating procedures throughout the organization.

   ii. Oversight on office procedures throughout the organization.

   iii. Assistance to the Senior Intergovernmental Policy Advisor (SIPA) in developing and maintaining protocol agreements with First Nations and First Nation contact database development

   iv. Development and maintenance of a Trust-wide contact database program

   v. Assistance to the Council Committee structure of the Islands Trust, which now includes two new Committees, the Governance Committee and a future legislated Accessibility Committee

RISK ASSESSMENT: *(Discuss potential risk factors associated with this work, if identified. Discuss the options that exist to mitigate identified risks)*

If this position is not supported the following outcomes are possible/likely:

a. Current administrative staff are overworked leading to increased sick days, stress and poor morale
b. Lack of staff retention;
c. Reduced efficiency within the organization in terms standardizing operations across the regional offices.
d. That the Governance Committee does not have appropriate administrative support
e. That the Accessibility Committee does not have appropriate administrative support
f. That programming/protocol agreements with First Nations are not functionally supported.

Requesting administrative staff to constantly take on new duties while continuing to perform existing duties is unrealistic and runs the risk of losing staff and/or a reduction in performance.

ALTERNATIVES CONSIDERED:

1. Fund and implement a new Administrative Coordinator position;
2. Not fund a new position and reallocate administrative needs based on situational analysis.
3. Contract out for services on an annual basis. Some version of this occurs already in terms of on call service assistance through the year. We could develop a more formal, casual administrative work pool, that is funded on an annual basis.

RECOMMENDED OPTION: *(State your recommendation, and summarise why you chose it over others.)*

Hire a new Administrative Coordinator that would:

1. Development and redevelopment of standard operating procedures throughout the organization.
2. Oversight on office procedures throughout the organization.
3. Assistance to the Senior Government Policy Advisor in developing and maintaining protocol agreements with First Nations and First Nation contact database development and First Nations records management
4. Development and maintenance of a Trust-wide contact database program
5. Assistance to the Council Committee structure of the Islands Trust, which now includes two new Committees, the Governance Committee and a future Accessibility Committee

Position would report to the Director, Legislative Services.

PURCHASING PROCEDURE:

As per collective agreement and hiring policy of the Islands Trust

PROPOSED IMPLEMENTATION STRATEGY:

To be initiated following passage of the budget in March 2023. Development of job profile, and submission for classification, then recruitment. Earliest possible hiring would be June 2023.

STAFF RESOURCING:

Discussion with Public Service Agency regarding job duties and classification: 20 hours
Preparation of duties and integration with Administration unit of Planning Services: 20 hours

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Ongoing discussions with administrative units and respective managers. This request represents a request by current administrative staff for assistance, as well as management assessment of current productivity.

Russ Hotsenpiller	September 29, 2022
Initiator Name, Title	Date
Reviewed by Department Lead: Name, Title	Date

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR

Initiated by (name, title):

Stefan Cermak, Director Planning Services

Business Area:
Planning Services

Name of Request:
Planning Services Administrative Adjustment: $30,000

Budget Source (select all that apply):

☐ **Specific Project Funding** (select all that apply)
- ☐ Third Party Contractors
- ☐ Staff Travel Expense
- ☐ Staff Overtime Expense
- ☐ New Staff Member – Temporary for project
- ☐ Computer Hardware/Software

☐ **Furniture & Equipment**

☐ **Computer Hardware/Software/Supplies**

☒ **New Staff Resources** (see Staff Costing Tool)
- ☒ **Permanent**
- ☐ **Temporary**
  - Temp Duration: ___________________

☐ **Other – please describe:** ______________________

Date of Funding Request Submission:
Sept. 26, 2022

Funding Required for (date range):
$33,000: April 1, 2023 – March 31, 2024 and ongoing annually

ISSUE/OPPORTUNITY:

The need to assess Planning Services administrators (admin staff) admin staff duties has been an intended part of the Planning Services renewal program for several years. Admin staff face significant changes in personnel, proposed office re-locations, and shifting demands of time allocation due to a combination of increased workload and managing an increasing and shifting complex series of legislative processes and file management. There has been reconsideration of admin staff needs since 2008 aside from part time support for bylaw enforcement and compliance needs.

The current structure of the admin staff is the following:

Grid level	Position	Primary duties (in brief)

9	Office Admin Assistant (North and SSI)	Administrative support. Reception, supplies, office needs, information technology needs, records management, meeting coordination, webposting
9	Bylaw Compliance & Enforcement Assistant (Victoria)	Administrative support for bylaw compliance and enforcement team – includes reception, research, taking minutes, preparing reports and assisting the Director (40%)
9	Planning Team Assistant	Planning team and LTC administrative support. Application management, meeting coordination, enquiry support, assist with agenda preparation, webposting
14	Legislative Clerk	Leadership and guidance regarding LTCs legislative and legal processes (including Public Hearings, bylaw adoption, notification requirements, permits, RWMs, agendas, oaths, deputy secretary)

The proposal is to adjust the duties of staff to better meet the current and anticipated demands. The proposal includes creating specialists in order to meet more complex demands (ex: FOI requests and harmonization of legislative, procedural, and operational procedures) while also creating opportunities for advancement within the organization. The specialists would see the evolution of Legislative Clerks into a higher grid level. This in turn would require some deferral of responsibilities to the Planning Team Assistants which in turn would lead to a higher grid level for that position. This has already been organically happening within respective teams but without proper compensation for the leadership roles that Legislative Clerks have been taken and without recognizing the significant efforts and achievements of other admin staff. The success of the admin staff has been primarily due to their willingness to help one another above and beyond their respective duties. This may change as office locations change, staff retire, and efforts are made to centralize processes. Thus the need to prepare for these changes includes creating opportunities for new staff that reflects reality and anticipated near future events.

PROJECTED RESULTS/DELIVERABLES:

The projected result would be a redistribution of duties and hierarchy of admin staff within Planning Services. This presents better opportunities for learning, advancement, and staff retention while meeting the demands both current and anticipated. Specifically, three Planning Team Assistants (one in each office) would be elevated from grid level 9 to grid level 11 while the three Legislative Clerks (one in office) would be elevated from grid level 14 to grid level 18 with a total financial impact of approximately $25,000 - $30,000.

RISK ASSESSMENT:

Risk: Incoming staff see little opportunity for advancement and/or little reason to strive for advancement. This reduces resiliency and creates vulnerability. Implementing the change will mitigate.

Risk: Public Service Agency (PSA): reclassification of positions requires agreement from the PSA. While staff have researched benchmark positions for comparable provincial staff positions, the PSA has yet to be engaged. PSA staff will need to be engaged and a thorough argument presented.

Risk: Other admin positions within the Islands Trust staff may seek similar reconsideration of their duties and respective grid level. This is an opportunity to review more admin needs within the organization.

ALTERNATIVES CONSIDERED:

Option 1: Do nothing. Admin staff have performed admirably for years. The evidence is sometimes in that no negative impacts have occurred (ex: no process related litigation has been brought against the Islands Trust or few ads/notices/permits have needed corrections). However, this assumes the status quo and ignores retiring admin staff, staff leaving for better opportunities (both for advancement and pay), and fails to meet the demand presented today and in the near future.

Option 2: Fully implement. The benefits are discussed above. The impact is a comparatively small financial commitment (all other positions in the organization are better compensated).

CRITICAL SUCCESS FACTORS:

Fully implement. The impacts of not implementing are summarized in Option 1 above.

RECOMMENDED OPTION:

Option 2. The next year will see at least two admin staff retire, likely one relocate and several seek better opportunities. While some of these changes are inevitable, some are due to a lag in meeting Admin staff and organizational needs.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:
Rates effective April 11, 2021

Current Grid	*# of positions affected*	*Range of pay ($)*	*Grid change*	*Range of Pay ($)*	*Difference ($)*
9	*3 (PTAs)*	*64,000*	*11*	*68,000*	*4,000 (X3) = 12,000*
14	*3 (Leg Clerks)*	*81,000*	*18*	*88,000*	*7,000 (X3) = 21,000*
				Total	***= 33,000***

The overall financial impact is approximately $33,000 annually.

Qualitative Analysis:
The changes would help create better opportunities and meet current demands.

PURCHASING PROCEDURE:

Reclassification of existing positions requires a process between the union (BCGEU) and the employer (PSA).

PROPOSED IMPLEMENTATION STRATEGY:
Staff will engage discussions with PSA and the Union once the budget is approved. It is anticipated that this process will take several months thus be fully implemented In June or July 2023.
STAFF RESOURCING:
Senior management and the employee coordinator will need to prepare for and meet with relevant BCGEU and PSA staff. *Several meetings with Admin staff will need to occur (and have already begun) to reconsider duties. Training opportunities will be encouraged and promoted and are already considered in the budget.*
CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:
Management have had several meetings with admin staff both recently and over the last numerous years. These discussion will remain ongoing.

Stefan Cermak, Director of Planning Services
Initiator Name, Title

Sept. 29, 2022 (updated Nov. 7, 2022)
Date

Reviewed by Department Lead: Name, Title

Date

ISLANDS TRUST
DRAFT 2022-23 BUDGET
ISLANDS TRUST CONSERVANCY BUDGET REQUEST 2023-24

PURPOSE - Previous term FPC requested the following be made clear in the budget package to Trust Council:
That Islands Trust Conservancy budget be presented in a clear manner, including:

- grant monies received	Included below and in overall budget document, $220,000
- land and money donations received	These revenue sources are held by the ITC directly as a separate entity and are not included in the Trust budget. See the ITC financial statements on the website at: https://islandstrust.bc.ca/document/islands-trust-conservancy-financial-statements-march-31-2022/
- programs provided	- Land conservation (via acquisitions, leases, conservation covenants); - land management (1,378 ha); - regional conservation planning; - administration of grant programs (Opportunity Fund and Morrison-Waxler Biodiversity Fund); - fund administration (acquisition and land management/covenant defense); - donor engagement and stewardship; - outreach and communications related to programs; and, - Species at Risk Program (externally funded).

All amounts reflected below are included in the overall dollars/budget presented to TC.

	ITC Operations budget **Approved 2022/23**	ITC Operations budget **Draft 2023/24**	
GRANT FUNDED ACTIVITY:			
Revenue:			
Federal Grant - Restricted (ITC SAR)	213,500	220,000	
Expenses funded by grant:			
Communications and ITC Fundraising	3,150	6,300	
ITC - Property Management	40,000	57,500	
ITC - Conservation Planning & Land Secur	13,500	17,000	
ITC - Ecosystem Mapping	5,000	4,200	
Legal - general	3,000	-	
Sal & Ben - Salaries - ITC	143,200	130,000	
Travel	5,000	5,000	
Admin Allocation (equipment)	650	-	
Total expenses funded by grant	213,500	220,000	
ITC Expenses Funded by Trust Budget:			
Communications and ITC Fundraising	14,780	18,000	
Contracted Temporary Staffing	-	2,500	
ITC - Board Honoraria	6,600	7,000	
ITC - Board Meeting Expense	1,425	1,425	
ITC - Board Training & Conferences	1,600	1,600	
ITC - Property Management	137,780	159,930	
ITC - Conservation Planning & Land Secur	26,550	26,550	
ITC - Ecosystem Mapping	18,000	18,000	
Project - First Nations Engagement Plan	-	10,000	
Legal - general	13,000	20,000	
Sal & Ben - Salaries - ITC	638,589	734,926	**Note 1**
Memberships	750	1,800	
Subscriptions	250	400	
Mobile Devices	1,350	3,290	**Note 2**
Training & Conferences	4,200	4,200	
Travel for Training	2,200	2,500	
Travel	17,880	20,000	
Total specific expenses	884,954	1,032,121	
Draft admin allocation	252,173	329,789	**Note 3**
Net surplus/deficit funded by Islands Trust	(1,137,127)	(1,361,910.03)	

Note 1 Amount differs from paperwork submitted by ITCB that is in the TC agenda package.
ITCB uses salaries estimates in their budget request package, the actual budget is based on proper calculations of salaries for ITCB staff + benefits costs.
The ITCB package also shows the Summer CO-OP student as a separate amount where they are combined together here

Note 2 Amount differs from paperwork submitted by ITCB that is in the TC agenda package.
Financial staff have adjusted this amount up to reflect new mobile plan rates.

Note 3 Amount differs from paperwork submitted by ITCB that is in the TC agenda package.
ITCB uses admin allocation estimates in their budget request package, the actual budget is based on proper calculations of admin based on the ratio of ITC budget to Islands Trust Budget as a whole.

ISLANDS TRUST CONSERVANCY

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	November 25, 2022
From:	ITC Board	**Date Prepared:**	November 22, 2022
SUBJECT:	**ITC Budget Request**		

PURPOSE: To provide background to Financial Planning Committee (FPC) for the Islands Trust Conservancy (ITC) budget request.

BACKGROUND: : Under Trust Council Policy 6.3.1, the Islands Trust Conservancy (ITC) Board is responsible for endorsing all budget requests for the Islands Trust Conservancy Board and its program operations. The ITC Board discussed budget options at its July 13, 2022 meeting and passed the following resolution:

ITC-2022-034
It was MOVED and SECONDED,
that the ITC Board direct staff to prepare an ITC Budget request, including the following items, and to return to the ITC Board for review in October:

- Increases to the ITC budget to reflect the species at risk grant commitments, totaling $220,000;
- An increase to the property management budget of $4,650 to reflect new nature reserves[1];
- An increase to the travel budget of approximately $2,000 to accommodate additional increases to water taxi fees required to monitor and manage islands not serviced by ferries;
- An increase to the ITC legal budget of $7,000 to reflect anticipated costs of legal review and to return the budget to amounts consistent with previous years' budgets;
- Consideration of further increases to the property management budget to accommodate management planning needs for new nature reserves;
- Development of a business case for First Nations engagement associated with development of the ITC Five-Year Plan;
- Development of a business case in collaboration with Information Systems Management for property management software to replace the Islands Trust TAPIS system; and,
- Development of a business case in collaboration with Trust Area Services and Information Services for Contact Relationship Management (CRM) software and possible Content Management System (CMS) software to address inefficiencies in public communications management.[2]

[1] In October 2020, during its budget process, Islands Trust Conservancy Board approved a property management formula to guide its budget requests.
2 On November 2, 2022, staff advised the Executive Committee that staff believed that it would be advantageous and possible to proceed with the Contact Management Database Project in the 2022/23 fiscal year using funds allocated this year to bolster administrative services and the reconciliation budget. Accordingly, the business case has not advanced to Financial Planning Committee but the 2023/24 draft budget does include funding for ongoing software costs for the database.

At its October 4, 2022, the ITC Board reviewed a proposed budget and passed the following resolution:

> **ITC-2022-043**
> **It was MOVED and SECONDED,**
> that the Board approve the draft 2023/24 ITC Budget as presented and direct staff to provide it to the Director of Administrative Services and the Director of Trust Area Services for inclusion in the Islands Trust draft 2023/24 budget.

The budget as presented to the ITC Board is below as Table 1. Details of the budget request, are as initially requested by the ITC Board, with the following additional changes:

- Addition of $2,500 for contract services to assist with property monitoring administration;
- Reduction of subscription amounts to reflect the Island Trust Conservancy subscriptions more accurately;
- Addition of a memberships line to reflect memberships in WillPower and the Land Trust Alliance of BC;
- Increase to Board Honoraria to reflect likelihood of a full, six-person board; and,
- Increase to costs of mobile devices and travel for training to reflect increased market costs.

Table 1. Proposed Islands Trust Conservancy 2023/24 budget request.

	2022/23	2023/24			Increase/Decrease from 2022/23	
Description	**Approved Budget**	**Islands Trust contribution (tax requisition)**	**SAR grant contribution**	**TOTAL BUDGET**	**$ Change**	**% Change**
Salaries and Benefits *	620,899	577,635	110,661	**688,296**	67,397	10.9%
Communications	14,780	11,700	6,300	**18,000**	3,220	21.8%
Contract Services	0	2,500	0	**2,500**	2,500	100.0%
Subscriptions	1,000	400	0	**400**	-600	-60.0%
Memberships	0	1800	0	**1,800**	1,800	100.0%
Board Honoraria	6,600	7,000	0	**7,000**	400	6.1%
Board Meeting Expense	1,425	1,425	0	**1,425**	0	0.0%
Board Training and Conferences	1,600	1,600	0	**1,600**	0	0.0%
Property Management	137,780	102,430	57,500	**159,930**	22,150	16.1%
Conservation Planning and Land Securement	26,550	9,550	17,000	**26,550**	0	0.0%
Ecosystem Mapping	18,000	13,800	4,200	**18,000**	0	0.0%
Legal	13,000	20,000	0	**20,000**	7,000	53.8%
Mobile Devices	1,350	3,210	0	**3,210**	1,860	137.8%
Training and Conferences	4,200	4,200	0	**4,200**	0	0.0%
Travel for Training	2,200	2,500	0	**2,500**	300	13.6%
Travel	17,880	15,000	5,000	**20,000**	2,120	11.9%
Project: ITC Plan First Nations Engagement	0	10,000	0	**10,000**	10,000	100.0%
Summer Co-op Student	17,690	0	19,339	**19,339**	1,649	9.3%
TOTAL Direct ITC Costs	**884,954**	**784,750**	**220,000**	**1,004,750**	**119,796**	**13.5%**
Admin Allocation **	252,173	262,780	0	**262,780**	10,607	4.2%
TOTAL	**1,137,127**	**1,047,530**	**220,000**	**1,267,530**	**130,403**	**11.5%**
Funded by SAR monies ***	-205,000					
Total for Tax Requisition	**932,127**					

* Estimate of ITC salaries and benefits for draft budget 2023-24, assumes maximum wage increases under the BCGEU tentative agreement and will likely be adjusted/corrected during the budget process.
** Estimate of Admin Allocation is based on previous year's budget and will likely be adjusted/corrected during the budget process.
*** Budget amount listed for prior year is as per the approved budget. SAR funding for 2022/23 was increased to $238,500.

ATTACHMENT(S): Business Case: Islands Trust Conservancy (ITC) Plan: First Nations Engagement Project

FOLLOW-UP: Staff will forward FPC requests or recommendations to the ITC Board for follow up.

Prepared By: Kate Emmings, ITC Manager

Reviewed By/Date: **Clare Frater, Director, Trust Area Services/November 22, 2022**

Islands Trust 2023/24 Business Case Summaries Not Advanced to Financial Planning Committee

Operational Initiatives & Staffing

Building Footprint Layer Update in Mapping System
Amount: *$10,000* (BIM contributes)
Sponsor: Executive Committee

This project will result in updates to the five-year-old building footprint data in the Geographic Information System. Updating this data is important to local trust committees and Islands Trust Conservancy Board, providing detailed delineation of existing structures for use in conservation planning, landscape design, and development constraints assessment. Having accurate and current building footprint data provides the elected officials and board members the ability to make informed and timely decisions based on reliable evidence. A contractor will be hired to review air photos of the islands taken in 2020-2022 and to update the building footprint layer of the mapping system.

Bylaw Compliance and Enforcement Information Portal

Amount: *$96,595*
Sponsor: Executive Committee

This project funding will result in a bylaw compliance and enforcement public portal in the new Geographic Information System application (currently under development, funded by a $368,000 grant that did not cover this portion of the project). Development of this new portal will create a simpler, consistent user experience and reduce confusion by members of the public who are accessing property information. A new bylaw compliance and enforcement public portal will increase public transparency by offering the public new features such as the ability to track a bylaw compliance and enforcement files from submission to resolution. It will also offer staff improved software features and information tracking which will lead to better reports to local trust committees and Trust Council. Without the project, both the public and staff would need to access two different systems for property information and there would be staff inefficiencies associated with training, accessing and maintaining two different systems.

Electronic Records Management Improvements Project

Amount: *$15,000*
Sponsor: Executive Committee

This project funding will help the Islands Trust to develop a policy recommendation for Trust Council and a process for implementation of electronic records management, including budget estimates for consultants, contractors and software upgrades if required. Ultimately, over several years, the project will result in reduced work for staff to produce, file, store and destroy paper records, and savings for off-site rented warehouse space.

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team, FPC, and ultimately Trust Council for allocation funding in the next fiscal year budget. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR	
Initiated by (name, title): Information Systems **Business Area:** Administrative Services **Name of Request:** Building Footprint Update: $10,000	**Budget Source** (select all that apply): ☒ **Specific Project Funding** (select all that apply) ☒ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ___________________ ☐ **Other – please describe:** ________
Date of Funding Request Submission: 10/23/2022	**Funding Required for (date range):** 01 May- 01 Sept 2023

ISSUE/OPPORTUNITY:
The Islands Trust contracted the development of a building footprint dataset in 2017. The acquisition involve photo interpretation/delineation of building footprints from pre 2016 orthophotos, meaning current reference dataset is now over 6 years out of date. Updating this data is important to Regional Planning, Local Trust Committees and Islands Trust Conservancy Board, providing detailed delineation of existing structures for use in conservation planning, landscape design, and development constraints assessment. A contractor will be hired to review previously acquired orthophotos from 2020-2022 and update the building footprint layer of the mapping system.

RISK ASSESSMENT:

Risks	Impact	Mitigation
Inadequate funding results continued use of outdated data.	**High** Medium Low	Fund Acquisition

ALTERNATIVES CONSIDERED:

Option 1 – Do nothing:
Maintain existing data.
This option does not address the expressed needs of Regional Planning or ITC.

Option 2 Acquire Up-To-Date Data
Contract out acquisition of updated data @ ~$10,000

CRITICAL SUCCESS FACTORS:
Funding of this initiative.

RECOMMENDED OPTION:
Staff recommend Option 2; Acquire Up-To-Date Data.
Both Regional Planning and ITC staff have indicated the value of this dataset in their workflows.

COST/BENEFIT ANALYSIS:
Data product incorporated into Regional Planning and ITC workflows to benefit…

- Improved conservation planning models, providing an updated measure of development pressure.
- Planning and Bylaw site review and development constraints assessment

PURCHASING PROCEDURE:
RFP

PROPOSED IMPLEMENTATION STRATEGY:
RFP with data delivery anticipated for end of summer 2023.

STAFF RESOURCING:
Staff will participate in procurement process (~10 hours).

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:
None.

Initiator Name, Title	Date

Reviewed by Department Lead: Name, Title	Date

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR	
Initiated by (name, title): Information Systems; (Mark Van Bakel, Manager) Planning Services; (Stefan Cermak, Director) **Business Area:** Administrative Services Planning Services **Name of Request:** Bylaw Portal Licensing and Implementation $**96,595**	<u>**Budget Source**</u> (select all that apply): ☐ **Specific Project Funding** (select all that apply) ☐ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☒ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ____________________ ☐ **Other – please describe:** ______________________
Date of Funding Request Submission: 10/4/2022	**Funding Required for (date range):** Fiscal 2023/24 - $96,5959 Every year afterwards - $5,000 maintenance

ISSUE/OPPORTUNITY:

The Islands Trust currently utilizes a legacy in house developed web application referred to as Trust Area Property Information System (TAPIS). TAPIS serves as the sole repository and management console for all Islands Trust land use information, including Bylaw records. The Islands trust first developed the software in 2003, with ongoing updates continuing till this day. This application, although central to Islands Trust information management, represents a series of technological challenges and limitations, including but not limited to; no online transaction capacity, no online application status tracking, limited integration of mapping, no online access from the field, and limited reporting capacity.

In 2022 the Islands Trust was awarded a Government of British Columbia "Local Government Development Approvals Program" (LGDAP) grant to assist in improving public service delivery. For the Islands Trust the grant will assist in improving Islands Trust Regional Planning service delivery through the implementation of CityView software, transitioning from the legacy TAPIS application to an industry standard software suite in support of development application approvals.

Bylaw Compliance and Enforcement (Bylaw) was originally included in the planned transition from TAPIS to CityView, but due to LGDAP grant restrictions this portion of the information system development application improvements. This proposal would fund the transition of Bylaw over to CityView, including a new information system and public accessible portal.

PROJECTED RESULTS/DELIVERABLES: (*How does this address the issue/opportunity described above*?)

The projected results/deliverables associated with this funding request include:

1) Implementation of Bylaw Ticketing Software Solution with all necessary licenses and support,
2) Integration with other 3rd party systems/applications (i.e. ESRI ArcGIS Portal and Islands Trust Finance System),
3) Data conversion and migration from existing systems as required,
4) Training and user documentation development and deliver for administrators and end users,

RISK ASSESSMENT:

Risks	Impact	Mitigation
Inadequate funding results in solution that does not adequately meet organizational needs	**High**	• Fund Implementation

ALTERNATIVES CONSIDERED: (*What other options/alternative courses of action were considered? List and discuss each alternative separately. Each option must be supported by a succinct and realistic presentation of the benefits, risks, financial implications, resource requirements and other implications to allow for an informed decision among the options. One option should reflect the status quo - ie. do nothing - and the anticipated results of that action.*)

Option 1 – Do nothing:

Maintain existing Bylaw Enforcement records management in TAPIS Info. This approach would see Bylaw isolated from Development Application records management, such that both Planners and Bylaw would need to access separate applications (CityView and TAPIS Info) in order to fully understand property related activities. This option would also limit Bylaw's ability to provide public access to ticket submissions and monitoring, as the current implementation of TAPIS Info does not support public access.

This option does not improved communication and efficiency opportunities for Islands Trust. Moreover, it would result in client confusion and negative experiences when going through the development application processes resulting from bylaw enforcement efforts.

Option 2 – Fund Bylaws integration into CityView:

Cost Summary

Software Licenses & Subscriptions	$23,825
Implementation Services	$37,475
Data Conversion	$10,800
Training	$7,257
Travel & expenses (billed on a cost recovery basis)	$11,520
CityView Annual Software Maintenance year 1	$5,718
Total	**$96,595**

This option greatly improves communication and efficiency opportunities for Islands Trust, and integrates Bylaw Enforcement data management with Regional Planning.

CRITICAL SUCCESS FACTORS: (*What related factors have been identified? Which of these factors are critical to the success of this initiative? Discuss outcomes if critical success factors are not met)*

Funding of this initiative. Consistent application software throughout all of the Planning Services department. Consistent customer experiences. Increased efficiencies and reporting mechanisms.

RECOMMENDED OPTION: *(State your recommendation, and summarise why you chose it over others.)*

- Information Systems and Planning Services recommend Option 2, integrating Bylaw case information management with development application information in CityView, and adding capacity for public facing portal for digitally cases tracking from submission to resolution.

COST/BENEFIT ANALYSIS: *(Discuss both quantitative and qualitative considerations of this initiative. Quantitative discussion should include financial costs as well as benefits (savings). Qualitative considerations include non-quantifiable costs and benefits.)*

Primary advantages include:

- Integration with development application information system.
- Public facing portal, providing means to digitally track Bylaw Enforcement cases from submission to resolution.

Additional efficiencies and expanded capacities include:

Improve access to information
- Give officers real-time access to case information in the field using CityView Mobile.
- Track code enforcement activities in a central database.
- Create a permanent case history that includes digital photos and other documentation related to a case.
- Relate code enforcement violations to any recorded location for exceptional visibility.
- Utilize intuitive mapping tools to create a spatial representation of case-related violations.

Improved Transparency
- Workflows guide users through the entire process from start to finish, including entering unlimited violations per case; hearings and appeals; and case disposition, ensuring that all case milestones are met.
- Organize inspection activities, generate daily inspections roster, including links to all case pertinent information for Inspectors to access at their desk or in the field in disconnected mode.

Ensure inspector accountability and reduce liability

- Quickly generate and attach professional, personalized correspondence that will be automatically added to the list of documents attached to the case.
- Automatically assign case activities to the responsible inspectors, and provide them with tools to assist them in managing their case workloads.

PURCHASING PROCEDURE:

This is a direct award, given the integration with development application information system.

PROPOSED IMPLEMENTATION STRATEGY:

Once we have approved budget proceed with implementation. Funding request includes training which would be done in conjunction with Planning Services training.

STAFF RESOURCING:

Staff will support requirements review (~20 hours) and implementation project management (~40 hours). Staff will require training for new software.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Bylaw management officers will be included in all relevant communication, and training provided as needed. Clients will be notified as system is implemented. Note that numerous local governments have taken advantage of the LGDAP grant funding opportunities and that the province will be managing province wide messaging.

Mark Van Bakel; Manager of Information Services	Sept. 20, 2022
Initiator Name, Title	Date
Stefan Cermak, Director of Planning Services	Sept. 26, 2022
Reviewed by Department Lead: Name, Title	Date

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR	
Initiated by (name, title): David Marlor, Director, Legislative Services **Business Area:** Executive Office **Name of Request:** Electronic Records Management Improvements $**15,000**	<u>**Budget Source**</u> (select all that apply): ☐ **Specific Project Funding** (select all that apply) ☒ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member – Temporary for project ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software/Supplies** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ___________________ ☐ **Other – please describe:** ______________________
Date of Funding Request Submission: 11/9/2022	**Funding Required for (date range): From April 2023** **$15,000 for FY 2023/24**

ISSUE/OPPORTUNITY:

The Islands Trust in the last several years updated its electronic filing system to mirror the paper filling system. This is intended to reduce work and improve ability to file electronically. It is also ultimately intended to become an Electronic Document Management system, eliminating the need to file paper copies. This would reduce workload, reduce space required to store paper files, including off-site rented warehouse space.

The next step is to develop relevant policy, improve electronic document security, develop procedures for document management, and determine those existing paper records that can be transferred into the electronic system.

PROJECTED RESULTS/DELIVERABLES: (*How does this address the issue/opportunity described above*?)

The projected results/deliverables associated with this funding request include:

1) A policy recommendation for Trust Council
2) A process for implementation of electronic records management, including budget estimates for consultants, contractors and software upgrades if required

RISK ASSESSMENT:

Risks	Impact	Mitigation
Inadequate funding results in solution that does not adequately meet organizational needs	**High**	• Fund Implementation

ALTERNATIVES CONSIDERED: (*What other options/alternative courses of action were considered? List and discuss each alternative separately. Each option must be supported by a succinct and realistic presentation of the benefits, risks, financial implications, resource requirements and other implications to allow for an informed decision among the options. One option should reflect the status quo - ie. do nothing - and the anticipated results of that action.*)

Option 1 – Status Quo with Incremental Improvements:

Maintain existing record management system with incremental improvements mostly in procedures. This will not improve the situation. It could also lead to degradation of the electronic system as robust procedures and policies will not be in place to ensure document integrity. Reliance on paper storage will continue to increase in cost, and in staff resources for filing and accessing the information.

CRITICAL SUCCESS FACTORS: (*What related factors have been identified? Which of these factors are critical to the success of this initiative? Discuss outcomes if critical success factors are not met)*

- Funded program to improve records management

RECOMMENDED OPTION: *(State your recommendation, and summarise why you chose it over others.)*

- Develop a report with policy, procedures and options for transferring to an electronic paperless office, with robust systems in place to protect electronic documents.

COST/BENEFIT ANALYSIS: *(Discuss both quantitative and qualitative considerations of this initiative. Quantitative discussion should include financial costs as well as benefits (savings). Qualitative considerations include non-quantifiable costs and benefits.)*

Primary advantages include:

- Reduction in costs associated with off-site storage of paper files
- Reduction in staff costs involved in filing and retrieving paper files
- Reduction in costs associated with printing and storing documents.
- Improved efficiency by use of electronic records management

- Improved security of records with robust electronic document management system
- Roadmap including costs, timeline and options for becoming completely paperless.

PURCHASING PROCEDURE:

Contract services as per Procurement Policy.

PROPOSED IMPLEMENTATION STRATEGY:

This will allow initial implementation and follow-up to work done on this in 2022/23 fiscal year, to advance and improve records management.

STAFF RESOURCING:

Director, legislative services time to manage contract.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Communication with staff as necessary on changes to records management.

David Marlor, Director, Legislative Services	November 9, 2022
Initiator Name, Title	Date
Reviewed by Department Lead: Name, Title	Date

Islands Trust

REQUEST FOR DECISION

To:	**Financial Planning Committee**	**For the Meeting of:**	February 14, 2023
From:	**Director, Administrative Services**	**Date Prepared:**	February 9, 2023
SUBJECT:	**2023/24 Special Tax Requisitions**		

RECOMMENDATION:
That Financial Planning Committee recommend to Trust Council that the Salt Spring Island Local Trust Committee's request for a 2023/24 special tax requisition to fund work associated with delegated powers under Bylaw No. 154 be approved in the amount of $43,500.

CHIEF ADMINISTRATIVE OFFICER COMMENTS: This resolution is consistent with policy.

1 **PURPOSE:**

To assist Financial Planning Committee (FPC) in forming recommendations to Trust Council (TC) on which Local Trust Committee (LTC) proposals should be funded by special property tax requisition(s).

2 **BACKGROUND:**

TC policy 6.3.2 Special Property Tax Requisition section 7 says:

"Financial Planning Committee makes recommendations to Trust Council regarding budget proposals made by LTCs, identifying:

- *Any that must be funded through a special property tax requisition pursuant to a Trust Council delegation bylaw (e.g. Bylaw 154).*
- *Any other LTC proposals that it recommends be funded through a special property tax requisition, rather than through inclusion in the general Islands Trust budget.*

Director of Local Planning Services provides additional information to Trust Council about LTC proposals, as needed."

A) The Salt Spring Island Local Trust Committee has submitted a request for the continued work of the Salt Spring Island Watershed Protection Alliance to be funded via special tax requisition of $43,500. The submission is made in accordance with section 2.0 of TC's policy on special tax requisitions, which reads:

"2.1 "Additional operations" of a LTC are those activities and programs that are deemed by the Islands Trust Council to be:

2.1.1 Programs or services not offered in all local trust areas;

2.1.2 Enhanced service levels that reflect unique demands or additional powers that Trust Council has delegated to a LTC by bylaw; and

2.1.3 Beyond the capacity of the base budget.

2.2 LTCs wishing to propose a specific "additional operation" must ascertain and develop a budget program request, to be presented for preliminary consideration by Trust Council in December of each year.

2.3 The proposed program or activity must be within the LTC's jurisdiction pursuant to the Islands Trust Act or be within powers delegated to it by Trust Council. Legal advice on that matter may be obtained in accordance with the Islands Trust Legal Advice Policy.

A business case describing the project and its intended outcomes is attached to this report. As this project relates to Trust Council-delegated authorities, it has historically been funded by special requisition and should continue to be funded as such if the project continues, based on Trust Council's policy, as outlined earlier.

B) Five LTCs have submitted six projects for funding consideration in the 2023/24 budget. Projects may be funded from the Trust's general budget, or via special property tax requisition. Evaluation criteria for determining project funding is outlined in policy section 3.1, as follows:

"3.1 The Islands Trust Council will evaluate and include a LTC's local initiative or program in the preliminary Islands Trust's general budget if any of the following criteria apply:

3.1.1 the program is considered to be a base service of the LTC;
3.1.2 the program is a scheduled official community plan review or land use bylaw update; and
3.1.3 the program has Trust-wide implications and benefits.

3.2 If none of the above criteria apply or if Trust Council does not approve a LTC funding request, then the LTC can propose a special requisition for its local trust area as a means of funding the proposed program.

The Director of Planning Services can provide FPC and TC with assistance in determining if the six proposed LTC projects meet the criteria outlined in policy as required.

FPC may recommend to Trust Council that any LTC project be funded via special tax requisition rather than funded out of the general budget.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: No organizational impacts of funding projects via special requisition.

FINANCIAL: No impact to the general budget. Approving funding via special requisition leaves more room in the general budget for other organizational work to be funded. Special requisition funds received will pay be set aside to pay for the work of this project.

POLICY: No policy implications.

IMPLEMENTATION/COMMUNICATIONS: Recommending projects for funding via special requisition will require the LTC to engage with the community for feedback on the work to be completed. Feedback will be shared with TC in March to inform final project approval.

FIRST NATIONS: See attached LTC business cases for FN considerations on LTC projects. No implications on FN by funding work with special requisitions.

OTHER: None.

4 RELEVANT POLICY(S):
Trust Council policy 6.3.2 Special Property Tax Requisition

5 ATTACHMENT(S):
- Local Trust Committee Special Property Tax Requisitions Frequently Asked Questions
- Salt Spring Island LTC RFD to Trust Council and related attachments

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RESPONSE OPTIONS

Recommendation:
That Financial Planning Committee recommend to Trust Council that the Salt Spring Island Local Trust Committee's request for a 2023/24 special tax requisition to fund work associated with delegated powers under Bylaw No. 154 be approved in the amount of $43,500.

Alternative(s):
1. That Financial Planning Committee recommend to Trust Council that the Salt Spring Island Local Trust Committee's request for a 2023/24 special tax requisition to fund work associated with delegated powers under Bylaw No. 154 be approved in the amount of $X.

1. That Financial Planning Committee recommend to Trust Council that the Salt Spring Island Local Trust Committee's request for a 2023/24 special tax requisition to fund work associated with delegated powers under Bylaw No. 154 not be approved.

2. That Financial Planning Committee recommend that [LTC project name here] be funded via special property tax requisition, in the amount of $X, and that the project be put forward to public consultation.

Prepared By: Director, Administrative Services

Reviewed By/Date: Director, Planning Services/November 21, 2022
Chief Administrative Officer/November 21, 2022

Islands Trust

Local Trust Committee Special Property Tax Requisitions Frequently Asked Questions

WHAT IS A SPECIAL PROPERTY TAX REQUISITION?

Trust Council can approve a special property tax requisition for a local trust area to fund special initiatives taking place only in that particular local trust area. The tax is levied only on the property owners of that local trust area. The option to request special property tax requisition is available to all local trust committees.

The tax can be used when a local trust committee (LTC) wishes to take on a large initiative with local significance or additional operations. Although meant to support special projects, initiatives must still remain within the legislated jurisdiction of the Islands Trust, and be:

- a program or service not offered in all local trust areas;
- an enhanced service level that reflects a unique demand or additional power (authority) that Trust Council has delegated to an LTC by bylaw; and/or
- 'not included in the base budget.

HOW MUCH CAN A LOCAL TRUST COMMITTEE REQUEST?

There is no limit. Trust Council policy does set a minimum of $5,000 for any single special requisition.

DOES THERE HAVE TO BE PUBLIC CONSULTATION ABOUT PROPOSED SPECIAL TAX REQUISITIONS?

Yes. Trust Council policy requires that local trust committees ask the public for feedback in the relevant local trust area about the purpose and cost of the proposed special requisition. LTCs are obliged to advertise and promote that they are looking for feedback. Trust Council will consider any feedback received before it provides final approval or denial of a special requisition.

DOES EACH PROPERTY OWNER PAY THE SAME AMOUNT FOR A SPECIAL PROPERTY TAX?

Not necessarily. While the same tax rate for the requisition will be applied across the local trust area, the resulting dollar amount collected may be different for each property. The final amount is based on a number of factors, including tax rate, the type of property, and the assessed value of a property.

The Province collects the special requisition tax at the same time and in the same way as the general property tax levy that funds the Islands Trust.

CAN PROPERTY OWNERS "OPT OUT" IF THE INITIATIVE DOESN'T BENEFIT THEM DIRECTLY?

No. A special levy is requisitioned from all taxable properties on all islands within the local trust area in question. A single property or island cannot opt out of a special requisition.

Last updated: November 7, 2022

WHAT HAPPENS IF A LOCAL TRUST COMMITTEE DOESN'T SPEND THE REQUISITIONED FUNDS?

If any funds are unspent at the end of the fiscal year, they will be put into a special reserve fund for future use by the local trust committee. Unspent funds can only be used to complete the special project or initiative for which they were collected. In the event the project is complete, the funds can be used for other work of the local trust committee, with Trust Council's approval. The funds cannot go into the Islands Trust's general revenues.

WHAT ARE EXAMPLES OF SPECIAL TAX REQUISITIONS?

In 2013, the Islands Trust Council delegated certain coordination powers to the Salt Spring Island Local Trust Committee for the purposes of preserving and protecting water resources in the Salt Spring Island Local Trust Area. Each year since 2014, the Salt Spring Island Local Trust Committee has requested a special local tax requisition from the Salt Spring Island Local Trust Area to fund the coordination of initiatives to preserve and protect freshwater on Salt Spring Island.

HOW IS A SPECIAL PROPERTY TAX LEVY DECIDED UPON?

- The local trust committee must submit a business case and detailed budget for the initiative to Trust Council's Financial Planning Committee by October 31st.
- At its November meeting, Financial Planning Committee will review whether the initiative meets the criteria for the special tax levy and will consider its recommendation to Trust Council.
- In December, Trust Council will consider whether to approve funding the initiative through the Islands Trust general budget for the following fiscal year.
    - If Trust Council decides the initiative is funded through the general budget, then there is no need for a special tax levy.
    - If Trust Council decides the initiative is not appropriate for support through the general budget but could funded be through a special tax levy, it is referred back to the local trust committee.
    - By the end of December, the local trust committee would need to pass a resolution to pursue a special property tax requisition.
    - The local trust committee will undertake public consultation on the proposed initiative during January and mid-February.
- Financial Planning Committee considers the public feedback on the special requisition at their February meeting and make a recommendation to Trust Council as to whether or not the initiative should be funded via special requisition.
- Trust Council considers the public feedback and Financial Planning Committee's recommendation when reviewing the draft budget at its March meeting.
- If Trust Council approves the special property tax requisition, it includes the special levy amount in the Islands Trust budget bylaw for the following fiscal year.

WHERE CAN I FIND ADDITIONAL INFORMATION?

For more detailed information please refer to [Policy 6.3.2 – Special Property Tax Requisition.]

BRIEFING

To:	Trust Council	**For the Meeting of:**	March 7, 2023
From:	Trust Area Services	**Date Prepared:**	February 9, 2023
SUBJECT:	Results of the public consultation process for the proposed Special Tax Requisition 2023/24 budget		

PURPOSE:

This briefing provides the Financial Planning Committee (FPC) with the results of the public consultation process for the proposed Special Tax Requisition 2023/24 budget, which took place between January 26 and February 6, 2023.

BACKGROUND:

Under its Terms of Reference, Financial Planning Committee has responsibility for representing the interests of Council, Executive Committee, and Council Committees throughout the budget process, which includes designing the process for public input. This year, the Salt Spring Island Local Trust Committee under took the public engagement process for the proposed Special Tax Requisition for the Salt Spring Island Local Trust Area.

The main mechanism for people to share views on the proposed Special Tax Requisition for the Salt Spring Island Local Trust Area was through an online survey. People could also e-mail or phone in their input. A dedicated e-mail inbox (budget@islandstrust.bc.ca) was made available for budget related e-mails.

The survey was completed 143 times and the Islands Trust received four e-mails. This compares with previous budget engagement results from the Salt Spring Island Local Trust Area as follows:

2021/2022: 238 survey answers, 1 e-mail
2020/2021: 148 survey answers, 6 e-mails

Input via Survey

Some headline observations from the survey results include:

- The survey was started by 143 members of the public and took, on average, five minutes to complete with an 86% estimated completion rate.
- 30% of respondents said they were most connected to Piers Island
- 68% of 140 respondents did not support the proposed special property tax requisition
- Feedback on the amount proposed ($75,500) was from 124 respondents: 48% said it was too much, 7% said it was too little, and 11% said just right with 23% saying don't know/don't have an opinion

Promotion

In support of the 2023/24 consultation process, Islands Trust sent one subscriber message to 269 Salt Spring Island Local Trust Committee subscribers, and one email to 37 community groups within the Salt Spring Island Local Trust Area; purchased one ad in the Driftwood newspaper and purchased an online ad on the Salt Spring Island Exchange.

A social media campaign complemented the print advertisement and correspondence. It involved one Facebook post and one tweet over 12 days.

ATTACHMENTS:

1. Survey feedback on the draft 2023/24 Islands Trust budget.
2. E-mailed feedback on the draft 2023/24 Islands Trust budget.

FOLLOW-UP:

Staff will follow-up as directed.

Prepared By: Gillian Nicol, Program Coordinator

Reviewed By/Date: Clare Frater, Director, Trust Area Services, February 9th, 2023

Results of Online Public Survey
re DRAFT 2023/24 Budget Survey regarding
a proposed Special Tax Requisition in the Salt Spring Island Local Trust Area
to support watershed management

Between January 26 and February 6, 2023, the public was invited to comment on a proposed Special Tax Requisition in the Salt Spring Island Local Trust Area to support watershed management through an online anonymous survey.

The survey was completed by 143 members of the public and took, on average, five minutes to complete with an 86% estimated completion rate.

**Please Note that some respondents may have answered with more than one (1) option

So that context is provided, the full text of the survey has been included below alongside the results, which also features the raw data of all responses submitted through the survey.

Where duplicate answers are provided, they were provided in different survey responses.

Survey Introductory Text

About the Survey

Thank you for taking the time to complete this survey about Salt Spring Island Local Trust Committee's proposed special tax requisition to support the Salt Spring Island Watershed Protection Alliance (SSWIPA) in 2023/2024. We value your input. Before you start, there are some things you need to know:

Where does your input go?

All correspondence and survey results on the draft budget are shared with Islands Trust's Salt Spring Island Local Trust Committee and Financial Planning Committee in February. Both will consider public input when developing budget recommendations to Islands Trust Council. At the March Trust Council meeting, all Trustees will also see all correspondence and survey results.

Please be advised that the proposed budget number is DRAFT only, and is subject to change before final approval by Trust Council at its next quarterly meeting from March 7-9, 2023.

Survey closes:

Monday, February 6th, 11:59 p.m.

Survey logistics:

The estimated time to read and complete the survey is 5 minutes.
Questions with an * at the beginning require an answer.

How to navigate this survey:
You can use the ‘preview’ and ‘next’ buttons located at the bottom of the page to switch between pages and answer as many of the questions as you would like, and to review your responses. Once you are ready, navigate to the final page and click on the ‘submit’ button at the bottom of the page.

Freedom of Information and Protection of Privacy Act and Correspondence Policy

When you complete the survey you are anonymous. Survey results, and any other input we get about the 2023/2024 special tax requisition proposal survey, may be shared publicly at Islands Trust meetings, on our website, through social media, or in our publications or documents. Any personal **information** gathered through this survey is subject to the Freedom of Information and Protection of Privacy Act. Enquiries about the collection or use of information in this survey can be directed to the Islands Trust’s Islands Trust’s Director of Legislative Services at 250.405.5169.

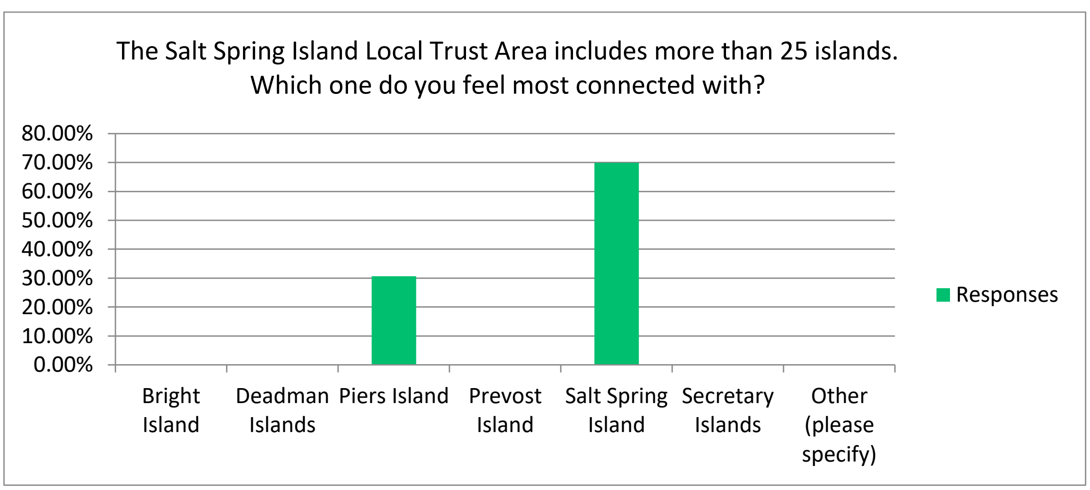
The Islands Trust will not collect, use, or disclose personal information using this SurveyMonkey survey. Please be aware, however, that IP addresses are collected by SurveyMonkey itself. There can be only one survey response per computer. If you share a computer with someone who also wants to respond, please work together on your response. As you complete the survey please keep in mind that your comments are most useful if they are related to the 2023/2024 special tax requisition proposal survey.

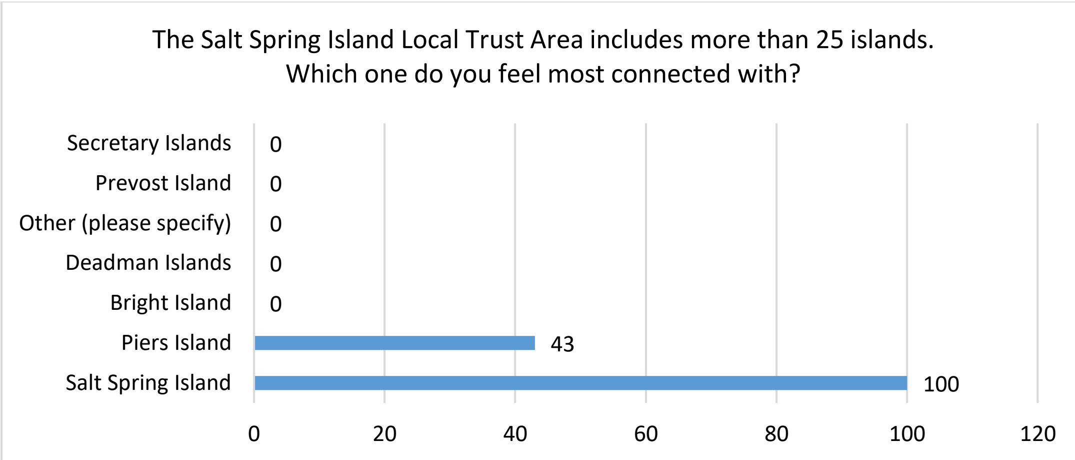
Comments and questions will be reviewed to remove content that is defamatory or profane, or that contains personal remarks about other individuals, their motives, or intentions, or that is otherwise inappropriate for a general audience.

Tell us About Yourself
Information provided by these questions helps us to better understand the feedback we receive through the survey and to ensure we are hearing from broad and diverse perspectives across the Salt Spring Island Local Trust Area.

* Question 1: The Salt Spring Island Local Trust Area includes more than 25 islands. Which one do you feel most connected with?

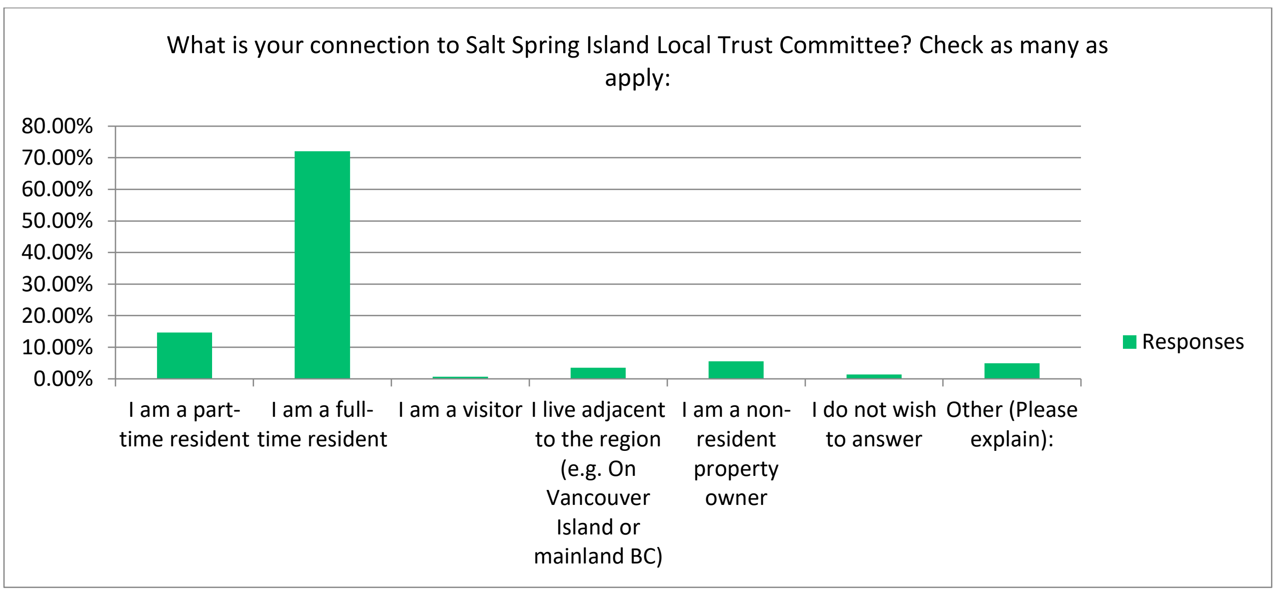
- 143 out of 143 (100%) survey responses included answers to question 1





*** 2. What is your connection to Salt Spring Island Local Trust Committee? Check as many as apply:**

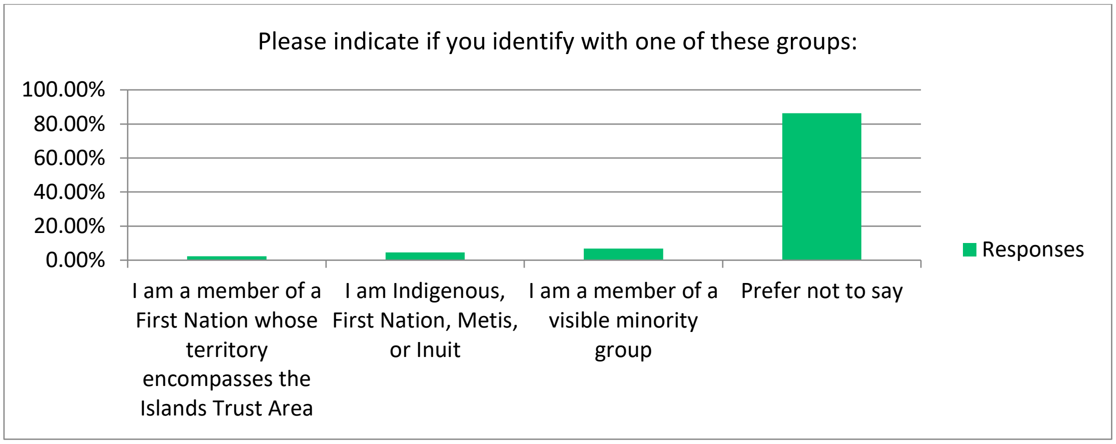
- 143 out of 143 (100%) survey responses included answers to question 2



Other (Please explain):
I live on Piers Island
I live on Piers Island as a full time resident, and I have no idea what the Salt Spring Local Trust Committee or what the "Watershed Protection Alliance' has to do with Piers as our water comes from the CRD.
I do not consider myself to be connected to Salt Spring other than living on a neighbouring independent island.
Seasonal usage, prop owner on Piers Is
Former Islands Trustee
Not connected
I'm a full time resident of Piers Island, not Salt Spring

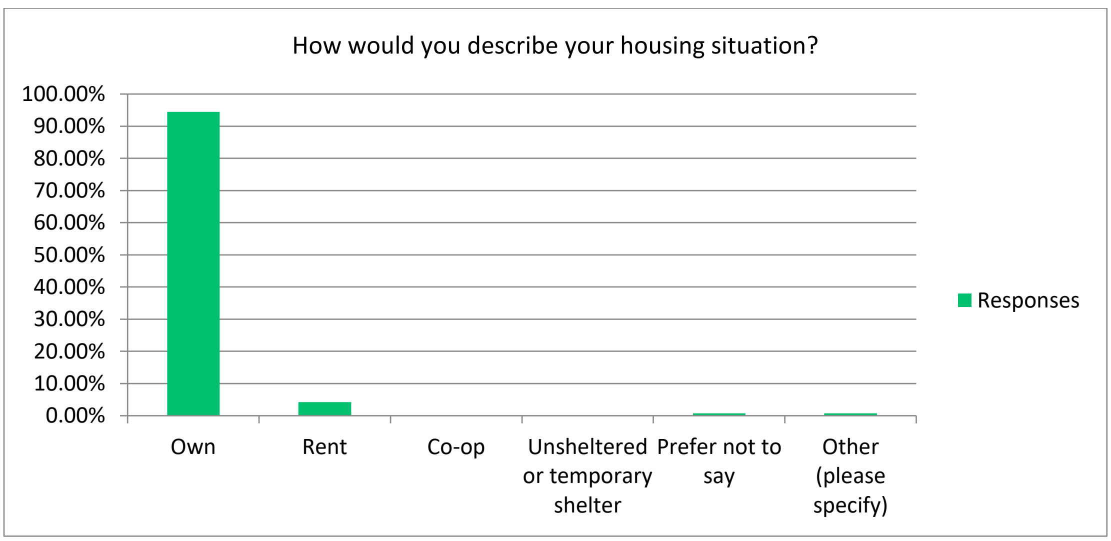
3. Please indicate if you identify with one of these groups:

- 44 out of 143 (31%) survey responses included answers to question 3



Question 4: How would you describe your housing situation?

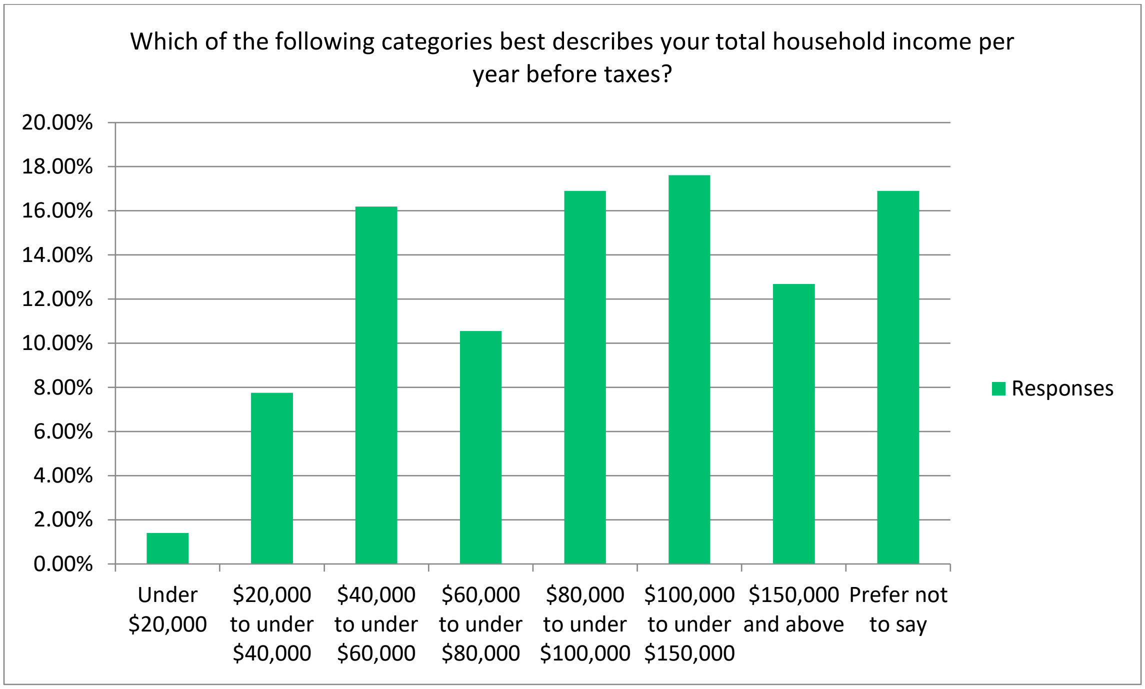
- 143 out of 143(100%) survey responses included answers to question 4



Other (please specify):
Co-owned

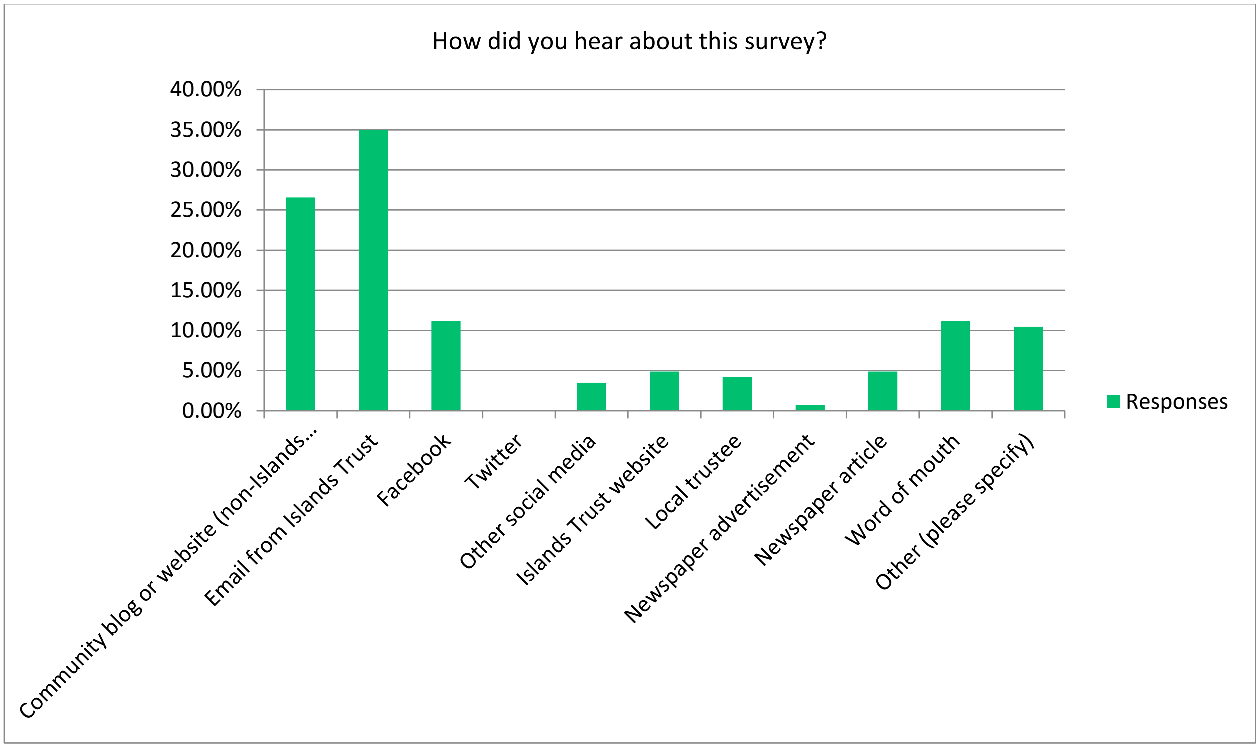
Question 5: Which of the following categories best describes your total household income per year before taxes?

- 142 out of 143 (99%) survey responses included answers to question 5



*Question 6: How did you hear about the survey?

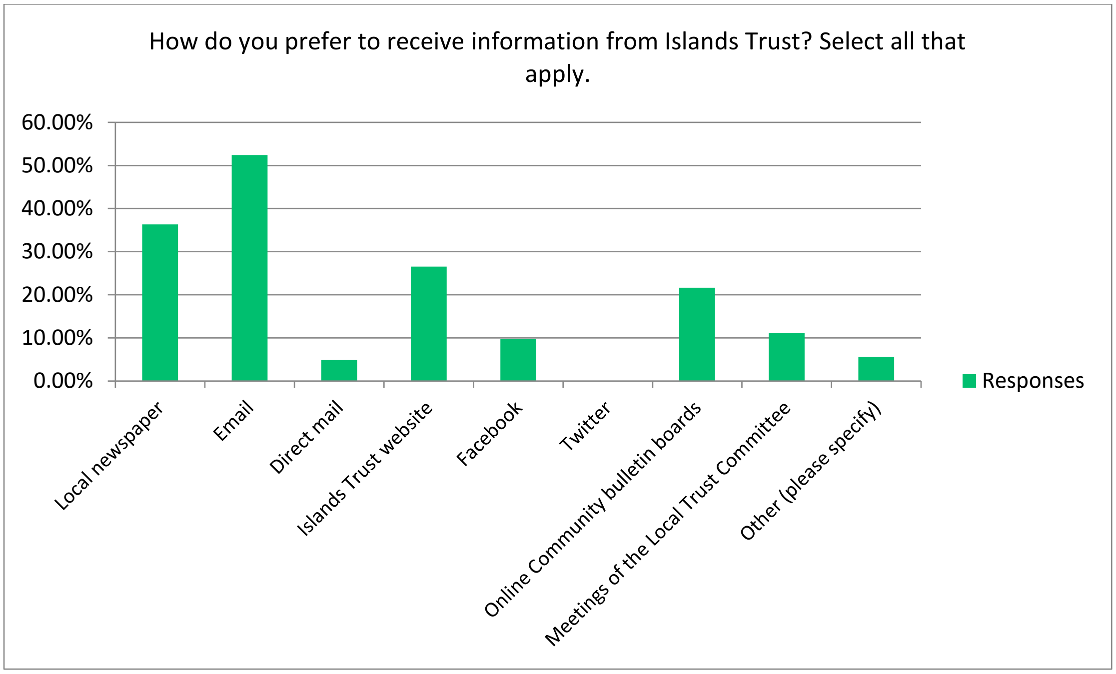
- 143 out of 143 (100%) survey responses included answers to question 6



Other (please specify):
The Driftwood article says this survey is open until the 14th
Piers Island Improvement District email
Forwarded survey by a Piers islander.
Piers Island improvement district
SSIWPA
Piers Island news
Piers Island Improvement District
Piers Island Improvement District mailing
From a resident on piers island
Piers Island email
Forwarded Island Trust email through our PIID secretary
Email from PIA secretary
Salt spring exchange
salt spring exchange
neighbor

*Question 7 – How do you prefer to receive information from Islands Trust? Select all that apply.

- 143 out of 143 (100%) survey responses included answers to question 7



Other (please specify):
As so much of the business is irrelevant to me, I prefer to hear from other Piers Islanders who become aware of issues that affect our island.
PIID
Local exchange
Nothing
For big issues with a lot of misinformation a mail out should go to every household with the facts
Short and easily accessible information would be great (it is not currently)
Via PIID
Exchange

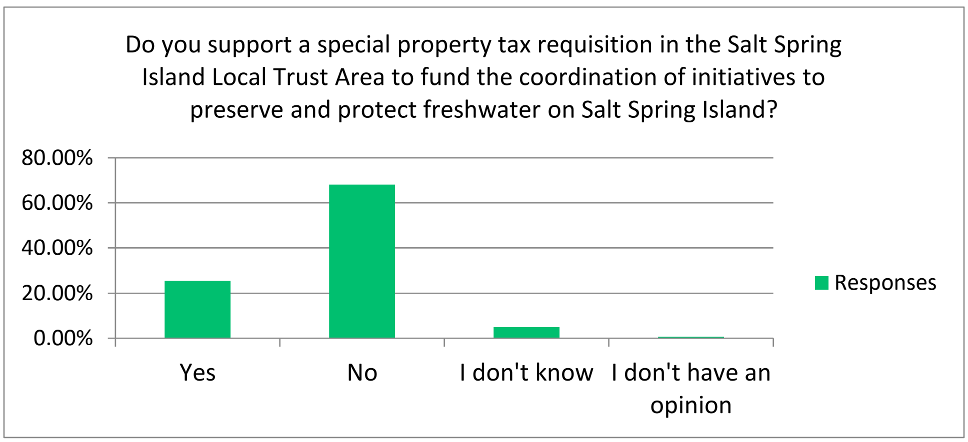
Salt Spring Island Special Property Tax Requisition

A special property tax requisition is a way for the Islands Trust to fund a special initiative taking place in a single local trust area through a tax levied on property owners only in that local trust area. This special tax can be used when a local trust committee wishes to undertake a large initiative with local significance or to take on additional operations. Since 2014, the Salt Spring Island Local Trust Committee has funded, through a special local tax requisition, the Salt Spring Island Watershed Protection Alliance to support work related to the preservation and protection of freshwater resources on Salt Spring Island.

Staff recommend reviewing the Salt Spring Island Watershed Protection Alliance backgrounder prior to completing the following questions.

Question 8: Do you support a special property tax requisition in the Salt Spring Island Local Trust Area to fund the coordination of initiatives to preserve and protect freshwater on Salt Spring Island?

- 140 out of 143 (98%) survey responses included answers to question 8



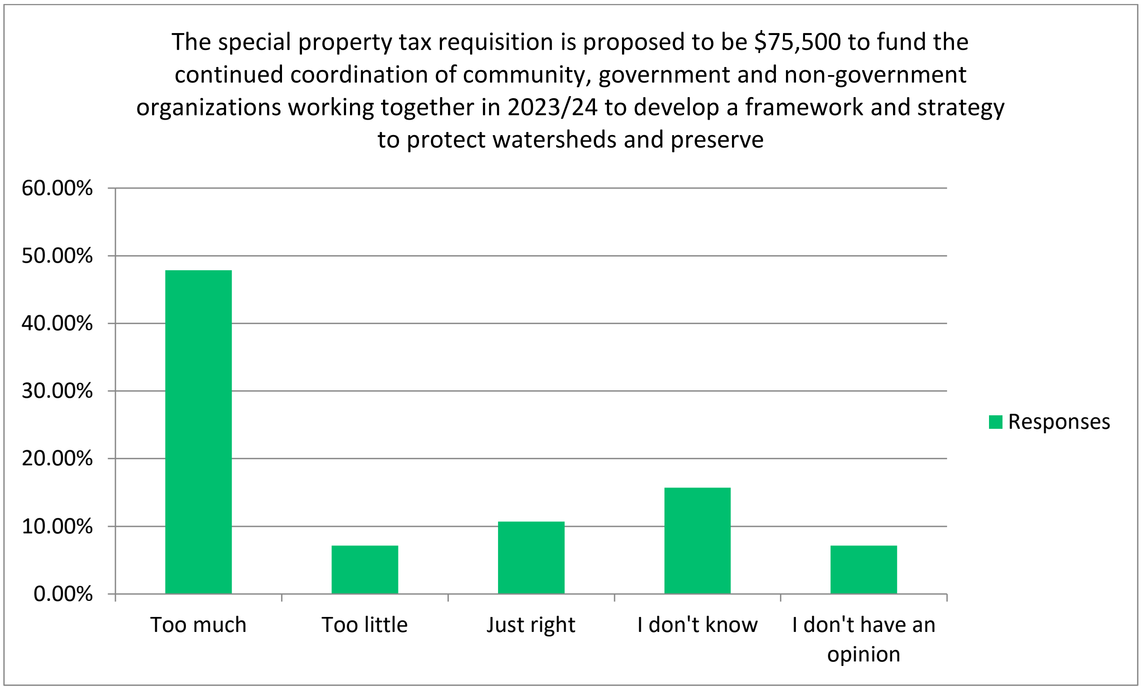
Comments (optional):
The work would be better carried forward by the LTC - the TR is an unnecessary burden.
I do not want to pay a tax for Salt Spring only
Recent assessments have raised our taxes over 50% since 2017. Good cause but can pay no more
YES! Maintain watersheds to reduce fire risk, and protect fresh-water supply
It makes no sense to be paying for projects on Salt Spring Island with my tax dollars when I live in Piers Island.
not my community; no benefit
Strongly disagree because the tax levy and the Trust Council Bylaw #154 that delegates this taxing authority to the SS Local Trust Area Committee should be restricted to only those areas within the SSI LT area that will benefit directly, i.e., water resources located on Saltspring Island.
The work of the SSWIPA does not benefit the residents of Piers Island and should not be levied on Piers Island properties. It an exemption for Piers Island properties cannot be put in place, an alternative system of funding the SSWIPA, which does good work for SSI residents, should be implemented.
I don't know how much this will increase our personal property taxes? But I do support SSWIPA

Comments (optional):
It does not benefit Piers Island. My understanding of a special levy was that it is ti be used for a special/one time expense not covered in an anu budget. If it has been on going since 2014 it is not 'special' . The project ought to have been completed by now.
Why would residents of Piers Island pay for initiatives to protect freshwater on Salt Spring Island? Do Salt Spring Island residents want to pay for initiatives to support the water system on Piers Island?
This tax requisition impacts every taxpayer for the exclusive benefit of a select group
I have no problem with the tax requisition provided every one who is included in the tax also receives benefits
This has absolutely no bearing on Piers island and is solely a Salt Spring island project.
Essential, given future climate predictions.
This has no benefit for me as I do not live on Salt spring
Watershed protection is essential to sustainability of our communities and the protection of ecosystems. Without coordinated effort between the provincial, regional and local governments - essential watershed services like storm water, groundwater recharge, and wildfire are disconnected.
Yes, but only if the SSI trustees actually make decisions based on scientific evidence and First Nation knowledge. The complete disregard of evidence by the Trustees in the Vortex development was shameful and did not instill much confidence that the LTC will use additional funding appropriately.
No! Taxes never disappear. Volunteers can do this work.
As Piers Islanders we should not be financing Salt Spring Island projects
Outside the IT purview
I would support this requisition only if the funds raised by Piers Island are returned to the Piers Island Improvement District.
That is already part of the preserve and protect mandate
Seasonal residence on Piers Is . In 2021-22 we replaced our aging wood water tower with a glass lined 50,000 gallon water tank at a taxe increase
If Piers Island resident cannot benefit, then I oppose the tax.
The preservation of the watershed on Salt Spring is a Salt Spring issue. Taxing others that don't live on Salt Spring isn't right.
We do not receive any benefit on piers island to the money going to Salt Spring. We have substantial watershed protection projects on our own island for which we receive no funding and so we pay as a community. Including us in this is asking us to pay for Salt Spring but projects while not getting any support in return for our own.
Since this tax is of no benefit to Piers Island it should not apply to Piers Islanders.
NO unless Piers Island is either exempted or has a proportional amount assigned for its water needs
Any value to Piers Island of this additional budgetary item has not been made clear, I therefore cannot support it.
As a resident of Piers Island, taxes that only benefit Salt Spring Island are unjust. Classic example of taxation without representation. If Prevost, Piers and the Secretary islands can not be excluded from the tax then we should receive a portion of it. We have water needs as well and should receive a portion
Tax is for exclusive benefit of Salt spring Is. with no benefit to any other islands in the trust group.
I supported the alliance in earlier years, but not sure about what more they can accomplish ongoing
Piers Island does not use Salt Spring Island water.

Comments (optional):
I don’t want to pay extra tax to government and non government organizations so they can squander it with meaningless studies that take away my property rights.
Prefer funds to be used more efficiently for residential rain catchment services
No benefit to me on Piers Island, and attempts to access any of this fund for Piers water programs have been denied.
I happy for Salt Spring residents to tax themselves for special projects benefiting SALT SPRING ISLAND. I don’t support residents of other islands being included in a tax and project exclusive to Salt Spring exclusively.
I do not own property on Salt Spring Island. Can you help me with fresh water initiatives on my island? Why not?
Perhaps explain the benefit to those of us that are not on Salt spring
I have long felt this was not a worthwhile expenditure of property tax funds.
Because the initiatives are specifically directed to and limited to Salt Spring Island the tax should not be applied to Piers Island.
This is much to general a question. SSI is awash in water in the winter. I would support an initiative that does something about that.
I support it IF SSIWPA will focus on addressing potable water for housing and addressing the extreme burden on our community from the NSSWD moratorium and restrictive legislations that makes alternative sources for multifamily largely unfeasible. This is the freshwater water work and coordination that is needed most by the SSI community.
I don't see any improvement since it was initiated.
After all these years & many studies the solutions are in plane sight.
Cut something else if this is a priority and reassign the the monies from the deleted activity
our taxes and inflation caused by government spending are so high we can hardly afford to buy food. Your policies are inflationary and you need to concentrate on getting revenue. One way is to allow business's to operate. Yet your policies are anti business .
Island trust already takes too much money from the residents to impose government oversight and control.
Understanding freshwater resources underpins everything
more bureaucracy- we already pay too much in tax that is being spent on endless committees and reports that do not produce positive change
While the purpose makes sense, as Piers island residents, we get nothing from the Islands Trust. Or at least i don't recall when IT levied a special property tax assessment from the trust area to support Piers island initiative as a Gulf Island.
SSIWPA has outlived its usefulness as a coordinating body. This requisition would be better collected by the CRD where water conservation initiatives could be implemented and not just coordinated. SSIWPA has not been successful in getting sufficient buy in from other agencies to justify the cost to tax payers year after year.

Question 9. The special property tax requisition is proposed to be $75,500 to fund the continued coordination of community, government and nongovernment organizations working together in 2023/24 to develop a framework and strategy to protect watersheds and preserve drinking water sources on Salt Spring Island. Is this amount:

- 124 out of 143 (87%) survey responses included answers to question 9



Comments (optional):
Enough work on the subject has already been done - no need for this to become an annual tax.
If the Trust and CRD don't adhere to the findings and recommendations of the proposed committee.., as they have not adhered to the Protect and Preserve Mandate it will be just be another grandiose waste of time and money.
Can not take on more tax debt to BC to keep our home
A bargain at the price. If more is needed, I support that!
Ridiculous question when I live on Piers Island and these projects have nothing to do with our water livelihood or water maintenance on Piers Island.
levy to SSI properties not to adjacent islands we have our own issues
Even $1 would be too much because it is unfairly levied to taxpayers who will not benefit and have no recourse to be reimbursed.
If going on since 2014 one would think a framework ought to be complete by now.
Do not expect other islands to pay for Salt Spring Island exclusive initiatives.
Piers Islanders do not benefit from this levy.
Irrelevant to me as a Piers Islander. This is Salt Spring islanders’ to decide.
Don't care, but if Piers Island properties are subject to the tax, then Piers Island water board should receive their share of the tax
Nothing to do with Piers island water. We have just replaced our water tower at our own expense with NO help from Islands Trust

Comments (optional):
SSIWPA is not the right approach, tool to achieve watershed and drinking water protection, is my view.
Any amount over $0 is too much for me to support as part of my property tax. I do not live on Salt spring
More funding always leads to more results. Difficult for me to judge what would happen if funding was reduced.
Salt Spring Island needs a Drinking Water and Watershed Protection Service. Services of this nature are hundreds of thousands of dollars per year. 1 Full Time Equivalent is needed for coordination, however funding is needed for continued contracted scientific studies, continuing lake/wells monitoring, and undertaking a storm water management plan for the island.
See comments above. These seems like a reasonable amount, but only if the Trustees commit to following scientific evidence and other expertise.
Seems like there should be a contribution to this fund by water users in general - how can visitors to the island contribute to water conservation?
Not needed b
We have paid too much for years to sponsor SSI projects
Extra layer of government not required
The trust is already supposed to be protecting our watersheds and must take into consideration water supply when development occurs , water districts are already managed by other bodies the taxpayer should not have to pick up additional costs for these round table discussions . Water Council with a small grant from the CRD was just as effective
Being on Piers Is this does not directly relate to us
0$ is the correct amount. Taxes are too high!
Any amount which cannot benefit Piers Island is wrong.
this issue does not apply to islands other than Salt spring
This should not apply to Piers Islanders at all!
See previous comment
See comment above.
Unfair as it only benefits Salt Spring. See above comments.
As piers island does not receive any funds from salt spring we should not be taxed by them
Piers Island does not use Salt Spring Island water.
It should apply to residents of Salt Spring Island only. Residents of other islands should not be subsidising Salt Spring Island projects!
I do not feel competent assessing the worth of this tax in relation to the entire budget - what is value? what would we lose if this money was not allocated to watershed protection? Where else would the money be spent?
Piers Island residents should not be paying for this tax
Budget is for the coordinator and education. Not enough deliverables to show for the money
Ok for Salt Spring residents only. Not other island residents
Do Salt Spring residents pay for my water infrastructure?
$0 works for me.
climate change is increasingly threatening our water supplies, making coordinated efforts even more important

Comments (optional):
The amount is too much because it is asking Piers Islanders to fund an initiative from which they cannot benefit.t
Much more PROJECT driven work ON THE GROUND is needed to prepare for and respond to climate change impacts.
This feels like a terrible survey question. We should be discussing scope alongside cost -- not cost in isolation. Tax payers general don't want to vote for more taxes but perhaps they would if they understood the scope of services.
I strongly support the resourcing of watershed protection on Salt Spring Island by both the Local Trust Committee and the Capital Regional District.
money would be better spent on having more information available to the public, for example the ongoing status of St Mary lake
Increased sharing of outcome accountabilities
Public meetings could come up with solutions to catch the waterhat falls on the Island without a $75K+ study. Better to put the money towards low cost housing.
There is no commitment to the dollar value of the survey (see Introduction). Therefore this question is disingenuous. Why are you asking this question?
the funding request on the backgrounder is too vague
Believe that funds are necessary to do this work just RDN.
We could pay taxes if you allowed business to operate but your policies are anti business, and you do not how to create wealth.
There is no need for further government intrusion and control over residents property rights
Impossible to answer without more context
Would love a reciprocal special tax assessment to support our community
There is a significant surplus. SSIWPA does not need this level of funding.

Thank you for taking the survey!

Gathering input from the people we serve helps us consider your views. Your contribution to the budget process is greatly appreciated!

Give Us Feedback Anytime

We'd like to hear from you! Any time you'd like to give us feedback, go to: https://islandstrust.bc.ca/contact-us/share-your-views/

Stay Up-to-Date

Want to stay up-to-date with the Islands Trust? You can sign up for news and information at: https://islandstrust.bc.ca/subscribe/

10. Please provide additional comments on the choices you made in this survey:

- 53 out of 143 (37%) survey responses included answers to question 10

Please provide additional comments on the choices you made in this survey:
This tax should be carried in its entirety by the Salt Spring Island property owners through their own taxation system.
Piers Island residents receive no benefit from this levy and should be exempt or we should receive back the amount collected from us!
Get real or get lost.
Homeowners can not pay for everything alone. Carrying an increasingly disproportional stare of burden. Now have tax debt to BC since tax is so high now we defer payments and pay interest to BC. Can do no more as BC property tax hikes take all.
Thank you Islands Trust for putting out this survey.
I would like to see the tax money that comes from property owners on Piers Island be used to fund initiatives and support projects that benefit Piers Island property owners. I would also like to see this issue of undisclosed or misdirected tax money redirected to support the islands where it was collected.
I support anything that watches over our fresh waters on the island
Would like to see the Trust Council rescind Bylaw 154 or amend it so that all authorities it delegates apply solely to the water resources within the SSI Local Trust Area that are physically situated on Salt spring Island. It should clearly exclude all other islands within the LTA that are not direct beneficiaries of the initiative.
Having spent many summers at St. Mary Lake Resort, we appreciate the water issues on SSI. However, the historical error of including Piers Island in the SSI Trust Area needs to be corrected and we will work toward that end.
Special levy's are intended to be one time events to address matters unforeseen. It seems to me the work should have been done by now.
As a fairly informed resident and voter within the CRD I have no idea what the Salt Spring Island Trust Committee does in relation to Piers Island. This is likely an outdated governance system that requires an overhaul to ensure British Columbians living on smaller Gulf Islands are represented fairly and not taxed for initiatives that benefit Salt Spring Island residents only.
I am a property owner on Piers Island. In no shape or form should I be paying a tax to upgrade Salt springs fresh water system.
Please do not shame yourself by appealing to other island taxpayers to subsidize water that will only benefit Salt Spring citizens. Piers Islanders have sorted their water supply themselves without begging from Salt Spring or other Gulf Islands.
This tax requisition should be used to assist water conservation measures across all islands not just one specific area
Choices are very simple and universal. Salt Spring islanders would not generally be in favour of being subjected to a tax levy to improve Piers Island water supply only. So why would you treat Piers Islanders any differently?
Since our arrival on Piers island in 1988 we have paid our tax to SSI and by my simple calculation the island has contributed over $1,000,000. From this we have received NOTHING.
[redacted]
There should be more discussion of future climate-related issues in this survey.

Please provide additional comments on the choices you made in this survey:
Water is a problem on Salt spring because Salt spring allowed over development without considering the simple natural resource requirements of this growth. Why should other more thoughtful islands be required to subsidize their lack of planning
Efficient use of money is always the goal - from one's personal finance to that of the country's government. Smart goal setting, clear understanding of who pays for what (CRD or Islands Trust), team work, reduced conflict, strong leadership ...... this is what makes funding relevant no matter the amount or the level in society. I strongly recommend that SSIWPA put maximum effort into efficiency to ensure my (our) tax dollars are well used.
Coordination of watershed protection is essential to protecting groundwater and surface water reserves. Salt Spring Island is in need of a Drinking Water and Watershed Protection service - in absence of that - SSIWPA is attempting to coordinate efforts. To date, this has been successful for individual projects like the Lake/Wells Monitoring project and Lake Weston Water Availability Study however successful coordination of agency strategies is unclear and a harmonized efforts of resources (staff and money) is likely needed.
We, as Piers Islanders , also deserve some of our own tax dollars as we have supported water projects on SSI for years. We don't understand why we should support an off Piers Island projects. Would someone please explain that.
the islands trust is a waste of tax money
It seems inequitable that taxes raised by the islands in the Salt Spring Island Local Trust Area go only to Salt Spring Island. Salt Spring is the largest island in the group, and should be able, by itself to raise the necessary amount.
Having lived on SSI for 29 years I don't feel we are getting back a good return on those tax dollars. It is becoming increasingly expensive to live here and for us blue collar folks every tax increase or additional tax needs to have a strong return to the community. It is a cumulative impact on the cost of living and I am not seeing the return
The unfairness of the tax proposal regarding Piers Island (and likely other islands) must be addressed. Failure to do so will result in lasting ill will towards the entire Trust governance structure.
To reiterate: Piers Island owners should not pay for Salt spring issues
Unless and until value of this additional potential 'spend' can be made in terms of Piers Island specifically, to me it's just additional tax with no value add.
This project is specifically for improvements on Salt spring. Taxing the entire trust group for the benefit of one island is totally unjust. Without sharing proportionately between all islands in the group this tax should remain exclusive to Salt spring Is. only. Taxing your neighbour for one groups advantage is morally wrong.
No more taxes
Help piers island with funding like salt spring gets and quit forgetting we exist
Salt Spring Island did not offer any monetary assistance when we installed our new water collection infrastructure and new tank on Piers Island. We do not have anything to do with Salt Spring Island water. Ours comes from the CRD, to whom we already pay taxes to for this. Piers Island is exempt from Salt Spring Island taxes. Thank you.
We don’t have a water problem on Salt spring. We have a water management problem. Giving the management more money only feeds more mismanagement. We need new management.
Piers Island receives little to no funding on projects. SSI residents should pay for their water supply as do other islands.
Have been trying personally to get help with setting up rain catchment on my property - frustration that not enough services on Salt Spring Island.

Please provide additional comments on the choices you made in this survey:
Received this survey via a 3rd party, had not seen it anywhere.
On Piers Island, we have requested community meetings with Salt spring Trustees to discuss this tax and how it affects us on Piers (negatively). I have personally paid over $4000 into this tax since 2014, and I receive no benefit. Yet, when we on Piers need a subsidy, such as increased water taxi services, we are denied any grants or funds from Salt spring. This feels like taxation without representation!
Not sure why you would ask residents of other communities who manage their own water system to pay money for your use.
On Piers Island we have our own local levies to fund projects of the PIA and PIID. We receive no funding from the Salt Spring Trust committee for these activities. Piers Islanders and other non-Salt Spring residents should never be expected to be taxed for anything exclusive to Salt Spring.
Living on Piers Island the proposal is to increase our taxes for the benefit of the residents of Salt Spring Island. I do not understand the logic behind this proposal and specifically the request for people that do not own property on Salt Spring Island to fund, through tax increases, the preservation of freshwater sources on Salt Spring Island only. I do not support this proposal.
Do whatever you like to do on salt spring island. But make it very clear that all of the other islands that have no benefit from this tax will not have to pay it.
Water is provincial jurisdiction. Trust, keep your nose to your own knitting and decrease our taxes.
As I indicated in the comment sections I am opposed to this because it proposes to tax my family to fund a project for the exclusive benefit of Salt Spring Island properties.
No more taxes please.
In the Ganges area there are serious problems with water run-off in the winter partly because the ground becomes saturated and the base is clay. Drainage is inadequate. Something needs to be done to direct this water to storage facilities for use in the summer.
I support funding for SSIWPA IF the group focuses on potable water to support more housing housing by addressing the extreme burden on our community created by the NSSWD moratorium and restrictive provincial legislation that makes alternative sources for multifamily largely unfeasible (cost/complexity). This is the freshwater water work and coordination that is needed most by the SSI community.
I understand the delegation of powers described by bylaw 354 requires a special tax levy for the additional resourcing of watershed protection on Salt Spring Island. I agree with the special tax to support watershed protection as carried out by the Salt Spring Island Local Trust Committee, informed by Indigenous traditional knowledge, ecological evidence, and information-sharing among agencies involved in freshwater management and policy determination.
I think it's very useful to have a co-ordinating body for agencies making decisions regarding a resource as essential to life as water!
I am glad this special tax requisition is being re-examined. I hope it will be abolished.
There should be a regional drinking water and watershed service for salt spring and the southern gulf islands. There should be efforts taken in this direction.
Watershed management is a priority, especially as the climate continues to warm and we experience extreme droughts, heat waves and rain events. The developers and tradespeople that only consider their jobs and bottom line are a long-term danger to residents and the ecosystem.
Get back in your lane and out of people’s rights and wallets
Again, I don't know what we get from Islands Trust for the taxes we pay towards the trust. Would there be any consideration to support Piers Island for future community initiatives in relation with the Trust's mandate ?

Islands Trust 2023-2024 Budget Proposal

Comments Received from the Public from January 26th to Midnight February 6, 2023

For distribution to Salt Spring Island Local Trust Committee (February 9th, 2023 meeting), Financial Planning Committee (February 14th, 2023), and Trust Council (March 7- 9, 2023 meeting)

The Islands Trust received 4 comments by email. There were no handwritten comments received. All personal information (e.g. address, email address, phone number) has been removed from the attached. Where the commenter's island was known, it was added. Capitalization and spelling have been retained as received.

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1. **From:** Gordon Alexander <[redacted]>
Sent: Monday, January 30, 2023 11:03 AM
To: Budget <budget@islandstrust.bc.ca>
Cc: PIID Secretary <secretary@piersisland.ca>
Subject: Special tax for water system improvements on Salt Spring Island

As I understand this proposed tax levy, the benefits would flow only to Salt Spring and not any other islands within your jurisdiction. Your first survey question acknowledges this element. Prior to implementation, some mechanism needs to be established to turn the revenue raised on other islands over to the residents of those islands or community service providers such as the Piers Island Improvement District , or an exemption created for them. Failing such a provision, the taxation wording should be altered to allow the funds raised to be used for the entire region, and in that way prevent an injustice from occurring. Piers Island would benefit from funds to sustain its water reservoirs, and, if the funds flowed to that purpose, I would support the levy.

Gordon Alexander, owner of [redacted]

2. **From:** PIID Secretary <secretary@piersisland.ca>
Sent: Thursday, February 2, 2023 3:27 PM
To: Budget <budget@islandstrust.bc.ca>; Jamie Harris <jharris@islandstrust.bc.ca>; Laura Patrick <lpatrick@islandstrust.bc.ca>; Timothy Peterson <tpeterson@islandstrust.bc.ca>
Cc: Adam.Olsen.MLA@leg.bc.ca; Judith Gedye <jgedye@islandstrust.bc.ca>; Sue Ellen Fast <sfast@islandstrust.bc.ca>; Sam Borthwick <sborthwick@islandstrust.bc.ca>; David Graham <dagraham@islandstrust.bc.ca>; Susan Yates <syates@islandstrust.bc.ca>; Tobi Elliott <telliott@islandstrust.bc.ca>; Ben Mabberley <bmabberley@islandstrust.bc.ca>; Lisa Gauvreau <lgauvreau@islandstrust.bc.ca>; Joe Bernardo <jbernardo@islandstrust.bc.ca>; Kate-Louise Stamford <kstamford@islandstrust.bc.ca>; Alex Allen <aallen@islandstrust.bc.ca>; Grant Scott <gscott@islandstrust.bc.ca>; Mikaila Lironi <mlironi@islandstrust.bc.ca>; Jeanine Dodds <jdodds@islandstrust.bc.ca>; David Maude <dmaude@islandstrust.bc.ca>; Aaron Campbell <acampbell@islandstrust.bc.ca>; Deb Morrison <dmorrison@islandstrust.bc.ca>; Lee Middleton <lmiddleton@islandstrust.bc.ca>; Mairead Boland <mboland@islandstrust.bc.ca>; Dag Falck <dfalck@islandstrust.bc.ca>; Kristina Evans <kevans@islandstrust.bc.ca>; Ken Hunter <kehunter@islandstrust.bc.ca>; Peter Luckham <pluckham@islandstrust.bc.ca>; cplant@crd.bc.ca; pjones@crd.bc.ca; directorssi@crd.bc.ca; directorsgi@crd.bc.ca; cmcneilsmith@crd.bc.ca
Subject: Feedback on Salt Spring Island Special Tax Levy

Dear Salt Spring Island Local Trust Committee,

The Piers Island Improvement District respectfully submits the attached letter regarding the Salt Spring Island Special Tax Levy.

Kind Regards,

Velvet Warrior
Corporate Secretary
Piers Island Improvement District

Piers Island Improvement District

P.O. Box 2223   Sidney, BC   V8L 3S8

January 31, 2023

Attn: Salt Spring Island Local Trust Committee
Jamie Harris - Salt Spring Island Trustee
Laura Patrick - Salt Spring Island Trustee
Tim Peterson - Lasqueti Island Trustee, Executive Committee Vice-Chair

RE: Salt Spring Island Special Property Tax Requisition

Dear Salt Spring Island Local Trust Committee Members,

Once again, quoting from your most recent documents, the "Salt Spring Island Local Trust Committee is requesting a $75,500 Special Property Tax Requisition for the 2023-2024 fiscal year in order to coordinate freshwater sustainability work on Salt Spring Island." The documents specify that the Salt Spring Island Special Property Tax Requisition (SPTR) will only apply to the islands that are part of the Salt Spring Island Local Trust Area.

Since 2014, the Salt Spring Island Local Trust Committee has funded, through a special tax requisition, the Salt Spring Island Watershed Protection Alliance, "to support work related to the preservation and protection of freshwater resources on Salt Spring Island." All of the work completed by the committee in 2022 was focussed solely on Salt Spring Island, consisting primarily of development and digital promotion of a number of materials relating to rainwater, lake water quality, groundwater well educational resources, and two rainwater harvesting videos.

Your stated mandate again quoted is, "That beyond outreach and education, SSIWPA is not authorized to lead projects. Rather, it provides a forum that brings together agencies with jurisdiction over the Island's freshwater, services that provide freshwater to users, and members of the Island community with an interest in freshwater. This group helps identify pressing water sustainability issues, recommends paths to resolving those issues, and helps coordinate the efforts of lead agencies where required." The above is specific to Salt Spring Island only and does not include the 33 other outlying islands grouped in with Salt Spring Island Local Trust Area.

Piers Island Improvement District: Points Relating to the Special Property Tax Requisition

1. While stating in 2012 that the mandate was for all islands in the Salt Spring Island Local Trust Area, this has clearly never been the case.
2. The levy is solely implemented to support personnel who are not authorized to lead projects but only provide a forum that brings together agencies with jurisdiction over the Island's (Salt Spring) freshwater, services that provide freshwater to user, and members of the Island (Salt Spring) community with an interest in freshwater. They have no authorization to extend their mandate to other islands in the Salt Spring Island group.
3. The committee's mandate in the most recent correspondence states that it is to provide information for projects solely located on Salt Spring Island which include watershed management, rainwater harvesting, lakes, groundwater wells, piping, etc., none of which pertain to Piers Island with the possible exception of rainwater harvesting as it may relate to someone harvesting rainwater for their garden. A simple Google search provides all of the information required to bring one up to speed on that subject.

4. The 2023-24 plan is, “to coordinate freshwater sustainability work on Salt Spring Island. $60,000 for salaries/workspace/misc., $1340 for meeting costs, $14,160 for community events (Salt Spring Island) and communications.”
5. Piers Island drinking water is not supplied by freshwater resources in ground or below ground that are located on Piers Island and as such, we do not have a watershed in the real sense of the word.
6. Piers Island water system has a new 55,000-gallon glass fused to steel storage tower with fresh water supplied by the Capital Regional District (CRD) whose watershed is not under the purview of the Island Trust. The CRD and VIHA provides us with all of the information and guidance needed relating to water conservation and best use practices which we follow to the letter.
7. There is the appearance of the ‘Big” island of the group running roughshod over the ‘smaller’ islands, by imposing a levy to which they have to contribute, and which is solely for the benefit of the ‘Big’ island. In other words, taxation without representation or benefit. This is contrary to the BC philosophy of taxation.
8. Piers Island is unique in the sense that while part of the Island Trust, it does not share the same freshwater challenges other islands in our group may face. Additionally, while the Island Trust exerts its authority over us, the CRD which supplies our water does the same. In both cases we have no direct input into the decision-making process.
9. The definition of a ‘special levy’ as outlined in BC government literature is as follows: ‘A special levy is raised by the trustees for an expense that is necessary, and which was not budgeted for and approved by the property owners at the last AGM.’ As this special levy was approved in 2014 and renewed each year thereafter, we can only assume one thing. The special levy is renewed each year for the purpose of having the other islands in the group subsidize a portion of the tax burden of the Salt Spring Island property owners for an item whose mandate again, is for the sole benefit of Salt Spring Island. Being that it has been renewed for eight consecutive years begs the question, why was the expense of this initiative not added to the Salt Spring Island taxation budget in 2015 and thereafter?
10. The original application Salt Spring submitted was to the Islands Trust for the levy to be shared across all islands. That application was denied by the Trust who had no interest in the proposal but who did offer the following remedy. Salt Spring could apply for the levy and approve it for the islands located only in the Salt Spring Island Local Trust Area. This was done and has been continued annually since 2014. If the Island Trust had no interest in supporting the initiative, why is it deemed appropriate for Piers Island to be required to support it with their tax dollars?

The Piers Island Improvement District stands firmly against the special levy being considered for 2023-24. Strictly on moral grounds, there is no justification for the special levy being applied to Piers Island property owners. We view the levy at the very least as being contrary to the principles of fairness and of being good neighbours. We are confident that the Salt Spring Island property owners, if made aware of our concerns, would not condone the action that has been taken on their behalf over the past eight years.

Should the recommendation be that Piers Island not be exempted from the special levy for legal or other reasons, and where for us, there is no recourse, we submit that the sum of $1.00 would be a fair contribution on our part for a levy that in our opinion, should be carried in its entirety by the Salt Spring Island property owners through their own taxation system.

Respectfully submitted,

Piers Island Improvement District Trustees

Monique Joubarne

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Monique Joubarne, Chair

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Julien Bahain

____

John de Jong

CC Adam Olsen - MLA for Saanich North and the Islands
Judi Gedye - Bowen Island Municipal Trustee
Sue Ellen Fast - Bowen Island Municipal Trustee
Sam Borthwick - Denman Island Trustee
David Graham - Denman Island Trustee
Susan Yates - Gabriola Island Trustee
Tobi Elliott - Gabriola Island Trustee, Executive Committee Vice-Chair
Ben Mabberley - Galiano Island Trustee
Lisa Gauvreau - Galiano Island Trustee
Joe Bernardo - Gambier Island Trustee
Alex Allen - Hornby Island Trustee
Grant Scott - Hornby Island Trustee
Mikaila Lironi - Lasqueti Island Trustee
Jeanine Dodds - Mayne Island Trustee
David Maude - Mayne Island Trustee, Executive Committee Vice-Chair
Aaron Campbell - North Pender Island Trustee
Deb Morrison - North Pender Island Trustee
Lee Middleton - Saturna Island Trustee
Mairead Boland - Saturna Island Trustee
Dag Falck - South Pender Island Trustee
Kristina Evans - South Pender Island Trustee
Ken Hunter - Thetic Island Trustee
Peter Luckham - Thetis Island Trustee, Islands Trust Council Chair
Kate - Louise Stamford – Gambier Island Trustee Colin Plant, CRD Director, Board Chair, Saanich Councillor
Peter Jones – CRD Director, North Saanich Mayor
Gary Holeman – CRD Director, Salt Spring Island Electoral Area
Paul Brent – CRD Director, Salt Spring Island Electoral Area
Cliff McNeil-Smith – CRD Director, CRHD Acting Chair, Sidney Mayor

3. **From:** David Rapport <[redacted]>
Sent: Friday, February 3, 2023 11:50 PM
To: Jamie Harris <jharris@islandstrust.bc.ca>; Laura Patrick <lpatrick@islandstrust.bc.ca>; Timothy Peterson <tpeterson@islandstrust.bc.ca>; Budget <budget@islandstrust.bc.ca>
Subject: Thoughts on the Special Tax Requisition for SSWIPA 2023-2024

Dear SSI Trustees,

In response to your request for comment from SSI residents on the special tax requisition for SSIWPA included in the Islands Trust's proposed 2023-2024 budget, I submit the following assessment:

I've been a vocal critic of SSWIPA ever since its inception in 2014. In my view, SSWIPA never had anything of demonstrable relevance to show for the hefty tax that was levied on Salt Spring taxpayers year after year for SSIWPA's continued operations. Now, belatedly, the LTC is asking for input from the public on the proposed levy, before Trust Council considers the 2023-2024 budget.

Had you cared to do your homework before putting out a frankly uninformative survey on this matter, you would have found an abundance of comments and questions about the validity of SSWIPA published in the Driftwood over the years – many of which, including my own, have decried the wasteful expenditures on SSWIPA activities. SSWIPA has never meaningfully responded to the essential question: What have taxpayers gotten for the roughly million dollars of tax dollars given to the organization thus far?

Before throwing good money after bad, you need to at long last address that question. In particular, what was the scientific validity, if any, of the few "studies" SSIWPA conducted or commissioned on watershed issues? What did we learn, if anything, that we didn't know already about the state of our watersheds? And while you are at it, how about asking the Salt Spring water districts that SSWIPA was designed to serve, what, if anything, they gained from SSWIPA's "coordination" activities over all these years? Last, but not least, what useful actions were taken on the island, if any, that would not likely have come about without SSIWPA?

Other than a website that records the minutes of countless SSIWPA meetings and adds documents seemingly without the least bit of quality control, SSWIPA is, in my view, the "Empress that has no clothes." Upon examining a few of the early SSWIPA reports, years ago I came to the conclusion that they were amateurish at best, displaying a dishearteningly naïve lack of understanding of the complex issues of water on our island, never coming to grips with our ever-worsening water crisis, and never proposing viable paths towards solutions. After reading their material, my conclusion years ago was that SSWIPA is a "made on Salt Spring" boondoggle (a boondoggle being defined in the *Oxford Dictionary of American Political Slang* as "an extravagant and useless project"). I'd be more than delighted to find out that this has changed since—but let the public hear directly from them, loud and clear, about what significant, useful results they can claim to have produced over all these years of taxpayer support. This, in my view, constitutes essential due diligence before considering allocating any more taxpayer funds to this activity.

Bottom line: unless SSWIPA can categorically and unequivocally demonstrate and substantiate "VALUE for MONEY" right now, prior to approval of yet another special requisition, then it's more than high time to disband this questionable organization.

Sincerely,

David Rapport

Former: Senior Scientist and Science Advisor to Statistics Canada

Canadian Representative to the Organization for Economic Cooperation and Development (OECD) Environment Committee

Canadian Delegate to the Group of Experts on Water Quality, Economic Commission for Europe, Geneva

Consultant to UNESCO World Water Assessment Programme (WWAP) and author of a background document under contract to WWAP

4. **From:** Salt Spring Housing Council <housingcouncil@gmail.com>
Sent: Monday, February 6, 2023 8:09 AM
To: Budget <budget@islandstrust.bc.ca>
Cc: Fernando Dos Santos <[redacted]>; RON COOKE <[redacted]>; Harry Barnes [redacted]>; Robin Williams <[redacted]>; Rhonan <rhonanmann@yahoo.ca>; Laura Patrick <lpatrick@islandstrust.bc.ca>; Jamie Harris <jharris@islandstrust.bc.ca>; Olsen.MLA Adam <Adam.Olsen.MLA@leg.bc.ca>
Subject: Public Input - Islands Trust 2023 Budget and the special tax requisition on Salt Spring Island

Please see our attached submission to the Island Trust Finance Committee's call for public input on the Salt Spring Island 2023 Special Tax Requisition for Salt Spring Island Watershed Protection Alliance funding.

Sincerely,

Mairi Welman

Chair
Salt Spring Housing Council

We recognize that affordable housing is a cornerstone of community sustainability and quality of life.

Salt Spring Island Housing Council Society

We recognize that affordable housing is a cornerstone of community sustainability and quality of life.

February 5, 2023

To: Islands Trust Council - Financial Planning Committee

Cc: Salt Spring Housing Council Board Members
Salt Spring Trustee Laura Patrick, Chair, Salt Spring Island Watershed Protection Alliance
Salt Spring Trustee Jamie Harris
CRD Director Gary Holman
MLA Adam Olsen, Saanich Gulf Islands

Re: Request for Public Input - 2023 Special Tax Requisition Sat Spring Island

Dear Trustees Bernardo, Boland, Elliott, Graham, Maude, Luckham, Peterson, and Scott:

I write today on behalf of our Board in response to your call for public input to the Islands Trust 2023 Budget and the special tax requisition on Salt Spring Island in support of the operations of the Salt Spring Island Watershed Protection Alliance (SSIWPA). Salt Spring Island desperately needs inter-agency coordination and advocacy on potable water issues, which makes the future potential of the Alliance invaluable.

There are numerous challenges to enabling more safe and resilient potable water hook-ups for workforce housing that can only be addressed by sharing up-to-date information about the true status of water availability, and through collaboration between local and provincial agencies. The challenges we face include, but are not limited to, the inability to use rainwater harvesting as a potable water source for multi-family housing, the onerous costs and procedures for establishing and managing small-scale water systems and utilities, the crippling water moratorium enacted by North Salt Spring Waterworks District, and the lack of alignment between the Province's *Rural Domestic Water Quantity Standard* and the proven much lower actual water consumption rates on Salt Spring.

As an organization we believe that affordable housing is a cornerstone of community sustainability and quality of life. Archaic and one-size-fits-all water regulations, along with a dearth of new thinking have had unintended yet serious consequences on Salt Spring Island by restricting the creation of much-needed compact community housing, which in turn has created a staffing crisis in every sector from small businesses to farming to education to healthcare, and has forced many community members to leave.

(2)

Our island is faced with urgent decisions about water and housing to ensure it has a resilient future. It is essential to have local and provincial agencies with authority and influence on potable water supply at the same table, committed to shared outcomes.

The Salt Spring Island Housing Council Society supports funding SSIWPA with a revised mandate to focus on removing the policy barriers that prevent development of affordable workforce housing in our community.

Sincerely,
Mairi Welman
Chair

Salt Spring Housing Council Society

Salt Spring Solutions

To: Islands Trust Council - Financial Planning Committee

5.

Cc: Salt Spring Housing Council Board Members
Salt Spring Trustee Laura Patrick, Chair, Salt Spring Island Watershed Protection
Alliance Salt Spring Trustee Jamie Harris
CRD Director Gary Holman
MLA Adam Olsen, Saanich Gulf Islands

Re: Request for Public Input - 2023 Special Tax Requisition Sat Spring Island

Dear Trustees Bernardo, Boland, Elliott, Graham, Maude, Luckham, Peterson, and Scott:

Salt Spring Island desperately needs inter-agency coordination and advocacy on potable water issues, which makes the inter-agency coordination work of the Salt Spring Island Watershed Protection Alliance (SSIWPA) invaluable.

There are numerous challenges to enabling more safe and resilient potable water hook-ups for housing that can only be addressed through sharing up-to-date information about the true status of water availability and collaboration between local and provincial agencies. The challenges include but are not limited to the inability to use rainwater harvesting as a potable water source for multi-family housing, the onerous costs and procedures for establishing and managing small-scale water systems and utilities, the crippling water moratorium enacted by North Salt Spring Waterworks District, and the lack of alignment between the province's rural domestic water quantity standard and the much lower actual local domestic water consumption rates.

As an organization committed to promoting systemic change to bring about a socially inclusive, climate-resilient and economically viable island community, we see that archaic and one-size-fits-all water regulations along with a dearth of new thinking have had unintended yet serious consequences on Salt Spring Island by restricting the creation of much-needed, compact community housing, which in turn has created a staffing crisis in every sector of the island from small businesses to farming to education to healthcare, and forced many islanders to leave.

Our community is faced with urgent decisions about housing to ensure it has a resilient future. Salt Spring Solutions supports the continued funding of SSIWPA albeit with a revised mandate to focus on removing the barriers that prevent development of compact and multifamily housing. It is essential to have local and provincial agencies with authority and influence on potable water supply at the same table, committed to shared outcomes.

Salt Spring desperately needs workforce housing, and the biggest barrier is the lack of coordinated planning for sustainable, potable water. It's time for SSIWPA to realize its full potential to meet our community's needs.

Sincerely,

Elizabeth FitzZaland
Co-Chair of the Board
Salt Spring Solutions
www.saltspringsolutions.com

REQUEST FOR DECISION

To: Trust Council

For the Meeting of: March 7, 2023

From: Salt Spring Island Local Trust Committee

Date Prepared: February 7, 2023

SUBJECT: Salt Spring Island Water Sustainability – Special Property Tax Requisition

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RECOMMENDATION:
THAT the Islands Trust Council include a special property tax requisition for the Salt Spring Island Local Trust Area in the amount of $43,500 in its 2023/24 annual budget, to fund additional operations of the Salt Spring Island Local Trust Committee (LTC) in accordance with the additional powers granted to it under Bylaw 154 related to preserving and protecting the quality and quantity of water resources within the Salt Spring Island Local Trust Area.

PURPOSE

The purpose of this Request for Decision is to request that Islands Trust Council include a special property tax requisition for the Salt Spring Island Local Trust Area in the amount of $43,500 in its 2023/24 annual budget, to fund additional operations of the Salt Spring Island Local Trust Committee (SSI LTC) in preserving and protecting the quality and quantity of water resources within the Salt Spring Island Local Trust Area.

BACKGROUND

On June 10, 2013, Trust Council approved Bylaw 154, a bylaw that delegates certain additional powers to the SSI LTC to support the preservation and protection of water quality and quantity within the Salt Spring Island Local Trust Area. Specifically, Bylaw 154 delegates the SSI LTC the powers (from *Islands Trust Act* section 8.2(b)) to:

- *coordinate* and *assist* in the *determination* of regional, improvement district and government of British Columbia policies; and
- *coordinate* the *implementation* and *carrying out* of regional, improvement district and government of British Columbia policies; and

Bylaw 154 also requires that funding for related operations be achieved through a special tax requisition within the Salt Spring Island Local Trust Area, where related expenditures will be $5,000 or more.

The SSI LTC has operationalized Bylaw No. 154 by funding the coordination of the Salt Spring Island Watershed Protection Alliance (SSIWPA).

The purpose of SSIWPA is to:

- Provide a framework for freshwater resources in the Salt Spring Island Local Trust Area to be managed in a manner that integrates and considers both human and ecosystem needs through integrated planning, policy development and recommendations for implementation by member agencies and organizations;
- Advise on policies of regional, local and provincial government organizations that are related to freshwater resources; and
- Coordinate the implementation of those policies.

To date, coordination of SSIWPA operations has been performed by a contractor with some administrative and other assistance from Islands Trust staff.

The SSIWPA Steering Committee holds regular meetings to develop strategies and recommendations to the member agencies in order to secure the long-term health, protection and stewardship of watersheds, surface and groundwater resources. These meetings are a forum for member agency representatives to cooperatively determine information gaps, and to coordinate joint actions to fill those gaps. The Steering Committee also relies on technical review, advice and reports prepared by its Technical Working Group, which consist of member agency staff and local volunteers with inter-disciplinary professional qualifications related to integrated freshwater resource management.

SSIWPA-led communications and education work over fiscal 2023/24 has included:

- Completion of a Weston Lake Water Availability and Climate Change Assessment (CRD/Islands Trust). The contract report by GW Solutions was presented to the Islands Trust Local Trust Committee in a regular meeting held September 6, 2022;
- Review of proposed Salt Spring Island Bylaw 530 concerning proof of water in suites, cottages and accessory dwellings by SSIWPA Technical Working Group and Ministry of Forests, Lands and Natural Resource Operations staff (Islands Trust);
- A Situation Analysis and Options Identification Report to improve watershed protection coordination on Salt Spring Island (Islands Trust). The contract for this project was awarded through a competitive process to Econics Services and was completed in January, 2022;
- A Watershed Protection and Stewardship Plan for Salt Spring Island (Islands Trust). The contract for this project was awarded through a competitive process to Econics Services and work is now underway.

Agency-led work supported by SSIWPA over 2021/22 has included:

- Development and digital promotion of rainwater education materials, including an in-person rainwater harvesting tour of systems on the Island, connecting the public with professional rainwater system installers and the production of 2 rainwater harvesting videos (Outdoor Use and Indoor Use);
- Distribution of rainwater education materials and the "Know Your Groundwater Well" brochure at the Fall Fair and local government reception areas;
- Development and digital promotion of lake water quality information and social media campaigns;
- Development and digital promotion of groundwater well educational resources with materials co-prepared by the Ministry of Forests Water Authorizations branch.

Information on past SSIWPA work can be found in annual reports available here, and elsewhere on the SSIWPA website.

Beyond outreach and education, SSIWPA is not authorized to lead projects. Rather, it provides a forum that brings together agencies with jurisdiction over the Island's freshwater, services that provide freshwater to users, and members of the Island community with an interest in freshwater. This group helps identify pressing water sustainability issues, recommends paths to resolving those issues, and helps coordinate the efforts of lead agencies where required.

Below is SSIWPA's proposed work plan and budget for fiscal 2023/24 as agreed by the SSIWPA Steering Committee at its January 2022 meeting:

- Support Islands Trust actions and obligations under the SSI Watershed Protection Plan
- Support coordination of Islands Trust's Groundwater Sustainability planning program on SSI
- Support coordination of Islands Trust - Trust Services' planned resident freshwater outreach work on SSI (e.g. rainwater tours, groundwater and surface water resources that exist already from members of the Alliance)

SPECIAL PROPERTY TAX REQUISITION
Pursuant to Trust Council Policy 6.3.ii, an individual Local Trust Committee can request a special property tax requisition for additional operations that are not included within the general operations of all local trust committees. Special property tax requisitions are approved by Islands Trust Council and must be formally requested by resolution of the Local Trust Committee. Trust Council Policy 6.3.ii includes a checklist for LTCs to follow - attached as Appendix 1.1.

At its February 9, 2023 meeting, Salt Spring Island Local Trust Committee passed the following resolution in which the budget was reduced from $75,500 to $43,500:

> **SS-2023-05**
> **It was MOVED and SECONDED,**
> *That the Salt Spring Island Local Trust Committee request that Trust Council include a special tax requisition of $43,500 in the 2023/24 budget to fund the ongoing collaboration work of the SSI Watershed Protection Alliance, and that the Request for Decision titled 'Salt Spring Island Water Sustainability – Special Property Tax Requisition' be forwarded to Trust Council for consideration***.**

As of publication of this RFD, and in accordance with *Islands Trust Council Policy 6.3.ii -- Special Property Tax Requisition*, the proposed special property tax requisition of $75,500 for 2023/24 was sent out in an Islands Trust survey in February 2023.

This RFD is the final step in the LTC process of requesting a special property tax requisition.

IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL:
The Salt Spring Island Local Trust Committee (SSI LTC) intends to continue to use the requisitioned funds to support coordination of the Salt Spring Island Watershed Protection Alliance (SSIWPA) – a multi-agency body dedicated to watershed protection on Salt Spring Island through collaborative watershed management.

Inclusion of the funds enables the continuation of contract coordination services to administer and manage SSIWPA's operations and projects on behalf of the SSI LTC. Additional administrative work related to contract management, financial management, management of grant awards and related SSI LTC work is undertaken by Islands Trust staff.

FINANCIAL:
The taxation implications of this decision would relate only to the Salt Spring Island Local Trust Area. The funds requisitioned would be spent to fund the additional operations of the SSI LTC, pursuant to the additional powers that Trust Council has delegated to it (coordination of SSIWPA).

The proposed budget is:

Coordinator Contract(s)	$ 60,000
Meeting Costs	$ 1,340
SSIWPA Community Events and Communications	$ 14,160
Total	**$ 75,500**

POLICY:
No implications for current policy.

IMPLEMENTATION/COMMUNICATIONS:
If approved, the request for a special tax requisition within the Salt Spring Island Local Trust Area would be delivered to the Minister of Finance, along with the rest of the Islands Trust property tax requisition request.

RELEVANT POLICY

Islands Trust Council Bylaw 154
14(3)(iii) of the Islands Trust Act
Islands Trust Council Policy 6.3.ii -- Special Property Tax Requisition

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ATTACHMENTS

Appendix 1.1 – Trust Council Policy 6.3.ii checklist

RESPONSE OPTIONS

Recommended:
THAT the Islands Trust Council include a special property tax requisition for the Salt Spring Island Local Trust Area in the amount of $43,500 in its 2023/24 annual budget, to fund additional operations of the Salt Spring Island Local Trust Committee in preserving and protecting the quality and quantity of water resources within the Salt Spring Island Local Trust Area.

Alternatives:
1. *Approve a lesser or greater amount than requested:*
   THAT the Islands Trust Council approve a special property tax requisition for the Salt Spring Island Local Trust Area in an amount of [$X] in its 2023/24 budget, to fund additional operations of the Salt Spring Island Local Trust Committee (LTC) in accordance with the additional powers granted to it under Bylaw 154 related to preserving and protecting the quality and quantity of water resources within the Salt Spring Island Local Trust Area.

2. *Do not approve the SSI LTC request for a special property tax requisition:*
   That the Islands Trust Council not approve a special property tax requisition for the Salt Spring Island Local Trust Area for the 2023/24 fiscal year.

Prepared By:

Anthony Fotino, Island Planner, Local Planning Services, February 9, 2023

To Be Reviewed By:

Salt Spring Island Local Trust Committee
Financial Planning Committee
Russ Hotsenpiller, CAO
Stefan Cermak, DLPS

a) approved.

b) Any funds, generated through the special requisition, which are unspent at the conclusion of the fiscal year, will be held in reserve for the Local Trust Committee's use in the subsequent fiscal year to:
   i) complete the previously approved initiative or program; or
   ii) undertake a new program, subject to a further resolution of the Local Trust Committee to do so.

c) Unspent funds can not be used to offset a general property tax requisition.

2. Special Property Tax Requisition Checklist

Budget Submission

Description of Task	**Deadline**	**Date Completed**
Local Planning Services Staff assigned to LTCs develop "additional operations" budget proposal on behalf of LTCs prior to December Trust Council meeting and submit them to FPC for review.	November FPC meeting	August 8, 2023
Director of Local Planning Services presents "additional operations" budget proposals to Financial Planning Committee, with input from LTCs, indicating whether any of the proposed 'additional operations' are related to delegated powers and must be funded through a special property tax requisition.	December Trust Council meeting	December 8, 2022
Financial Planning Committee makes recommendations to Trust Council regarding budget proposals made by LTCs, identifying • Any that must be funded through a special property tax requisition pursuant to a Trust Council delegation bylaw (e.g. Bylaw 154). • Any other LTC proposals that it recommends be funded through a special property tax requisition, rather than through inclusion in the general Islands Trust budget. Director of Local Planning Services provides additional information to Trust Council about LTC proposals, as needed.	December Trust Council meeting	December 8, 2022
If December Trust Council does not approve the LTC "additional operations" budget proposal for inclusion in the general Islands Trust budget, or if the LTC additional operations are related to delegated powers that must be funded through a special property tax requisition:		
• LTC passes resolution to pursue special property tax requisition to fund the "additional operations" budget proposal:	January	February 9, 2023
- copy of resolution attached		In RFD
• LTC requests staff to conduct public consultation on the special tax requisition proposal:	Mid-February	January 26, 2023
- copy of advertisement attached		Attached
- if public meeting held, minutes of the discussion attached		N/A
○ written summary of public feedback attached		To be provided once available from Trust Area Services.
• Staff prepare Request for Decision (RFD) proposed by LTC for March Trust Council binder, requesting a bylaw to authorize a special property tax requisition. The RFD will include an assessment of organizational and other implications, a completed copy of this checklist along with any attached documentation.	February FPC meeting	February 9, 2023

Islands Trust

Budget Funding Request
Short-Form Business Case

Completion of this form initiates a request to the management team for allocation of budget funds. The form is to be completed and submitted at the start of the decision making process. The business case forms part of the Annual Budget Process (refer to Islands Trust Council Budget Process Policy 6.3.i).

TO BE COMPLETED BY INITIATOR	
Initiated by: Salt Spring Island Local Trust Committee	**Budget Source** (select all that apply): ■ **Specific Project Funding** ■ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software** ☐ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ☐ **Temporary** Temp Duration: ____________________ ■ **Other – please describe:** Communications and education materials; Meeting costs
Business Area: Salt Spring Island Local Trust Committee Local Planning Services	
Name of Request: Salt Spring Island Watershed Protection Alliance (SSIWPA) – Special Property Tax Requisition	
Date initiated: February 9, 2023	**Date required: April 1, 2023 to March 31, 2024**

BACKGROUND:

The Salt Spring Island Local Trust Committee (SS LTC) has been coordinating the Salt Spring Island Watershed Protection Alliance (SSIWPA) since 2013 using delegated authority from the Islands Trust Council (*Islands Trust Act*, Section 8(2)(b) via Trust Council Bylaw No. 154. SSIWPA provides a forum within which to engage in multi-jurisdictional planning for the sustainability and protection of freshwater resources on Salt Spring Island.

At its meeting of February 9, 2024 the SS LTC passed the following resolution concerning its SSIWPA special property tax requisition:

SS-2023-05
It was MOVED and SECONDED,

That the Salt Spring Island Local Trust Committee request that Trust Council include a special tax requisition of $43,500 in the 2023/24 budget to fund the ongoing collaboration work of the SSI Watershed Protection Alliance, and that the Request for Decision titled 'Salt Spring Island Water Sustainability – Special Property Tax Requisition' be forwarded to Trust Council for consideration.

CARRIED

PROBLEM STATEMENT/OBJECTIVES:

The purpose of SSIWPA is to:

- Provide a framework for freshwater resources in the Salt Spring Island Local Trust Area to be managed in a manner that integrates and considers both human and ecosystem needs through integrated planning, policy development and recommendations for implementation by member agencies and organizations;
- Advise on policies of regional, local and provincial government organizations that are related to freshwater resources; and
- Coordinate the implementation of those policies.

The SSIWPA Terms of Reference (ToR) provides guidance for how the member agencies collaborate and provide a framework for the scope of work undertaken.

PROJECTED RESULTS/DELIVERABLES:

Assuming that SSIWPA's 2023/24 work plan is generally consistent with that of fiscal 2022/23, the following costs are anticipated:

- Coordination of SSIWPA by third-party coordinator in 2023/24 fiscal year - $60,000
- Development and dissemination of education and communication materials related to freshwater and watershed protection on Salt Spring Island - $14,160
- Meeting Costs - $1,340
- **Total - $75,500**

ALTERNATIVES CONSIDERED:

1) **Fund SSIWPA from general Islands Trust budget**

   Trust Council Policy Special Property Tax Requisition Policy (6.3.2) states that the Islands Trust Council will evaluate and include a LTC's local initiative or program in the preliminary Islands Trust's general budget if any of the following criteria apply:
   - the program is considered to be a base service of the LTC;
   - the program is a scheduled official community plan review or land use bylaw update; and
   - the program has Trust-wide implications and benefits.

   If none of the above criteria apply or if Trust Council does not approve a LTC funding request, then the LTC can propose a special requisition for its local trust area as a means of funding the proposed program.

SSIWPA does not meet the above criteria. Therefore, it is unlikely that the Islands Trust Council would support SSIWPA as a general budget item and instead requires approval via a special property tax requisition.

2) **Fund SSIWPA as a minor LPS project (up to $5,000)**

   Funding SSIWPA as a minor LPS project would enable hiring a contractor to provide administrative support in the form of assembling agendas, booking meeting space and suppling a minute taker. However, there would be no one to lead development of the communications and education materials that SSIWPA has come to expect, manage any SSIWPA-led projects, or coordinate implementation of the SSIWPA workplan.

3) **Terminate funding support for SSIWPA**

   Concluding funding support SSIWPA would mean there would be no body to coordinate the freshwater and watershed protection work of various agencies and community groups on Salt Spring Island.

CRITICAL SUCCESS FACTORS (List):

- Agency and community organization commitment

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

N/A

BENEFIT/COST ANALYSIS SUMMARY:

Freshwater policy and watershed protection is multijurisdictional on Salt Spring Island. In the absence of SSIWPA – or a similar body – there would be no existing alternate mechanism by which the agencies of jurisdiction and other interested community groups would have a forum to coordinate their freshwater efforts.

The cost of providing a contractor to coordinate SSIWPA is commensurate with the level of expectation placed on that coordinator via the RFP and signed contract. To date, the SSIWPA coordinator has been expected to be more than an administrative coordinator that assembles meeting agendas and secures meeting space. Instead, the coordinator has been expected to oversee the development of communications and educations materials, compile and aggregate information for reporting to the SSIWPA steering committee, and liaise with the public and agency representatives.

The financial cost of this coordinating effort is borne by the taxpayers of the Salt Spring Island Local Trust Area.

RECOMMENDED DECISION:

That the SS LTC requests Islands Trust FPC include a special property tax requisition of $43,500 to support the coordination of watershed and freshwater protection policy on Salt Spring Island.

PURCHASING PROCEDURE:
SSIWPA coordination contract can be renewed annually for up to five years. After five years, or at any time the annual contract expires and the LTC wishes to do so, an RFP can be issued for coordination services.

Salt Spring Island Local Trust Committee
Initiator:

February 9, 2023
Date

Director/CAO

Date

REVIEWED BY MANAGEMENT TEAM:	
Date received:	**Approved:** X☐ **YES** ☐ **NO**

Next steps:

- If approved by management:
  - the business case will be forwarded to FPC for review in October of each year.
  - the funding for the request will be included in Draft 1, Version 1 of the budget which is reviewed by FPC in October of each year, and the business case forwarded to FPC.
- If not approved by management:
  - the business case wil be forwarded to FPC for information in October of each year.

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	March 7, 2023
From:	Financial Planning Committee	**Date Prepared:**	February 7, 2023

SUBJECT: **BYLAW 191 - FINANCIAL PLAN BYLAW 2023/24**

RECOMMENDATION:

1. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be Read a First Time.
2. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be Read a Second Time.
3. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be Read a Third Time.
4. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be forwarded to the Minister of Municipal Affairs for approval consideration.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The Islands Trust Financial Plan for 2023/24 must be adopted by Bylaw prior to implementation. Adoption of the Financial Plan will happen via Resolution Without Meeting (RWM) to Trust Council once approval from the Minister is received.

1 PURPOSE:

To provide Trust Council with an overview of the draft 5-year financial plan bylaw for approval.

2 BACKGROUND:

The Financial Plan Bylaw is the formal document approving the budget for the 2023/24 fiscal year. After three readings, if approved, the bylaw is forwarded to the Minister of Municipal Affairs for approval, and the property tax levy request is forwarded to the Provincial Surveyor of Taxes. Bowen Island Municipality is notified of the tax collection required on behalf of Islands Trust. Approval and adoption of the Financial Plan Bylaw is required prior to its implementation.

The 5-year Financial Plan Bylaw focuses most heavily on the first of the five years, which is the budget for the next fiscal year, in line with the Islands Trust Act requirements which read, in part: *"On or before March 31 in each year, the trust council must, by bylaw, adopt an annual budget for the trust for the next fiscal year."*

The plan also includes projections for the following four fiscal years. While not required by our legislation, this practice aligns with financial plan requirements set out for municipalities in section 154 of the Community Charter. This section of the Community Charter does not apply to Islands Trust, but practice has been to draft future financial projections into the bylaw to provide Trust Council and the Minister with general insights into what future years might look like under current assumptions.

The result of the following projections appears at the end of this Request for Decision (RFD). The assumptions and/or processes used for the line items in the four year projection are outlined in the table below. In the absence of a new strategic or corporate plan to guide financial projections, inflation has been used as the primary factor to adjust spending levels in future years, which assumes Year 1 of the financial plan (2023/24) is representative of future years in terms of Trust services.

Consumer Price Index (CPI)	2023/24: CPI is incorporated into the budget at 7% where applicable, based on December 2022 CPI as guided by policy. 2024/25 onwards: Economic outlooks project BC CPI to fall to 4% in 2023, and drop further in 2024 to approximately 3%. Staff assume the slowing trend will continue into the final years of the financial plan and reflect CPI for each of these years at 2.0%.
Fees and Sales	2023/24: Estimates of application fees for fiscal 2023/24 has been based on current application fees and estimated volumes based on current trends. 2024/25 onwards: LTC fees bylaws call for a 2.0% increase in fees annually on April 1 of each year. This 2% increase has been incorporated into future fees projections, which assumes that current application volume trends will continue.
Provincial Grant	2023/24 and onwards: A budget of $180,000 has been included in each year of the 5-year plan, as in past bylaws. Increases may be realised if a successful ask of the Province for additional funding is undertaken. However, at the time of bylaw preparation, no information has been provided to support an increase.
LTA Property Tax Revenue Growth from NMC	2023/24: NMC of 8.0% and 6.6% is included in the budget for LTAs and BIM respectively. 2024/25 onwards: Historical analysis of NMC reported for the Trust over the last 5 years, excluding the most recent unusual year, shows typical NMC values of 1.0%. This growth factor has been included in the

	financial plan. Non-market growth is experienced when properties under development are completed and their assessed values are added to the assessment pool, as well as changes in property values from zoning changes, etc.
LTA Property Tax Revenue Growth from General Increases	2023/24: LTA general increase of 4.6%. 2024/25 onwards: It is anticipated that property tax increases will be required to maintain and/or rebuild required surplus balances at the Trust. This has been incorporated into the 5-year plan with tax increases high enough to ensure general revenue surplus balances can be maintained at the minimum required under TC policy. These general tax increases range from 0% to 8.3%.
Property Tax Levy – Bowen Island Municipality	The methodology for the Bowen Island Tax Levy calculation is described in the *Islands Trust Act* and is influenced by a number of factors that can be difficult to predict. An estimate of the levy, based on financial plan expenditures, is included in the projection. Note that net converted assessment values throughout the Trust Area play a significant role in this calculation. The distribution of these values throughout the Trust Area is held constant at the current distribution for purposes of the 5-year financial plan development, at 16.5% based on the 2023/24 value.
Special Levies, Local Trust Committees	2023/24: Inclusion of $43,500 for SSI LTC special requisition associated with SSIWPA. 2024/25 onwards: No decisions around the future of SSIWPA has been made by the SSI LTC, and as such no potential end date for the work has been provided to staff to inform the 5 year plan. Staff have included one more year of special requisition for SSIWPA, at current levels, based on passing comments made at the February 2023 SSI LTC meeting that indicate this may be an approach explored in coming discussions. No other special levies are included.
Interest and Other Income	Interest and Other Income is expected to remain non-significant sources of income relative to other income sources at the Trust. It is expected interest rates will fall similarly to inflation. This dip in interest rates is incorporated into the plan.

Expenditures (Trust Council, Local Planning Services, Islands Trust Conservancy and Administration)	2023/24: $9.9M in planned spending per the draft budget. 2024/25 onwards: - Service levels are expected to remain consistent (that is, no new programming), with the exception of election years, when LTC and TC projects may stall while a new term of trustees is oriented in their role. A 50% reduction to projects budgets to account for this has been made in election year 2026/27. - Staff salaries expense makes up approx. 65% of the Trust budget. This expense carries increases outside of the Trust's control due to union and BCPSA requirements for staff raises annually. Estimates of salaries increases has been incorporated in line with estimated inflation values. - Project costs has also been increased in line with estimated inflation to reflect likely increases from contractors as a result of these factors.
Expenditures – Projects	Program expenditures are based on historical spending and are adjusted to reflect a 50% reduction in spending during election years, when time is dedicated to orienting a new Council and LTCs. Excluding the reduction for elections in that specific year, expenditures are increased annually to account for anticipated inflation.
Surplus Fund Balances	Per Policy 6.5.1 *Reserves and Surplus*, the "recommended minimum amount of money to be contained within the General Revenue Surplus Fund is 2.4 months of expenses net of 2.4 months of revenue, excluding revenues from property taxes or the provincial grant." 2023/24: Policy minimum is met. 2024/25 onwards: Policy Minimum is met in all years of the 5-year plan. This is at the expense of high tax rates in Year 2, as a result of falling NMC increases and to a greater extent, a lack of excess surplus funds to draw on to balance the budget.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL:
Approval of this Bylaw allows staff to implement the Islands Trust Council approved budget.

FINANCIAL:

As described in the budget background documents.

POLICY: None.

IMPLEMENTATION/COMMUNICATIONS:
Staff will implement as described in budget background documents.

FIRST NATIONS: None.

OTHER: None.

4 RELEVANT POLICIES:
Policy 7.2.6 Municipal Tax Requisition Calculation
Policy 6.5.1 Reserves and Surplus

5 ATTACHMENT:
Bylaw 191 - Financial Plan Bylaw 2023/24 – 2027/28

RESPONSE OPTIONS

Recommendation:
That Trust Council perform three readings of the Financial Plan Bylaw 2023-2024 and advance the Bylaw to the Minister of Municipal Affairs for approval.

1. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be Read a First Time.
2. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be Read a Second Time.
3. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be Read a Third Time.
4. That Islands Trust Council Bylaw 191, cited as the "Financial Plan Bylaw 2023-2024", be forwarded to the Minister of Municipal Affairs for approval consideration.

Alternative: No alternatives identified.

Prepared By: Director, Administrative Services
Reviewed By: Russ Hotsenpiller, Chief Administrative Officer

ISLANDS TRUST COUNCIL

BYLAW NO. 191

****
A Bylaw Respecting the Financial Plan of the Islands Trust for Fiscal Years 2023-2024 through 2027-2028
****

The Islands Trust Council, having jurisdiction in respect of the Trust Area in the Province of British Columbia pursuant to the *Islands Trust Act*, enacts as follows:

1. Schedule "A" attached hereto, and made part of this Bylaw is hereby adopted and is the Financial Plan of the Islands Trust for the fiscal year commencing April 1, 2023 and ending March 31, 2024, and for the subsequent four fiscal years, and further that;

2. This Bylaw may be cited for all purposes as the "Financial Plan Bylaw 2023-2024".

READ A FIRST TIME THIS	____DAY OF	_______, 2023
READ A SECOND TIME THIS	____DAY OF	_______, 2023
READ A THIRD TIME THIS	____DAY OF	_______, 2023
APPROVED BY THE MINISTER OF MUNICIPAL AFFAIRS THIS	____DAY OF	_______, 2023
ADOPTED THIS	____DAY OF	_______, 2023

_________________________________ _________________________________

SECRETARY CHAIR

ISLANDS TRUST

Five Year Financial Plan

2023/24 - 2027/28

	2023/24	2024/25	2025/26	2026/27	2027/28
				election year	
Tax increase	*4.60%*	*8.30%*	*3.50%*	*0.00%*	*3.30%*
Revenue					
Fees and Sales	192,000	195,840	199,757	203,752	207,827
Provincial Grant - unrestricted	180,000	180,000	180,000	180,000	180,000
Provincial Grant - restricted	147,795	-	-	-	-
Federal Grant - restricted	220,000	220,000	-	-	-
Other Grants	1	1	1	1	1
Property Tax Revenue:					
Property Tax Levy prior year	7,309,863	8,231,637	8,997,179	9,398,512	9,488,402
Non-market Growth Current Year	585,520	82,316	86,432	89,889	92,586
Increased Taxes in Current Year	336,254	683,226	314,901	-	313,117
Property Tax Revenue subtotal	8,231,637	8,997,179	9,398,512	9,488,402	9,894,105
Transfer from GRSF - for Elections	-	-	-	20,000	-
Transfer from GFSF - for Projects/General	251,000	35,000	-	-	-
Transfer from LTC Specific Reserve Fund	83,900	-	-	-	-
Transfer from Special Requisition Reserve Fund	-	-	-	-	-
Property Tax Levy - Bowen	353,255	391,841	413,362	397,194	424,661
Special Levy - LTCs	75,500	43,500	-	-	-
Interest Income	133,000	100,000	75,000	60,000	60,000
Other Income	-	-	-	-	-
Revenue Total	**9,868,088**	**10,163,361**	**10,266,632**	**10,349,349**	**10,766,594**
Expenditures					
Trust Council (no Admin or Projects)	1,041,810	1,083,483	1,115,987	1,278,307	1,161,073
Local Planning (no Admin or Projects)	5,024,130	5,211,273	5,370,686	5,471,756	5,585,919
Islands Trust Conservancy (no Admin or Projects)	1,022,121	1,063,006	1,094,896	886,793	904,529
Administration (no projects)	2,266,730	2,357,399	2,428,121	2,466,684	2,526,217
Projects - Trust Council	179,000	186,160	191,745	99,707	199,491
Projects - LTCs	286,001	372,941	384,129	199,747	399,648
Projects - ITC	10,000	-	-	-	-
Projects - Administration	162,795	15,600	16,068	38,355	16,717
Projects - Funded by Special Levies and Special levy	75,500	43,500	-	-	-
Contribution to Surplus Funds	-	-	55,000	-	65,000
Expenditure Total	**10,068,088**	**10,333,362**	**10,656,633**	**10,441,350**	**10,858,595**
Less non-cash items - Amortization	(178,000)	(178,000)	(178,000)	(100,000)	(100,000)
Total Cash Requirement	**9,890,088**	**10,155,362**	**10,478,633**	**10,341,350**	**10,758,595**
Surplus Balance	**2,041,704**	**2,006,704**	**2,061,704**	**2,041,704**	**2,106,704**

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	March 7, 2023
From:	Financial Planning Committee	**Date Prepared:**	February 7, 2023

SUBJECT: **REVENUE ANTICIPATION BORROWING BYLAW**

RECOMMENDATION:

1. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be Read a First Time.
2. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be Read a Second Time.
3. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be Read a Third Time.
4. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be forwarded to the Minister of Municipal Affairs for approval consideration.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The *Local Government Act* requires local governments to enact a "borrowing bylaw" before borrowing funds. The bylaw also requires Ministerial approval. Therefore all local governments adopt a borrowing bylaw to cover unexpected situations where they might have to borrow money at short notice. While the Islands Trust Council adopts a borrowing bylaw each year, no borrowing has been required for several years. Expenditures are carefully managed to ensure they do not exceed the budgeted revenues**.**

---

1 PURPOSE:

The Islands Trust is required under the *Islands Trust Act, S.8(3)* and *Islands Trust Act Regulation #12,* to adopt a bylaw authorizing the borrowing of money that may be required to meet current expenditures before revenue from all sources has been received. The bylaw also requires Ministerial approval.

2 BACKGROUND:

This requirement may be particularly relevant between the beginning of the fiscal year (April 1) and the time of receipt of tax levy proceeds, or in the event of significant unusual circumstances affecting Trust finances. The bylaw specifies a limit of $1,000,000 and an interest rate not to exceed 2% per annum over bank prime, in line with historical limits. Islands Trust is currently able to borrow at a rate of prime minus 0.5% for short term operating financing, up to prime plus 1.0% for financing associated with riskier borrowing, which is unlikely borrowing for the Trust. Islands Trust has not required borrowing in decades, and without exceptional circumstances affecting the financial position of the organisation, is very unlikely to require borrowing in the coming year.

3 IMPLICATIONS OF RECOMMENDATION:

ORGANIZATIONAL:
The ability to borrow is enabled by adoption of the bylaw.

FINANCIAL:
Interest expense, if incurred, would be charged against the appropriate budget account.

POLICY: None.

IMPLEMENTATION/COMMUNICATIONS: None.

FIRST NATIONS: None.

OTHER: None.

4 RELEVANT POLICY/LEGISLATION:

Islands Trust Act, Section.8(3); BC Regulation 119/90; Local Government Act, Sections 404 and 405

5 ATTACHMENT:

Bylaw 192 Revenue Anticipation Borrowing Bylaw

RESPONSE OPTIONS

Recommendation:
That Islands Trust Council perform three readings of the Revenue Anticipation Borrowing Bylaw and advance for approval by the Minister of Municipal Affairs.

1. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be Read a First Time.
2. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be Read a Second Time.
3. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be Read a Third Time.
4. That Islands Trust Council Bylaw 192, cited as the "Revenue Anticipation Borrowing Bylaw 2023-2024", be forwarded to the Minister of Municipal Affairs for approval consideration.

Alternative: None identified.

Prepared By: Director, Administrative Services

Reviewed By: Russ Hotsenpiller, Chief Administrative Officer

ISLANDS TRUST COUNCIL

BYLAW NO. 192

****
A Bylaw to Provide for the Borrowing of Money During
Fiscal Year 2023 - 2024 in Anticipation of Revenue
****

WHEREAS the Islands Trust may not have sufficient money on hand to meet the current lawful expenditures of the Islands Trust;

AND WHEREAS it is provided by Section 8(3) of the *Islands Trust Act* and Sections 404 and 405 of the *Local Government Act* that the Islands Trust may, with the approval of the Minister of Municipal Affairs, borrow such sums of money as may be required to meet the current lawful expenditures of the Islands Trust before revenue, from all sources, to pay for those expenditures has been received, provided that money so borrowed is repaid when the anticipated revenue with respect to which the borrowing was authorized is received;

AND WHEREAS the Islands Trust Council anticipates receiving for the 2022 - 2023 budget a Provincial Contribution and a property tax levy, and these revenues have not been received at the time of adoption of this bylaw;

NOW THEREFORE the Islands Trust enacts as follows:

1. This bylaw may be cited as "Revenue Anticipation Borrowing Bylaw 2023-2024".

2. The Islands Trust shall be and is hereby authorized to borrow upon the credit of the Islands Trust an amount or amounts not exceeding $1,000,000 as the same may be required and to pay interest thereon at a rate not exceeding 2% over bank prime rate per annum.

3. The form of obligation to be given as acknowledgement of the liability shall be a promissory note or notes bearing the corporate seal and signed by the Chairperson of Islands Trust and the Treasurer of Islands Trust.

4. The Provincial Contribution and property tax levy, or so much thereof as may be necessary, shall be used to repay the money so borrowed when received on account of the 2022-2023 budget.

READ A FIRST TIME THIS ____DAY OF ________, 2023

READ A SECOND TIME THIS ____DAY OF ________, 2023

READ A THIRD TIME THIS ____DAY OF ________, 2023

APPROVED BY THE MINISTER OF MUNICIPAL AFFAIRS
THIS ____DAY OF ________, 2023

ADOPTED THIS ____DAY OF ________, 2023

__________________________________ __________________________________
SECRETARY CHAIR

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 14, 2023
From:	Trust Area Services	**Date Prepared:**	February 1, 2023

SUBJECT: **DRAFT ISLANDS TRUST PROPERTY TAX ASSESSMENT NOTICE INSERT FOR 2023/24**

PURPOSE: To seek Financial Committee input on a draft Islands Trust tax notice insert for 2023/24.

BACKGROUND:

In August 2019, Islands Trust learned that Islands Trust was eligible to include a Rural Tax Notice Insert in the mailing of Rural Property Tax Notices by the Ministry of Finance, with the mailing costs paid by the Ministry of Finance. Islands Trust sent Rural Tax Notice Inserts to local trust areas in 2021 and 2022 (attached).

A finalized tax notice insert must be submitted to the Province by April 1st each year. The notice will be printed on yellow legal sized paper in greyscale.

Staff will be preparing an updated notice using the template approved last year. Staff will update the budget information, the Conservancy information, the territorial acknowledgement, and propose replacing the elections information with Natural Area Protection Tax Exemption Program information that was included on the 2021 tax notice but welcome other ideas from the Committee.

ATTACHMENT(S):

1. Tax notice insert for 2022/23
2. Tax notice insert for 2021/22

FOLLOW-UP: Staff will integrate feedback received, update the tax notice insert with 2022/23 information once the budget is approved and send to a graphic designer for revisions. The final insert will be provided to the Executive Committee for approval, and then sent to provincial staff before the April 1 deadline.

Staff will also investigate the possibility of a tax notice insert or flyer for Bowen Island as already requested by Executive Committee.

Prepared By: Clare Frater, Director, Trust Area Services, February 1, 2023

We are humbly thankful to live and work in the treaty lands and territories of the BOḰEĆEN, K'ómoks, Ləkʷəŋən, Lyackson, MÁLEXEȽ, Qualicum, Quw'utsun Tribes, scəw̓aθən məsteyəxʷ, Scia'new, səl̓ilwətaʔɬ, SEMYOME, shíshálh, Sḵwx̱wú7mesh, Snaw-naw-as, Snuneymuxw, Spune'luxutth, SȾÁUTW̱, Stz'uminus, ɬaʔəmen, toq qaymɩxʷ, Ts'uubaa-asatx, Wei Wai Kum, We Wai Kai, W̱JOȽEȽP, W̱SIḴEM, Xeláltxw, Xwémalhkwu/ʔop qaymɩxʷ, and xʷməθkʷəy̓əm.

Islands Trust

The Islands Trust is a special-purpose government mandated to **preserve and protect** over 450 islands and surrounding waters in the Salish Sea.

It was created by the provincial government in 1974 in response to rates of development in the Gulf Islands and the need to protect the environment.

Implementing the Preserve and Protect Mandate

Today, the Islands Trust works to preserve and protect the Islands Trust Area through land use planning; programs and services; and the Islands Trust Conservancy.

Land Use Planning

Land use planning contributes to preserving and protecting our environment, cultural heritage, and communities through the maintenance of 20 unique official community plans; hosting community information meetings to help islanders understand matters related to land use planning; rezoning; and application processing. This team also develops and delivers longer-term projects to support strategic goals for climate change, freshwater management, and reconciliation.

Programs and Services

The Islands Trust Council supports the preserve and protect mandate through region-wide programs and services. They advocate for decisions that affect the islands; deliver public education on topics such as sea-level rise, wells and groundwater, and climate change; offer a stewardship award program recognizing community members; provide online mapping; and work with other governments, including First Nations, to benefit the Trust Area.

Islands Trust Conservancy

Islands Trust Area ecosystems are rare and fragile and need our protection. Working with landholders, donors, First Nations, and island organizations, Islands Trust Conservancy protects 1,307 hectares of land through conservation covenants and nature reserves. As of March 2021 the Islands Trust Conservancy protects 107 conservation properties, 31 nature reserves, and 76 covenants (of which 25 have NAPTEP certificates).

The Trust Area

The Trust Area, located in Coast Salish territory, is the homeland of over 28,000 Coast Salish Peoples who have called this Area home since time immemorial. Covering 5,200 square kilometres of land and water in the Salish Sea, the Trust Area has 26,000 residents and 10,000 non-resident property owners. The region features spectacular beauty, extensive archaeological and culturally significant sites, and some of the world's most endangered and precious ecosystems.

Governance

Every four years, island communities — other than Ballenas-Winchelsea, which has very few residents — elect two local Islands Trust trustees to represent the group of islands where they live. There are 13 island groups called local trust areas and each has a local trust committee. These local trust committees, except for one with few residents, are made up of two elected trustees and an appointed chair. Local trust committees are responsible for land use decisions within their local trust area. Bowen Island is the only island municipality in the Islands Trust Area.

In total there are 26 trustees, including two municipal trustees from Bowen Island Municipality. Together they form the Islands Trust Council, which makes decisions that impact the whole Trust Area. The Trust Council meets four times a year. Generally, all Trust meetings are open to the public and community members are encouraged to attend. Dates and times are posted on the Islands Trust website.

Tax Savings Opportunity: Natural Area Protection Tax Exemption Program

Benefits to you

- ✓ For eligible properties, you can save 65% of your annual property tax on the portion of your land protected by a NAPTEP covenant (also known as an easement).
- ✓ You'll gain peace of mind knowing the land you care for will be safe forever, regardless of who eventually owns your property.
- ✓ Islands Trust Conservancy will visit the property annually to ensure ongoing protection; a collaboration between landholders and conservation experts.

Interested in applying? itcmail@islandstrust.bc.ca 250-405-5186

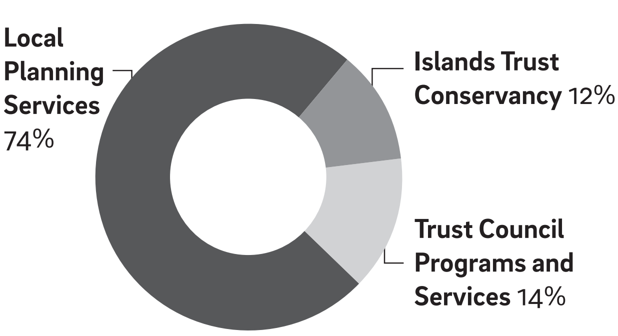
Islands Trust Budget 2021/22

Following a robust public consultation process, Islands Trust Council adopted its 2021/22 budget in March 2021. The budget features:

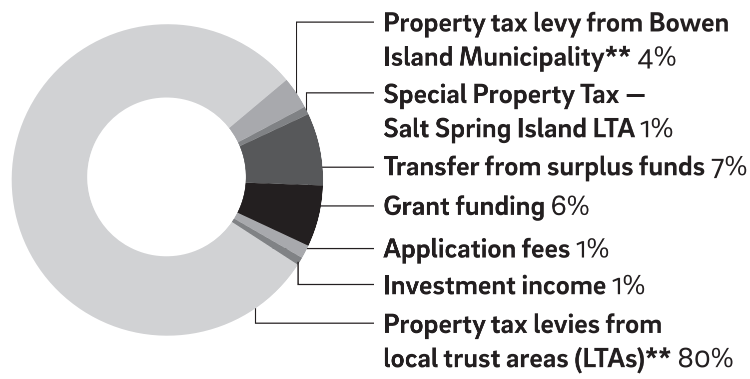
- Total approved budget of $9.1M, made up of: operating budget $8.2M, projects budget $881,900, and capital budget $33,500
- The budget is funded by:
  - $7.07M — local trust area property taxes (excludes Bowen Island)
  - $75,500 — Salt Spring Island Local Trust Area special property tax for Salt Spring Island Watershed Protection Alliance
  - $311,188 — Bowen Island Municipal tax requisition
  - $563,000 — external grant funds
  - $657,660 — transfers from accumulated surplus funds
  - $120,000 — land-use application fees
  - $68,000 — investment and other income
- 3.5% general tax increase for the Islands Trust Area as a whole* (excluding Bowen Island) plus 0.87% in new tax funds from new development and construction
- 2.7% tax requisition increase to Bowen Island Municipality

In addition to regular operations, the budget funds the implementation of Trust Council's Strategic Plan for 2018–2022, has a climate-action focus, and facilitates the implementation of Trust Council's Reconciliation Action Plan.

Where We Spend Money



Where Money Comes From



*Actual tax changes by individual LTA may vary based on distribution of property values within the Trust Area
**Includes tax revenue from new construction

For more information or to subscribe to e-news, education events, and governance highlights:
islandstrust.bc.ca

NOTE: The Provincial Surveyor of Taxes issues your Rural Property Tax Notice, and the BC Provincial Government receives your tax payment. Please refer to your Rural Property Tax Notice for payment options. Questions about your property tax notice should be directed to:
BC Surveyor of Taxes Toll-Free: 1-888-355-2700 | E-mail: ruraltax@gov.bc.ca

The Islands Trust Area is located within the treaty lands and territories of the BOḰEĆEN, Cowichan Tribes, K'ómoks, Lək̓ʷəŋən, Lyackson, MÁLEXEȽ, Qualicum, scəw̓aθən məsteyəxʷ, Scia'new, səl̓ilwətaʔɬ, SEMYOME, shíshálh, Sḵwx̱wú7mesh, Snaw-naw-as, Snuneymuxw, Spune'luxutth, SȾÁUTW̱, Stz'uminus, ɬaʔəmen, toq qaymɩxʷ, Ts'uubaa-asatx, Wei Wai Kum, We Wai Kai, W̱JOȽEȽP, W̱SIḴEM, Xeláltxw, Xwémalhkwu/ʔop qaymɩxʷ, and xʷməθkʷəy̓əm.

Islands Trust

The Islands Trust is a special-purpose government mandated to **preserve and protect** over 450 islands and surrounding waters in the Salish Sea.

Implementing the Preserve and Protect Mandate

The Islands Trust works to preserve and protect the Islands Trust Area through land use planning, land conservation, and programs, in cooperation with municipalities, regional districts, improvement districts, First Nations, other persons, organizations, the government of British Columbia, and you.

Land Use Planning

Land use planning contributes to preserving and protecting our environment, cultural heritage, and communities through the maintenance of 20 unique official community plans; hosting community information meetings to help islanders understand matters related to land use planning; rezoning; and application processing. Islands Trust also develops and delivers longer-term projects to support strategic goals for climate change, freshwater management, and reconciliation.

Islands Trust Conservancy

The ecosystems in the Islands Trust Area are rare, highly diverse and need our protection. Islands Trust Conservancy is governed by a board made up of provincial appointees and Islands Trust trustees. Its mission is to protect land by encouraging and assisting voluntary conservation initiatives. To date 1,365 ha of land across 111 conservation properties have been protected. This includes 79 conservation covenants (of which 27 have tax exemption certificates) and 32 nature reserves.

Programs

The Islands Trust Council supports the preserve and protect mandate through region-wide programs. They advocate for decisions that affect the islands; deliver public education on topics such as sea-level rise, wells and groundwater, and climate change; offer a stewardship award program recognizing community members; provide online mapping; and work with other governments, including First Nations, to benefit the Trust Area.

The Trust Area

The Trust Area, located in Coast Salish territory, is the homeland of over 28,000 Coast Salish Peoples who have called this Area home since time immemorial. Covering 5,200 square kilometres of land and water in the Salish Sea, the Trust Area has 30,000 residents and 10,000 non-resident property owners. The region features spectacular beauty, extensive archaeological and culturally significant sites, and some of the world's most endangered and precious ecosystems.

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Every four years, island communities elect two local Islands Trust trustees to represent the group of islands where they live. There are 13 island groups called local trust areas and each has a local trust committee. These local trust committees are made up of two elected trustees and an appointed chair. Local trust committees are responsible for land use decisions within their local trust area. Bowen Island is the only island municipality in the Islands Trust Area.

In total there are 26 trustees, including two municipal trustees from Bowen Island Municipality. Together they form the Islands Trust Council, which makes decisions that impact the whole Trust Area.
Trust Council meets four times a year.

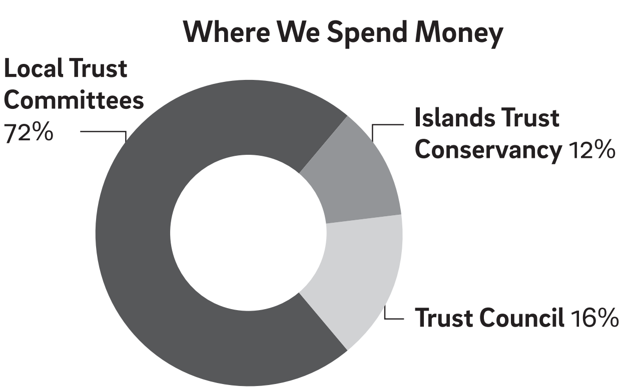
Generally, Trust meetings are open to the public and community members are encouraged to attend. Dates and times are posted on the Islands Trust website islandstrust.bc.ca.

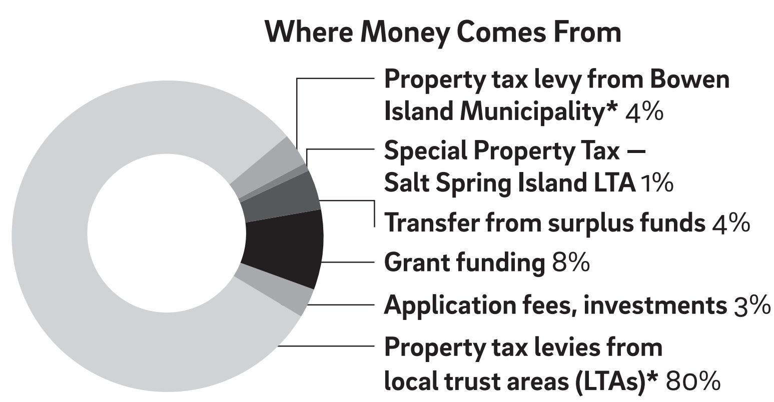
Islands Trust Budget 2022/23

Following a public consultation process, Islands Trust Council adopted its 2022/23 budget in March 2022. The budget features a total approved budget of $9.1M, made up of: operating budget $8.1M, projects budget $912,301, and capital budget $77,700.

The budget is funded by:

- $7.3M — local trust area property taxes (excludes Bowen Island)
  - 3.25% increase
    - › 2.0% increase to the existing local trust area tax base plus an additional
    - › 1.25% tax revenue expected from new development
- $60,000 — Salt Spring Island Local Trust Area special property tax for Salt Spring Island Watershed Protection Alliance
- $323,769 — Bowen Island Municipal tax requisition
  - 4.0% increase
    - › 3.09% increase is to be levied against the existing tax base plus
    - › 0.95% tax levy expected from new development
- $760,501 — external grant funds
- $395,500 — transfers from Island Trust surplus funds reserve funds
- $264,724— land-use application fees
- $20,000 — investment and other income





Actual tax changes by individual LTA may vary based on distribution of property values within the Trust Area
*Includes tax revenue from new construction

Property Tax Changes — Ten Year History

Fiscal Year	% Property Tax Change (excludes tax revenue from new development)
2022/23	2%
2021/22	3.26%
2020/21	0%
2019/20	2%
2018/19	2%
2017/18	0%
2016/17	0%
2015/16	0%
2014/15	0%
2013/14	1.30%

Elections 2022

Trustees elected in the next election will serve in two roles — on a local trust committee or Bowen Island Municipal Council and on Islands Trust Council.

Trustees make important decisions that guide how the Islands Trust preserves and protects the Islands Trust Area and its unique amenties and environment for residents and all British Columbians.

On Saturday, October 15th, vote to help shape the future of your island. For more information visit,
islandstrust.bc.ca/about-us/accountability/elections/

To find out about registering to vote, check with the Regional District in your area.

To subscribe for email updates and meeting notices visit: islandstrust.bc.ca/subscribe/

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BRIEFING

To:	Regional Planning Committee & Financial Planning Committee	**For the Meeting of:**	February 1, 2023
From:	Denman Island Local Trust Committee	**Date Prepared:**	January 23, 2023
SUBJECT:	**DE LTC Referral Regarding Electronic Meetings and Staff Time**		

PURPOSE:

To receive a memorandum forwarded by the Denman Island Local Trust Committee (DE LTC). The memorandum was a staff response requested by the DE LTC in regards to potential cost savings on digital or hybrid (in person and digital) meetings.

BACKGROUND:

On September 27, 2022 the DE LTC received a memo it had requested regarding potential cost savings on digital or hybrid (in person and digital) meetings. The memo focused on the cost of providing Wi-Fi and staff time for LTC meetings. After consideration, the DE LTC passed the following motions:

> **DE-2022-095**
> that the memorandum from Regional Planning Manager Kauer "Electronic Meetings and Staff Time" dated September 27, 2022 be referred to the Trust Council Financial Planning Committee for information.
>
> **DE-2022-096**
> that the memorandum from Regional Planning Manager Kauer "Electronic Meetings and Staff Time" dated September 27, 2022 be referred to the Regional Planning Committee for information.

Staff acknowledge that the memo is somewhat confusing in its presentation of data in the table and how it assesses cost savings for all LTCs in the northern region versus just the DE LTC. Finance staff were not involved in putting this data together nor have they reviewed the information subsequently. Regardless, it is a clear and an expected conclusion that avoiding staff travel to LTC meetings saves both staff hours spent traveling and the related travel expenses (meal per diems and mileage).

Staff further acknowledge that the memo does not assess numerous related issues. For example, the memo does not capture the additional use of administrative and technical staff to conduct electronic meetings nor the value of in person meetings such as improved in person communications and increased familiarity with the islands.

ATTACHMENT(S):

1. **Memorandum – DE LTC Electronic Meeting and Staff Time – Sept. 27, 2022**

Prepared By: **Stefan Cermak, Director, Planning Services**
Date: **January 23, 2023**

MEMORANDUM

File No.: 6500-02 Project Planning

DATE OF MEETING:	September 27, 2022
TO:	Denman Island Local Trust Committee
FROM:	Heather Kauer, Regional Planning Manager Northern Team
SUBJECT:	Electronic Meetings and Staff Time

PURPOSE

The purpose of this memorandum is:

- To respond to the LTCs request for information regarding providing wifi and staff time for LTC meetings

Staff Time

At their July 19, 2022 meeting, the LTC passed the following resolution:

> **DE-2022-088**
> **It was MOVED and SECONDED,**
> that the Denman Island Local Trust Committee request staff to bring a brief report on cost savings on hybrid and digital meetings to the next Local Trust committee meeting.
>
> **CARRIED**

Staff have created the following table that depicts the differences in staffing costs for in-person and electronic meetings. These costs include overtime salary, mileage, per diem meal costs, and ferries and are shown on a per meeting basis. Annual subtotals assume 41 regular LTC meetings per year in the northern office of Islands Trust. Costs for special meetings held in-person would be in addition to those shown.

Additional costs not capture by this table include overtime for administrative or technical staff that may be administering electronic meetings and licensing for electronic meeting software.

Activity	Island Planner		Minute-Taker		Total	
	In-person meeting	Elec. Meeting	In-person Meeting	Elec. Meeting	In-Person	Elec.
Meeting attendance	$135	$135	$73.80	$73.80	$208.80	$208.80
Non-overtime travel hours to and from meeting (Home to DE Return)	$270	$0	$49.20	$0	$319.2	$0
Overtime for travel outside of normal work hours	$135	$0	$0	$0	$135	$0
Mileage	$108.24	$0	$26.73	$0	$135	$0
Ferries	$36	$0	Carpool	$0	$36	$0
Per Diem	$27.50	$0	$0	$0	$27.50	$0
Subtotal staffing costs not including regular salary:	**$306.74**	**$0**	**$75.93**	**$0**	**$382.67**	**$0**
Annual Subtotal not including regular salary:	**$12,576**	**$0**	**$3,113**	**$0**	**$15,689**	**$0**
Total staffing cost for one LTC meeting:	**$711.74**	**$135**	**$149.73**	**$73.80**	**$861.47**	**$208.80**
Annual Total:	**$29,181**	**$5,535**	**$6,139**	**$3,026**	**$32,207**	**$8,561**
Annual northern office staff hours spent travelling for LTC meetings instead of doing other work:					328	0

WIFI

The LTC asked staff to report back on options for upgrading wifi bandwidth on-island. The following options were considered:

Option 1: Islands Trust pays for on-going, upgraded internet service for each of the venues used for LTC meetings.

Islands Trust could, in theory, pay for increased internet speeds for each of the venues used for LTC meetings. This would mean an on-going contract with internet providers on each island for internet that would be available for any users of the venue throughout the year. This option isn't really feasible given Islands Trust budgets and procurement regulations that would prevent the organization from using tax revenues to benefit other organizations.

Option 2: Starlink

There is a mobile, satellite-linked internet service called Starlink that may be available to Islands Trust and is being explored as an option by Information Services staff. This service costs $170 per month on an on-going basis. It also includes a one-time equipment charge of $759 per unit.

Option 3: Wait for fibre-optic.

The LTC has the option of continuing to hold in-person meetings with a Planner in attendance until installation of fibre-optic lines are completed and Island venues connect to these lines.

Submitted By:	Heather Kauer, MPA, RPP, MCIP, AICP Regional Planning Manager	September 13, 2022

ATTACHMENTS

1. None

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 14, 2023
From:	Director, Administrative Services	**Date Prepared:**	February 10, 2023

SUBJECT: **Notice of Governance Committee Request to Financial Planning Committee**

PURPOSE:

To update Financial Planning Committee (FPC) about a work request from the Governance Committee (GC).

BACKGROUND:

At its regular meeting on February 10, 2023 the Governance Committee made the following resolution:

That the Governance Committee request staff to work with the Financial Planning Committee and, as required, other standing committees to develop an outline of a corporate planning process that meets best practices for enterprises of a size and character similar to the Islands Trust and return to the Governance Committee with its findings by April 14, 2023.

FPC's next meeting is scheduled for May 31, 2023. As such, meeting the April 2023 timeline requested by the GC will require that a special meeting of the FPC be scheduled.

ATTACHMENT(S):

1. None.

FOLLOW-UP: As directed by the Committee

Prepared By: Director, Administrative Services
Reviewed By/Date:

REQUEST FOR DECISION

To:	Financial Planning Committee	**For the Meeting of:**	February 14, 2023
From:	Director, Administrative Services	**Date Prepared:**	February 2, 2023
SUBJECT:	**Work Program Update**		

RECOMMENDATION:
That Financial Planning Committee forward the proposed Work Program report [as presented or as amended], and forward it to Trust Council for approval.

CHIEF ADMINISTRATIVE OFFICER COMMENTS: FPC's work program should reflect the annual required activities of the Committee in addition to any directed special projects or other work.

---

1 PURPOSE:
To provide recommendations for amendments to Financial Planning Committee's Work Program.

2 BACKGROUND:
FPC has discretion to accept these recommended priorities or amend them to reflect alternative priorities.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: None.
FINANCIAL: None.
POLICY: None.
IMPLEMENTATION/COMMUNICATIONS: None.
FIRST NATIONS: None.
OTHER: None.

4 RELEVANT POLICY: NA

5 ATTACHMENTS:
1. Current FPC Work Program – Active Projects
2. Proposed FPC Work Program – Active Projects

RESPONSE OPTIONS

Recommendation:
That Financial Planning Committee approve the Work Program report [as presented or as amended], and that the report be forwarded to Trust Council.

Alternative: None identified.

Prepared By: Robert Barlow, Legislative Services Clerk
Reviewed By/Date: Director Administrative Services/February 2, 2023

Islands Trust

Print Date: January 23, 2023

Active Projects Report

Financial Planning Committee

1. *Budget 2023/24: Draft 2 Review*	Responsible	Dates
Review Draft 2, version 1 of the 2023/24 budget on January 2023 Review Draft 2, version 2 of the 2023/24 budget on February 2023	Clare Frater David Marlor Julia Mobbs Stefan Cermak	Rec'd: 25-Nov-2022 Target: 31-Mar-2023

2. *Budget 2023/24 Public Consultation: Planning*	Responsible	Dates
Discussion of the Public Consultation plan begins at FPC's August meeting each year. Review of planned consultation materials and engagement platforms will continue at FPC's January meeting prior to consultation initiation that same month.	Clare Frater	Rec'd: 01-Jun-2022 Target: 01-Jan-2023

3. *Financial Policy Review*	Responsible	Dates
Continued review of select Trust Council financial policies based on feedback from initial reviews performed by the outgoing FPC : ·6.5.2 Budget Control and Adjustment Authority (EC directed) ·6.3.2 Special Property Tax Requisitions (TC directed) ·7.2.1 Trustee Remuneration (FPC directed)	Julia Mobbs	Rec'd: 16-Feb-2022 Target: 15-Jun-2023

Active Projects Report

Financial Planning Committee

1. *Finalize 2023/24 budget and 5-year financial plan bylaw*	Responsible	Dates
Prepare report to accompany Trust Council's 5-year financial plan bylaw submission to the Minister of Municipal Affairs for approval.		Rec'd: 08-Mar-2023 Target: 31-Mar-2023

2. *Annual Financial Statements & Audits: Islands Trust and Islands Trust Conservancy*	Responsible	Dates
<u>Underway:</u> ·Audit planning with the appointed auditors, KPMG LLP. ·Audit Committee meeting with KPMG on February 14, 2023. <u>Upcoming:</u> ·Preparation of Islands Trust and Islands Trust Conservancy financial statements and audit packages. ·Audit fieldwork scheduled for May 2023. ·Audit Committee meeting on May 31, 2023 with KPMG LLP to present audit findings.		Rec'd: 08-Mar-2023 Target: 31-May-2023

3. *Financial Policy Review*	Responsible	Dates
Continued review of select Trust Council financial policies based on feedback from initial reviews performed by the outgoing FPC : ·6.5.2 Budget Control and Adjustment Authority (EC directed) ·6.3.2 Special Property Tax Requisitions (TC directed) ·7.2.1 Trustee Remuneration (FPC directed)	Julia Mobbs	Rec'd: 16-Feb-2022 Target: 06-Sep-2023