Islands Trust

Financial Planning Committee
Agenda

Date: February 17, 2021

Time: 10:30 am - 3:00 pm

Location: Electronic Zoom Meeting

5.2. Surplus Sensitivity Analysis - Briefing 323 - 326

For information, and to inform discussion of potential amendments to Policy 6.5.1 Reserves and Surplus.

6. NEW BUSINESS

7. TOWN HALL & DELEGATIONS

8. NEXT MEETING

Wednesday, May 19, 2021 from 10:00 a.m. to 3:00 p.m.

9. ADJOURNMENT

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

Financial Planning Committee
Minutes of Regular Meeting

Date of Meeting: **January 20, 2021**
Location: **Electronic Meeting**

Members Present:
Peter Grove, Chair
Paul Brent, Vice Chair
Peter Luckham, Executive Committee Representative
Sue Ellen Fast, Executive Committee Representative
Laura Patrick, Executive Committee Representative
Dan Rogers, Executive Committee Representative
Kate-Louise Stamford, Islands Trust Conservancy Board Representative
Laura Busheikin, Regional Planning Committee Representative
Deb Morrison, Trust Programs Committee Representative
Tahirih Rockafella, Local Trustee

Staff Present:
Russ Hotsenpiller, Chief Administrative Officer
Julia Mobbs, Director, Administrative Services
David Marlor, Director, Local Planning Services
Clare Frater, Director, Trust Area Services
Robert Barlow, Legislative Services Clerk/Recorder

1. CALL TO ORDER

The meeting was called to order at 10:03 a.m. Chair Grove offered gratitude for being able to work and meet on the traditional and treaty territories of the Coast Salish First Nations.

2. APPROVAL OF AGENDA

2.1 New Items and Re-ordering of the Agenda
The following addition was presented for consideration:
- Item 6.1 – Verbal update on Insurance Options

The following re-ordering of the agenda was presented for consideration:
- Agenda item 6.1, Verbal update on Insurance Options, to be addressed before item 5.1;
- Agenda item 5.5 to be addressed immediately following agenda item 5.2.2. Staff noted that the briefing in agenda item 5.5, 'Regional Planning Committee 2021/22 Budget Amendments Pending Receipt of Grant', was meant to be agenda item 5.2.3, Potential Fiscal 2021-22 Grant Funding, and will be addressed at that time.

2.2 Approval of Agenda
By general consent the Committee approved the agenda as amended.

3. ADOPTION OF MINUTES / COORDINATION

3.1 Minutes of Meetings

3.1.1 Financial Planning Committee Minutes of November 12, 2020

By general consent the Committee approved the minutes as presented.

3.2 Resolutions Without Meeting

None.

3.3 Follow up Action List

Director Mobbs provided a status update to all items that are currently in progress.

4. TRUST COUNCIL BUSINESS

None.

6. NEW BUSINESS

6.1 Insurance Options

CAO Hotsenpiller reminded the Committee of significant increases in insurance premiums and deductibles for Islands Trust. He indicated that he has been working with Director Mobbs to analyze the viability of Islands Trust self-insuring and to determine if Islands Trust could be insured through the Municipal Insurance Association of British Columbia (MIABC). He stated that the MIABC would need to do an analysis to determine if they would provide insurance to the Trust, and if so, at what cost. This analysis would take approximately four weeks and would cost $7,000 to $9,000. If Islands Trust is offered insurance with MIABC and accepts, this fee may be returned to Islands Trust by way of reduced insurance costs over the first three years of coverage. CAO Hotsenpiller recommended that this analysis be undertaken.

FPC-2021-001
It was MOVED and SECONDED,
that Financial Planning Committee request staff to enter into an agreement up to $10,000 to provide an actuaries study for the Municipal Insurance Association of British Columbia to secure the provision of insurance to Islands Trust.

CARRIED

FPC-2021-002
It was MOVED and SECONDED,
that Financial Planning Committee request staff to put on hold the investigation of self-insurance until the conclusion of the work related to the Municipal Insurance Association study.

CARRIED

5. BUSINESS

5.1 Possible Policy Changes Re: Accumulated Surplus

Director Mobbs presented the briefing, stating that the purpose was to return to a topic of discussion that the Financial Planning Committee (FPC) deferred from the November 12, 2020 meeting. Trustees were directed to the previous briefing 'Possible Policy Changes Regarding Accumulated Surplus', which was presented at their November meeting, for discussion. The briefing describes the use of accumulated surplus funds at Islands Trust and discusses alternatives for possible policy changes regarding these funds but did not make any recommendations.

The FPC passed the following resolution at the November 12, 2020 meeting:

FPC-2020-056
It was MOVED and SECONDED,
that the motion 'that Financial Planning Committee request staff provide a recommendation in regards to the minimum balance of the general surplus of 15% - 20% and the ramifications thereof' be postponed for consideration to the January 2021, Financial Planning Committee meeting.

Topics discussed included:

- The time of year that is most appropriate to measure surplus and liquid resources for purposes of determining the adequacy of Policy regarding minimum surplus balance.
- The current use of surplus funds for Islands Trust budgeting, and how using surplus funds to cover ongoing operations could create the need for significant tax increases in future years.
- Whether or not the current surplus balances put Islands Trust at risk of running out of liquid resources to cover operations. Staff indicated this is currently not a risk.
- The risk tolerance level of Trust Council is largely unknown to staff, which would inform any recommendations on changes to minimum surplus balances in Policy.

FPC-2021-003
It was MOVED and SECONDED,
that Financial Planning Committee request staff to recommend changes to policy 6.5.1 for review by Financial Planning Committee.

CARRIED

FPC-2021-004
It was MOVED and SECONDED,
that staff provide a sensitivity analysis to show the impact of revising the minimum balance of the general surplus percentage to 15% and 20% of annual expenses.

CARRIED

5.2 2021/22 Budget: Draft 2, Version 1

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5.2.1 Changes to the Draft 2021/2022 Budget

Director Mobbs presented the Briefing, indicating that it was to inform the FPC of changes made to the draft 2021/22 budget since it was last reviewed by Trust Council in December 2020. Major changes included updates for resolutions passed by Trust Council in December, resolutions passed by the Salt Spring Island Local Trust Committee, and updates for new data provided by BC Assessment. Further revisions will be incorporated based on upcoming third quarter forecast figures and the draft 2021/22 budget will be brought forward again to the next FPC meeting in February.

5.2.2 Surplus Funds Allocation

Director Mobbs presented the document for information.

5.2.3 Potential Fiscal 2021/22 Grant Funding

Director Marlor presented the briefing, indicating that the Regional Planning Committee is requesting amendments to the draft 2021/22 budget subject to approval of grant funding from the provincial Healthy Watersheds Initiative. This potential grant could provide funding for a number of Islands Trust projects already identified as top priorities for Trust Council and/or Local Trust Committees that relate to the Freshwater Sustainability Strategy and to Reconciliation. Director Marlor indicated that given the grant funding approval has not been confirmed at the time of the meeting, the briefing is presented for information only, but could result in budget changes in the event that the grant approval is received.

The Committee recessed at 11:55 a.m and reconvened at 12:30 p.m.

5.3 2021/22 Budget Consultation

Director Frater introduced the 2021/22 Budget Public Consultation Briefing, indicating that staff are seeking endorsement from FPC for the draft survey for the 2021/22 budget consultation program. Trustees requested edits for clarity and to add additional information.

5.4 Property Tax Notice Insert

Director Frater presented the briefing, indicating that staff were requesting feedback from the Committee on the draft Islands Trust tax notice insert for 2021/22. It was noted that this will be the first time that Islands Trust will provide a Rural Tax Notice insert in the mailing of Rural Property Tax Notices by the Ministry of Finance. Trustees expressed a desire for clarity in the insert to indicate that Local Planning Services provides more than just application processing as it includes work in relation to climate change, freshwater, and First Nations reconciliation and noted that the information regarding Natural Area Protection Tax Exemption Program (NAPTEP) could be more appealing.

5.5 Regional Planning Committee 2021/22 Budget Amendments Pending Receipt of Grant

This item was addressed as 5.2.3.

7. TOWN HALL & DELEGATIONS

None.

8. NEXT MEETING

Wednesday, February 17, 2021, from 10:30 a.m. to 3:00 p.m.

9. ADJOURNMENT

By general consent the meeting adjourned at 12:57 p.m.

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Peter Grove, Chair

Certified Correct:

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Robert Barlow, Legislative Services Clerk/Recorder

Islands Trust

Follow Up Action Report

Financial Planning Committee

14-Apr-2020

Activity	Responsibility	Dates	Status
1 that the Financial Planning Committee work with the Regional Planning Committee (formerly the Local Planning Committee) in regards to Islands Trust application fees structure.	David Marlor Julia Mobbs	Target: 19-May-2021	In Progress

12-Nov-2020

Activity	Responsibility	Dates	Status
1 staff to include an updated Budget Assumptions and Principles to Trust Council that includes a note in regards to accounting for grants received.	Julia Mobbs	Target: 09-Mar-2021	In Progress
2 that Financial Planning Committee ask staff to bring back an analysis of the cost effectiveness of the satellite offices (items #13-#17 in the appendix to the Draft Budget Reductions Option briefing) including how often they are used and alternatives.	Clare Frater David Marlor Julia Mobbs Kate Emmings	Target: 17-Feb-2021	In Progress

20-Jan-2021

Activity	Responsibility	Dates	Status
1 that Financial Planning Committee request staff to enter into an agreement up to $10,000 to provide an actuaries study for the Municipal Insurance Association to secure the provision of insurance to Islands Trust.	Julia Mobbs Russ Hotsenpiller	Target: 17-Feb-2021	Completed

Islands Trust

Follow Up Action Report

Financial Planning Committee

20-Jan-2021

Activity	Responsibility	Dates	Status
2 that Financial Planning Committee request staff to recommend changes to policy 6.5.1 for review by Financial Planning Committee.	Julia Mobbs	Target: 17-Feb-2021	In Progress
3 that staff provide a sensitivity analysis to show the impact of revising the minimum balance of the general surplus percentage to 15% and 20% of annual expenses.	Julia Mobbs	Target: 17-Feb-2021	Completed

REQUEST FOR DECISION

To:	Financial Planning Committee	**For the Meeting of:**	February 17, 2021
From:	Nancy Roggers, Finance Officer	**Date Prepared:**	February 9, 2021

SUBJECT: **DECEMBER 31, 2020 THIRD QUARTER FINANCIAL REPORT**

RECOMMENDATION:
That Financial Planning Committee forward the December 31, 2020 Financial Report to Trust Council for approval as presented.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The third quarter financial report indicates that Islands Trust is overall spending less than anticipated against the financial plan for 2020/21 primarily due to the ongoing operational impacts of the COVID-19 pandemic which have substantially reduced travel, training and meeting costs, as well as underspending on projects in the year to date.

1 PURPOSE:
To summarize the findings of the December 31, 2020 first quarter financial report.

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

Financial Report Findings
The benchmark for non-tax and non-grant revenue sources and operational expenditures after three months of operations can be estimated at 75% of the annual expected or budgeted. As at December 31, 2020 Islands Trust has consumed a net 67% of the annual approved budget which is below expectations primarily due to fewer than anticipated meeting expenses, travel and training expenditures due to COVID-19 restrictions. The percentage of consumed budget is expected to increase as the fiscal year progresses as we adapt to the COVID-19 restrictions and project work advances. Individual areas may experience overspending or underspending based on activities in the year to date. Individual revenue and expense items that vary significantly (where significance is determined as more or less than 10%, and more or less than $5,000) from the 50% benchmark include:

Revenues
Total revenue to December 31, 2020 is approximately $7,570,000 (100% of annual expected revenue), of which $7.4M is associated with property taxes and grant funds.

General property tax levies, special property tax requisitions, municipal contributions, and unrestricted provincial grant revenues are at 100% of their respective budgets as all have been received in full in quarter one and quarter two.

Fees & Sales revenue to the end of Q3 is approximately $109,144 (95% of budget). The amount includes $97,503 in application fee revenue and $11,641 in bylaw violation notice (BVN) revenue. BVN revenue has been steadily increasing, in line with increased bylaw enforcement. This increase was not anticipated in the budget and as such is contributing to the higher than expected revenues in this steam. Application volumes continue to be higher than expected which is also contributing to the higher than expected figure.

Federal grant funds awarded to Islands Trust Conservancy (ITC) are restricted to work associated with Species at Risk (SAR). As such, grant funds are recognized as revenue only when spent on eligible expenditures. At quarter three, ITC has spent approximately $97,000 on eligible SAR work resulting in the same amount of revenue recorded. This grant was not included in the approved budget so no budget figure is reflected in reporting.

Investment and other Income earned in quarter two is approximately $23,000 (24% of budget). This figure is much lower than anticipated due to significantly reduced investment rates as a result of the COVID-19 pandemic, coupled with a delay in the investment of property taxes due to the switch to a new investment firm to accommodate sustainable investment practices for the Trust. This line includes grant revenues received for LTCs which have also been significantly less than anticipated in the year.

Expenses by Functional Area

Council

Total Council expenses include costs related to three main areas: Trust Council (TC); Executive Committee (EC); and Trust Area Services (TAS); as well as an allocation of administrative expenses. In aggregate and inclusive of the admin allocation, Council expenses are approximately $848,000 (63% of budget) at the end of quarter three. This is lower than expected by approximately 12%.

Trust Council expenses are comprised of the TC committee meetings; cultural working group; contingency funds; elections and by-elections; a portion of insurance attributed to TC activities; a portion of legal expenditures attributed to TC legal advice; training specific to TC, and the TC portion of trustee remuneration and benefits. Total Trust Council spending to December 31, 2020 is $165,236 (52% of budget), which is lower than expected by 23%. TC and TC committee meeting expenses are lower than expected by 66% to the end of quarter three, due to the COVID 19 pandemic forcing meetings to be conducted electronically.

Trust Area Services expenses are comprised of grants in aid for history and heritage, trust-wide communications costs, contracted TAS services, legal costs for specific TAS issues, memberships, subscriptions, mobile devices, training, travel, salaries and benefits for TAS staff, Islands Trust policy statement amendment project costs, a share of the website renewal project costs, costs associated with the photo management project, Islands Trust climate change, stewardship education and reconciliation action plan project costs. TAS spending to December 31, 2020 is $383,701 (65% of budget), which is lower than expected by 10%. This is largely due to underspending in the policy statement amendment project, stewardship education programming, and reconciliation action plan projects. Staff expect underspending on these areas of work will continue in quarter four and consequently, a portion of funding associated with current year budget for the policy statement amendment and stewardship education projects will be carried forward to next fiscal year.

Local Planning Services (LPS)

Total LPS expenses include costs related to five main areas: Local Trust Committees (LTCs); LPS Projects; LPS Staff; LPS facilities; and Bylaw enforcement; as well as an allocation of administrative expenses. In aggregate and inclusive of the admin allocation, these expenses are $4,045,511 (68% of budget) which is lower than expected by approximately 7%.

LPS Projects costs are comprised of all LTC projects and related protocol funds, a share of the website renewal project costs, northern and southern island groundwater aquifer and sustainability costs, eelgrass and kelp bed mapping costs, regional freshwater management strategy costs, foreshore policy costs, housing initiative costs, and includes all SSIWPA expenses. Spending in this area to the end of quarter two is $106,156 (32% of budget). Most LPS projects have not incurred expenses in the first three quarters. Projects with expenses incurred are as follows:

- SSIWPA: expenses of approximately $46,700 (62% of budget);
- LTC projects: expenses of approximately $8,100 (11% of budget). Significantly less than planned due to a delays getting started on new projects as well as delays completing projects on the go, mainly due to staff focus on applications processing and focus on implementation of the LPS Renewal.
- First Nations Protocol Funds/Cultural Working Group Funds: expenses of approximately $1,000 (95% of budget) associated with the purchase of gifts for First Nations in the third quarter;
- Southern Islands Groundwater Aquifer & Sustainability: expenses of approximately $12,000 (124% of budget) due to higher than anticipated costs for peer review;
- Website renewal: total expenses on this project are $43,000 at the end of quarter three. Of this total, approximately $30,000 (70% of the project) is allocated to LPS with the remaining $13,000 allocated to Trust Area Services. This project is expected to be completed by the end of the fiscal year with the full budget spent with potential for project overruns;
- Regional Freshwater Sustainability Strategy (FWSS): expenses of approximately $5,000 (25% of budget) due to a delay in project start resulting from RFP vendor bids coming in at amounts higher than budgeted for the scope of work required. Review of the project scope and requests for project budget amendments to address the gap took a significant amount of time. However, the project is now underway. The full project budget of $20,000 is expected to be spent by fiscal year end and work will continue into the next phase of the project which will be funded by newly approved grant funding from the provincial Healthy Watersheds Initiative of $190,000 for freshwater-related projects at the Trust.
- Housing Initiatives: less than $100 of expenses incurred (1% of budget) as the project is intended to be worked on in the last quarter of the year. This project is expected to be completed by the end of the fiscal year;
- Groundwater Recharge Mapping: expenses of approximately $3,100 (6% of budget) due to a delay in starting the project. The delay stemmed from ongoing Trust Council debate related to reporting and assessment requirements associated with various phases of the project. Work was not able to proceed until TC was satisfied with the plan forward. This project is now underway and is expected to be completed by the end of the fiscal year.

Bylaw enforcement costs are comprised of all salaries, benefits, training, and travel costs associated with bylaw staff or contractors used to cover staff vacancies or collect on fines. Bylaw enforcement expenses are below expected by 25% due to staff vacancies and reduced travel due to the COVID-19 pandemic restrictions. Additional information on staff vacancies provided in the expense by object discussion later in this report.

Islands Trust Conservancy (ITC)

Total ITC expenses include costs related to three main areas: board expenses; operations expenses including project cost for the species at risk project; and property management expenses; as well as an allocation of administrative expenses. In aggregate and inclusive of the admin allocation, spending in this area at December 31, 2020 is $609,028 (68% of budget) which is lower than expected by approximately -7%.

ITC Board costs are comprised of ITC board meeting expenses, honoraria and training for board members. Board expenses are $3,785 (15% of budget) as at December 31, 2020 which is below expected by approximately 60% due mainly to meeting cancellations associated with the early days of the COVID-19 pandemic, as well as reduced meeting costs due to meetings being conducted electronically.

Property Management costs are comprised of property management and conservation planning and land securement. Expenses incurred in this area at December 31 is $55,696 (64% of budget), which is below expected by approximately 11%. Work in this area is largely seasonal in nature and primarily carried out in quarter one, two, and the start of quarter three, however there was a delay in beginning this work due to travel advisories associated with the COVID-19 pandemic.

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 functional areas of the Trust (Council, LPS, and ITC) based on their relative dollar magnitudes for the period. General administrative expenses total approximately $1,460,000 (73% of budget) at the end of quarter three which is in line with overall expectations.

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, 2020 expenses by object are presented here as follows:

Object	2020/21 Approved Budget	Actuals to Dec 31, 2020	% of Budget Consumed
Staff Salaries and benefits	5,097,171	3,538,664	69%
Office Operations	1,043,238	776,191	74%
Council and trustee costs	892,796	546,113	61%
Programs	596,651	247,992	42%
Legal - General	90,000	57,003	63%
Legal - Bylaw Enforcement	85,000	57,750	68%
Legal - Litigation	70,000	103,966	149%
Legal - Statutory Notices	25,000	8,128	33%
Travel/training and recruitment	149,955	39,896	27%
By Elections	5,000	0	0%
Subtotal	8,054,811	5,375,704	67%
Amortization	140,000	128,523	92%
Total Expenses	8,194,811	5,504,226	67%

Staff salaries and benefits expense are below quarter three expected (by 6%) due mainly to the following:

- Bylaw Enforcement Officer: Vacant for all three quarters of the fiscal year.
- Bylaw Enforcement Admin Assistant: Vacant for all three quarters of the fiscal year.
- Delay in hiring the new LPS Technician: Vacant for all of quarter one and quarter two.
- Computer Applications Support Technician: Vacant for all of quarter two and quarter three.
- SSI Island Planner: Vacant for all of quarter one and two thirds of quarter two.
- SSI Planning Team Assistant: Vacant for two weeks in quarter one.
- Communications Specialist: Vacant for two weeks in quarter two.

- Some part-time/reduced hours and unpaid leave for specific individual staff members.

Office operations expenses are in line with general benchmark spending of 75%.

Council and trustee costs are below quarter three expected (by 14%) primarily due to meeting cancellations (TC, Committees, LTCs) and electronic meetings replacing in-person meetings due to the COVID-19 pandemic.

Programs expenses relate mainly to projects associated with LTCs and the strategic plan including the Islands Trust Conservancy Species at Risk work. Cost are below expected (by 33%) due to LTC project delays outlined in earlier sections of this report, and the fact that most strategic plan project expenses tend to be incurred later in the year upon completion of project planning and procurement processes that take place in the earlier months of the year. In addition, specific projects such as the Eelgrass mapping, stewardship education work, and policy statement amendment work is being pushed into next fiscal year, resulting in less spending in the current year.

Legal expenses are above expected (by 9%). Legal expenditures are broken down as follows:

- General legal expenses are at 63% of budget, less than expected due to less general legal advice acquired for LTCs in quarter one, two and three.
- Bylaw Enforcement litigation expenses are at 68% of budget, less than expected due to less travel to the islands by BE officers due to COVID-19 travel advisories.
- Legal Litigation and Defense are at 149% of budget, higher than expected at this time of year. This is primarily due to new litigation that has arisen against the Trust in quarter one and a number of former cases now going to court in the year which increases costs.
- Statutory Notice expenses are at 33% of budget, less than expected, due to fewer notice requirements in quarter one, two and three.

Traveling/training and recruitment are below expected (by 48%) due to COVID-19 travel and gathering restrictions. Training has also been limited as a result of the pandemic, and staff have directed training efforts towards learning new remote work skills versus attendance at externally-held courses and conferences.

Elections expense is nil and will remain as such unless by-elections are necessary in the year.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: None.

FINANCIAL: None. Expenditures to December 31, 2020 are within the overall Islands Trust annual approved budget.

POLICY: None.

IMPLEMENTATION/COMMUNICATIONS: None. Managerial 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. 178, Islands Trust Financial Plan Bylaw 2020/21

5 ATTACHMENT(S):
December 31, 2020 Financial Report

RESPONSE OPTIONS

Recommendation:
That Financial Planning Committee forward the December 31, 2020 Financial Report to Trust Council for approval as presented.

Alternative: None.

Prepared By: Nancy Roggers, Finance Officer
Reviewed By: Julia Mobbs, Director, Administrative Services
Russ Hotsenpiller, Chief Administrative Officer

Islands Trust
Statement of Revenue and Expenditure
For The 9 Months Ending December 31, 2020

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	Annual Budget	YTD Actual	*$ budget not yet received/spent*	*% of budget received/ spent*	*$ over (under) benchmark*	*% over (under) benchmark*
Revenue:						
Fees & Sales	115,000	109,144	(5,856)	95%	*22,893.87*	*20%*
Provincial Grant - Unrestricted	180,000	180,000	-	100%	*-*	*0%*
Federal Grant - Restricted (ITC Species at Risk)	-	96,767	96,767			
Property Tax Levy - General LTAs	6,783,141	6,783,141	-	100%	*-*	*0%*
Special Property Tax Requisition (SSIWPA)	75,500	75,500	-	100%	*-*	*0%*
Property Tax Levy - Bowen	303,020	303,026	6	100%	*-*	*0%*
Investment and Other Income	97,000	22,826	(83,140)	24%	*(49,924)*	*-51%*
Total Revenue	7,553,661	7,570,404	(88,990)	100%	*1,905,159*	*25%*
Expenses:						
Council:						
Trust Council	315,164	165,236	(149,928)	52%	*(71,137)*	*-23%*
Executive Committee	112,710	74,699	(38,011)	66%	*(9,834)*	*-9%*
Trust Area Services	593,392	383,701	(209,691)	65%	*(61,343)*	*-10%*
General Admin Allocation - 15%	328,741	225,052	(103,689)	68%	*(21,504)*	*-7%*
Total Council Expenses	1,350,007	848,687	(501,320)	63%	*(163,818)*	*-12%*
Local Planning Services						
Local Trust Committees	796,572	596,539	(200,033)	75%	*(890)*	*0%*
LPS Projects **(Note 1)**	329,950	106,156	(223,794)	32%	*(141,306)*	*-43%*
Planning Staff	2,715,747	1,869,557	(846,190)	69%	*(167,253)*	*-6%*
LPS Facilities	367,263	254,108	(113,155)	69%	*(21,340)*	*-6%*
Bylaw Enforcement	294,173	147,113	(147,060)	50%	*(73,517)*	*-25%*
General Admin Allocation - 74%	1,449,720	1,073,038	(376,682)	74%	*(14,252)*	*-1%*
Total Local Planning Services Expenses	5,953,425	4,046,511	(1,906,914)	68%	*(418,558)*	*-7%*
Trust Conservancy						
Board	24,450	3,785	(20,665)	15%	*(14,553)*	*-60%*
Operations	562,869	388,047	(174,822)	69%	*(34,105)*	*-6%*
Property Management	87,000	55,696	(31,304)	64%	*(9,554)*	*-11%*
General Admin Allocation - 11%	217,060	161,500	(55,560)	74%	*(1,295)*	*-1%*
Total Trust Conservancy Expenses	891,379	609,028	(282,351)	68%	*(59,506)*	*-7%*
General Administration						
Executive Office	450,008	314,319	(135,689)	70%	*(23,187.28)*	*-5%*
Admin Services	484,505	343,540	(140,965)	71%	*(19,838)*	*-4%*
Office Operations	264,879	171,823	(93,056)	65%	*(26,836)*	*-10%*
Information Systems	557,529	394,942	(162,587)	71%	*(23,204)*	*-4%*
Computer/Furniture & Equipment	98,600	106,442	7,842	108%	*32,492*	*33%*
Amortization Expense	140,000	128,523	(11,477)	92%	*23,523*	*17%*
General Admin Recovery	(1,995,521)	(1,459,589)	535,932	73%	*37,051.31*	*-2%*
Total General Admin Expenses	-	-	-	0%		
Total Expenses	**8,194,811**	**5,504,226**	**(2,690,585)**	**67%**	***(641,881.89)***	***-8%***
YTD Surplus (Shortfall)	(641,150)	2,066,178				
Amortization Adjustment	140,000	n/a				
Capital adjustment	n/a	51,975				
Adjusted surplus (shortfall)	(501,150)	2,118,153				
Transfer from (contribution to) General Revenue Surplus Fund	429,650					
Transfer from LTC Project Specific Reserve Fund	71,500					
Total Transfers from Surplus	501,150					
Net Balance	-					
Accumulated Surplus, beginning of the period (April 1, 2020)	2,882,924					
Accumulated Surplus, end of period	(501,150)	*funded from surplus*				

Description	Annual Budget	YTD Actual	$ budget not yet received/spent	% of budget received/ spent	$ over (under) benchmark	% over (under) benchmark
Note 1:						
Projects made up of:						
Salt Spring Watershed Management Delegated Authority (SSIWPA)	75,500	46,711	(28,789)	62%	*(9,914)*	*-13%*
LTC Projects	71,500	8,066	(63,434)	11%	*(45,559)*	*-64%*
First Nations Protocol Funds/Cultural Working Group Funds	1,000	955	(46)	95%	*205*	*20%*
Southern Islands Groundwater Aquifers & Sustainability	10,000	12,375	2,375	124%	*4,875*	*49%*
Website Renewal (70%)	31,950	29,884	(2,066)	94%	*5,922*	*19%*
Eelgrass and Kelpbed Mapping	50,000	-	(50,000)	0%	*(37,500)*	*-75%*
Regional Freshwater Management Strategy	20,000	5,000	(15,000)	25%	*(10,000)*	*-50%*
Foreshore Policy	10,000	-	(10,000)	0%	*(7,500)*	*-75%*
Housing Initiatives	10,000	92	(9,908)	1%	*(7,408)*	*-74%*
Groundwater Recharge Mapping	50,000	3,074	(46,926)	6%	*(34,426)*	*-69%*
	329,950	106,156	(223,794)	32%	*(141,306)*	*-43%*

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 17, 2021
From:	Nancy Roggers, Finance Officer	**Date Prepared:**	February 9, 2021
SUBJECT:	**FINANCIAL FORECAST AS AT DECEMBER 31, 2020**		

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.

BACKGROUND:
The forecasted financial results for March 31, 2020 have been prepared based on actual financial performance to December 31, 2020, plus estimates of expected spending for the remainder of the fiscal year. Managers and staff provided their estimates of forecasted information to the finance team for collation into the annual projection.

The December 31, 2020 forecast reflects a projected underspending against approved expenditures budget of approximately $290,500 due mainly to savings associated with the ongoing COVID-19 pandemic keeping travel, meeting, and training costs lower than planned, as well as underspending on SSIWPA, LTC projects, and strategic plan projects, and staff vacancies in the year.

Forecasted revenues are higher than approved budget by approximately $188,500 due mainly to new grant funds received in the year that were not budgeted for.

An explanation of the significant revenue and expenditure areas contributing to this variance are as follows:

Revenues:
Revenues are forecasted to come in at a net $188,506 higher than budgeted due to:

- Grant Income – expected $217,000 over budget due primarily to significant grant funds being received this fiscal for the:
    - Islands Trust Conservancy Species at Risk grant from Environment Canada ($187,000);
    - Healthy Watersheds Initiative grant funds ($34,000) for continued work on the freshwater sustainability strategy project.
    - Other TAS and LTC projects ($8,034).

- Interest Income - expected $54,000 under budget due to a significant drops in interest rates due to the global pandemic as well as a delay in investing funds while staff review offers from credit unions supplying IMPACT GICs (sustainable lending) which ensures Islands Trust invested funds are used by the chosen financial institution for ethical and sustainable lending to local businesses that publicly pursue at least one of the United Nations' Sustainable Development Goals. The investment income budget was raised from previous years with the expectation of continued increased earnings on investments, but this trend was reversed with falling rates due to the pandemic.

- Salt Spring Island Special Levy – expected $14,097 over budget due to recognition of BC Constituency funding received in 2017, where recognition of funds was dealt with incorrectly.

Expenditures:
Total forecasted expenditures come in lower than budget by a net of $289,646.

Significant areas of overspending include:

- *Amortization* – expected overspending of $41,000 due to the increase in capitalized expenditures relating to the office renovation in fiscal 2020 all of which were not incorporated into the amortization budget. Since this is a non-cash item there is no impact on cash operations as a result of this overage.
- *Contract Services* – expected overspending of $18,700 due to hiring of contractors to cover staff vacancies.
- *Insurance* – expected overspending of $23,200 as the insurance renewal rates were higher than budgeted given a shift in the insurance market. The Islands Trust claims history makes the opportunity to find reduced premiums challenging, despite considerable efforts.
- *ITC Property Management and Conservation Planning & Land Securement* – expected overspending totaling $86,200 due to expenditures for the Species at Risk project covered by the grant.
- *Legal expenses* – expected overspending of $51,200 in Legal General, Bylaw Enforcement and Defence due to new and ongoing litigation against the Islands Trust.
- *Hardware* – expected overspending of $10,400 due to purchase or additional computers and monitors to support staff working from home during the COVID pandemic.
- *Regional Freshwater Strategy Project* – expected overspending of $34,000 representing a portion of the $190,000 grant awarded to Islands Trust under the provincial Healthy Watersheds Initiative for freshwater work in the Trust Area.

Significant areas of underspending include:

- *Contingency* – expected underspending of $10,000 as contingency not required
- *By Elections* – expected underspending of $5,000 as no by election is anticipated during the fiscal period.
- *ITC Ecosystem Mapping* – expected underspending of $10,000 due to stretched resources to undertake this work while staff are working on the species at risk initiative.
- The following areas are significantly underspent by a total of $134,300 due exclusively to meetings being held electronically due to the impacts of the COVID pandemic, eliminating the need for travel, accommodation, hall rental and food expenditures associated with undertaking these meetings:
    - FPC, RPC and LTC Committee Expenses – expected net underspending of $8,100;
    - ITC Board Meeting Expenses – expected underspending of $13,800;
    - LTC expense for Trustees, EC on LTC, and LTC and APC meetings – expected net underspending of $26,300;

- Meeting expense – expected underspending of $82,400primarily for Trust Council meetings;
- Staff Meetings – expected underspending of $3,800

- *Office Services* – expected underspending of $13,900 due to the requirement for less services like recycling, garbage disposal, etc with lower number of staff using office space due to the COVID pandemic.
- *Salaries and Benefits* – expected underspending of $146,900 due to vacancies in positions during the fiscal year. The significant areas of underspending are as follows:
  - Bylaw Enforcement Officer – vacant between April 1 to October 24, 2021, underspending of $29,000;
  - Bylaw Enforcement Admin Assistant – vacancy is expected for full fiscal year, underspending of $25,000;
  - Delay in hiring the new LPS Technician - vacant between April 1 to October 18, 2020, underspending of $24,000;
  - Senior Intergovernmental Policy Advisor – budget was too high as an error was made in budget calculations, underspending of $23,000;
  - SSI Island Planner – vacant between April 1 to September 6, 2020 underspending of $17,000;
  - Communications Specialist – vacant between September 13 to September 26, 2020, underspending of $9,000;
  - Some part-time unpaid leave for specific individual staff members, underspending of $15,000

- *Training and Conferences/Travel expenses*– net expected underspending of $87,700 due to meetings being held electronically due to the impacts of the COVID pandemic, eliminating the need for staff travel, accommodation, and food expenditures as well as conferences and training being held by webinar reducing the cost to attend.
- *Trustee Heath/Dental Benefit expenses* – underspending of $6,400 due to negotiation of lower rates by UBCM for the elected officials benefit program that began October 1, 2020.
- *Projects* - expected underspending of $80,000. Expected underspending is related to the following:
  - LTC projects – expected underspending of $30,900 against the budgeted $71,500 draw from reserve primarily due to LTC projects that will carry forward into next fiscal year for completion. A transfer of $40,600 will be required from the LTC Specific Reserve fund rather than the $71,500 that was included in the budget.
  - LTC Projects funded by grants – fewer than anticipated grants expected, resulting in $8,100 underspending.
  - SSIWPA – expected underspending of $3,500 due to a reduction in the number of meeting to be held to 4. The meeting expenditures budget was originally based on 12 meetings.
  - Strategic Plan Projects –
    - Expected underspending of $50,000 for Mapping Eelgrass and kelpbeds due to a delay in project work that missed the window to undertake this work during the spring and summer month. In addition, this work was originally going to be done in partnership with another organization and that has fallen through. Staff are considering options to undertake this work next fiscal;
    - Expected underspending of $9,700 in the stewardship education project which will be carried forward to next fiscal year;
    - Expected underspending of $19,300 in the Islands Trust Act Amendment project which will be carried forward to next fiscal year;

Underspending in strategic plan projects is somewhat offset by unanticipated spending of $34,000 for the regional freshwater management strategy representing a portion of the $190,000 grant awarded to Islands Trust under the provincial Healthy Watersheds Initiative for freshwater work in the Trust Area which was not included in budget and which is covered by matching grant income.

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

CONCLUSIONS:

The approved budget for fiscal year ending March 31, 2021 included approved expenditures of $8.2M. Current forecasted spending for the year is expected at $7.9M, which is under by $290,583 (4%). Underspending is primarily due to underspending due to staff vacancies, savings in meeting, travel and training expenditures due to the COVID-19 pandemic, as well as underspending on projects such as SSIWPA, LTC projects, and Strategic plan items.

Accounting standards dictate that activity associated with capital assets be removed from expenditures on the Statement of Operations and capitalized as a tangible capital asset on the Statement of Financial Position. The impact of activity for capital assets is realized in the Invested in tangible capital assets fund. The forecasted value of tangible capital asset activity in the forecasted financial is $112,082.

Fund transfers are anticipated from each of the three other funds: $21,956 from the GRSF, $40,619 from the LTC project specific reserve fund, and $17,597 will be transferred to the SSIWPA reserve fund for unspent special requisition funds.

Total anticipated transfers in the budget amounted to $501,150. Total forecasted transfer activity amounts to $157,060.

ATTACHMENT:

- **Third Quarter Forecast to March 31, 2020**

FOLLOW-UP: Forward to Trust Council for information as desired.

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

ISLANDS TRUST
Q3 Forecast to March 31, 2021

Acct #	Description	Annual Budget	YTD Actuals	*YTD Actuals Annualized*	Forecast to March 31/21	*Forecast Over (Under) budget $*	*Forecast Over (Under) budget %*
	REVENUES						
40300	Fees & Sales	**115,000**	109,144	145,525	132,144	17,144	15%
45000	Provincial Grant	**180,000**	180,000	180,000	180,000	-	0%
49001/49002	Other Grant Income	**12,000**	98,368	131,157	229,034	217,034	1809%
46000	Property Tax Levy General	**6,783,141**	6,783,141	6,783,141	6,783,141	-	0%
46100	Property Tax Levy Bowen	**303,020**	303,026	303,020	303,026	6	0%
46200	Special Levy Property Tax Requisition	**75,500**	75,500	75,500	89,597	14,097	19%
48000	Investment and Other Income	**85,000**	19,792	26,390	30,225	(54,775)	-64%
	Total Revenue	**7,553,661**	7,570,404	7,646,644	7,747,167	195,939	
	EXPENSES						
50500	Admin Cost Recovery	**(1,995,521)**	(1,459,589)	(1,946,119)	(1,995,521)	-	0%
50700	Admin Support Services	**1,995,521**	1,459,589	1,946,119	1,995,521	-	0%
50900	Amortization Expense	**140,000**	128,523	171,364	181,000	41,000	29%
50950	Applications Sponsored by EC	**5,000**	6,885	9,180	7,985	2,985	60%
50960	History and Heritage Funding Grants in Aid	**5,000**	-	-	5,000	-	0%
51000	Audit	**20,000**	(2,000)	(2,667)	20,000	-	0%
51500	Bank Charges & Interest	**4,000**	1,860	2,480	2,480	(1,520)	-38%
52500	Board of Variance	**1,100**	242	323	242	(858)	-78%
53500	Carbon Offset Purchases	**500**	(622)	(829)	-	(500)	-100%
54000	Committee Expense FPC	**4,918**	-	-	-	(4,918)	-100%
54100	Committee Expense RPC	**1,921**	-	-	-	(1,921)	-100%
54200	Committee Expense TPC	**1,324**	50	67	50	(1,274)	-96%
54300	Cultural Working Group	**2,500**	-	-	1,000	(1,500)	-60%
54500	Communications	**33,000**	11,774	15,699	36,507	3,507	11%
54580	FN Protocol Funds	**6,004**	955	1,273	3,874	(2,131)	-35%
55105	S/W Support & Maintenance	**76,700**	54,841	73,122	73,500	(3,200)	-4%
55200	Internet	**41,000**	35,956	47,941	47,941	6,941	17%
55500	Technical Support	**89,000**	71,537	95,383	85,000	(4,000)	-4%
56000	Contingency	**12,000**	1,539	2,052	2,052	(9,948)	-83%
56500	Contract Services	**58,500**	46,636	62,181	77,241	18,741	32%
57050	Elections "By Elections"	**5,000**	-	-	-	(5,000)	-100%
60000	Insurance	**151,385**	128,210	170,947	174,616	23,231	15%
61100	ITC "Board Honoraria"	**6,600**	3,700	4,933	5,550	(1,050)	-16%
61200	ITC "Board Meeting Expense"	**13,850**	67	90	100	(13,750)	-99%
61210	ITC "Board Training & Conferences"	**4,000**	-	-	1,000	(3,000)	-75%
61300	ITC "Property Management"	**72,000**	33,750	45,000	146,412	74,412	103%
61500	Conservation Planning & Land Securement	**15,000**	21,947	29,262	26,769	11,769	78%
61600	ITC "Ecosystem Mapping"	**15,000**	-	-	5,000	(10,000)	-67%
62000	Land Title Registrations	**1,500**	3,208	4,277	4,277	2,777	185%
63000	Legal "General"	**90,001**	57,003	76,003	95,239	5,238	6%
63100	Legal "Bylaw Enforcement Litigation"	**85,000**	57,750	77,001	76,000	(9,000)	-11%
63200	Legal "Litigation Defence"	**69,999**	103,966	138,622	125,000	55,001	79%
65000	LTC Trustee Expenses	**7,607**	466	621	2,082	(5,525)	-73%
65050	LTC "Executive Expense on LTC's"	**18,469**	553	738	1,000	(17,469)	-95%
65200	LTC Local Exp LTC Meeting Expenses	**28,377**	19,479	25,972	24,635	(3,742)	-13%
65210	LTC Local Exp APC Meeting Expenses	**3,630**	2,118	2,823	4,040	410	11%
65220	LTC Local Exp Communications	**5,000**	3,947	5,263	7,962	2,962	59%
65230	LTC Local Exp Special Projects	**4,999**	250	334	1,720	(3,279)	-66%
67000	Meeting Expense	**95,719**	9,093	12,124	13,350	(82,369)	-86%
67500	Memberships	**16,815**	2,578	3,437	4,286	(12,529)	-75%
68100	Notices Statutory & Non Statutory	**25,000**	8,128	10,838	21,492	(3,508)	-14%
69000	Office Rent	**397,940**	302,292	403,056	397,940	-	0%
69005	Office Services	**60,060**	34,605	46,140	46,140	(13,920)	-23%
70000	Postage & Courier	**10,000**	7,307	9,743	10,000	-	0%
74000	Recruitment	**8,000**	4,097	5,462	5,462	(2,538)	-32%
74900	Safety	**5,000**	4,530	6,040	6,040	1,040	21%
75100	Salaries - Admin Staff	**2,112,239**	1,495,163	1,993,550			
75110	Benefits - Admin Staff	**531,899**	376,278	501,704			
76100	Salaries - Planners & RPMs	**1,341,959**	924,520	1,232,693			
76110	Benefits Planners & RPM's	**344,710**	232,015	309,353	4,950,308	(146,863)	97%
77100	Salaries Planning Support Staff	**394,741**	300,157	400,209			
77110	Benefits Planning Support Staff	**99,897**	75,325	100,433			
78100	Salaries Bylaw	**217,565**	108,089	144,119			
78110	Benefits Bylaw	**54,161**	27,118	36,157			
79000	Stationary & Supplies	**33,000**	21,086	28,115	29,500	(3,500)	-11%
79500	Subscriptions	**6,500**	1,991	2,655	5,000	(1,500)	-23%
80100	Telephone	**14,000**	9,376	12,501	14,000	-	0%
80300	Mobile Devices	**23,400**	18,115	24,153	23,400	-	0%
81100	Training "Organization Wide"	**4,421**	768	1,024	4,421	-	0%
81200	Staff Meetings & Recognition	**8,753**	4,078	5,437	5,000	(3,753)	-43%

ISLANDS TRUST
Q3 Forecast to March 31, 2021

Acct #	Description	Annual Budget	YTD Actuals	*YTD Actuals Annualized*	Forecast to March 31/21	*Forecast Over (Under) budget $*	*Forecast Over (Under) budget %*
81300	Training & Conferences	**39,302**	14,038	18,717	19,027	(20,275)	-52%
81305	Travel for Training	**28,136**	20	27	820	(27,316)	-97%
82300	Travel	**61,343**	16,895	22,527	21,218	(40,125)	-65%
84100	Trustee Remuneration	**518,753**	392,388	523,184	518,753	-	0%
84110	Trustee Remuneration "CPP Expense"	**21,667**	14,260	19,013	18,859	(2,808)	-13%
84120	Trustee Remuneration Health/Dental Benefits	**43,561**	27,770	37,027	37,169	(6,392)	-15%
84140	Trustee Remuneration Pay In Lieu of Benefits	**1,000**	750	1,000	1,000	-	0%
84150	Trustee Remuneration "Employer Health Tax"	**10,135**	7,754	10,339	10,135	-	0%
	Operating Expenses Subtotal	**7,629,561**	5,235,174	6,980,232	7,408,595	(220,965)	
CAPITAL							
55100/55101	Hardware and Hardware Capital	**90,600**	100,779	134,373	101,000	10,400	11%
69100	Furniture and Equipment	**8,000**	5,663	7,550	8,000	-	0%
69500	Office Renovation	**-**	-	-	-	-	0%
	Capital Subtotal	**98,600**	**106,442**	**141,923**	**109,000**	10,400	
PROJECTS							
	LTC Projects	**71,500**	9,149	12,199	40,619	(30,881)	-43%
	LTC Projects Funded by Grants (590)	**12,000**	(1,083)	(1,444)	3,917	(8,083)	-67%
	LTA Work Funded by Special requisition (SWIPPA)	**75,500**	46,711	62,282	72,000	(3,500)	-5%
73001-A	Strategic Plan Projects			-		-	0%
	Map Eelgrass + Kelpbeds	**50,000**	-	-	-	(50,000)	-100%
	Develop a regional freshwater management strategy	**20,000**	5,000	6,667	54,000	34,000	170%
	Review Foreshore Policies/Bylaws + Develop Model Policy	**10,000**	-	-	10,000	-	0%
xbim	Map+Develop Water budgets for groundwater aquifers ***Added back, per TC r	**50,000**	3,074	4,098	50,000	-	0%
xbim	Create model OCP policies using groundwater budgets			-		-	0%
	Develop set of climate change, demographic + environmental data	**5,000**	5,000	6,667	5,000	-	0%
xbim	Broadcast public meetings	**7,100**	5,450	7,266	7,100	-	0%
	Develop and implement a stewardship education program	**15,000**	4,316	5,755	5,300	(9,700)	-65%
	Adopt and implement a Reconciliation Action Plan	**17,550**	6,360	8,480	17,550	-	0%
	Amend the Policy Statement introductory + definitions sections	**45,000**	11,497	15,329	25,672	(19,328)	-43%
	Housing Initiatives: 1 per year	**10,000**	92	123	10,000	-	0%
	Secretatiat Function	**12,000**	4,368	5,824	12,600	600	5%
*	Prior Year project carryover - Website Renewal	**45,000**	42,691	56,922	49,500	4,500	10%
*	Prior Year project carryover - Groundwater Sustainability Mapping	**10,000**	12,375	16,500	12,375	2,375	24%
	Electronic Data Management (EDM)	**5,500**	4,964	6,618	5,500	-	0%
	Prior Year project carryover - Photo Management	**5,500**	2,646	3,528	5,500	-	0%
	Projects Total	**466,650**	**162,610**	**216,814**	**386,632**	(80,018)	
	Total Expenditures	**8,194,811**	**5,504,226**	**7,338,968**	**7,904,227**	(290,583)	-4%
	Surplus (shortfall)	**(641,150)**			**(157,060)**	**486,522**	
	Funded by:						
	Transfer from (to) Investments in TCA	**-**			112,082		
	Transfer from (to) General Revenue Surplus Fund	**429,650**			21,956		
	Transfer from (to) LTC Project Specific Reserve Fund	**71,500**			40,619		
	Transfer from (to) SSIWPA reserve	**-**			(17,597)		
	Net Surplus (Shortfall)	**(140,000)**	**-**	**-**	**-**		
	Add back Amortisation Expense (not taxed, so removed for purposes of balancing	**140,000**					
	Add back Capital Expenditures (not expensed in year of purchase, so removed from actuals)						
	Balance	**-**	**-**	**-**	**-**		

BRIEFING

To:	**Executive Committee**	**For the Meeting of:**	February 24, 2021
From:	**Director, Administrative Services**	**Date Prepared:**	February 9, 2021
SUBJECT:	**Forecasted Over Expenditure by General Ledger Budget Line**		

PURPOSE:

To inform Executive Committee of forecasted overspending in individual general ledger (GL) accounts for the fiscal 2020/21 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 overexpenditure (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 overexpenditure, the Executive Committee will decide what initial corrective action will be taken, if any. Copies of all Executive Committee notifications and reports on overexpenditures will be copied to members of the Financial Planning Committee."*

Third quarter financial forecasts prepared based on December 31, 2019 actual information adjusted for anticipated spending for the remainder of the fiscal period have identified several 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 ($)	Rationale	Mitigation suggestion, if required
Amortization	140,000	181,000	41,000	More capitalised assets in the year and previous than originally anticipated driving	None. This is a non-cash expense which results in little to no impact to operations. Budgets for future year amortization expense has been adjusted to reflect new higher amounts.

				amortization expense.	
Contracted Services	58,500	77,241	18,741	Backfill for vacant staff positions and staff leaves related to LPS leg clerk, Island Planner, bylaw admin, and IS positions.	None. This overspending is more than offset by underspending in the area of salaries and benefits expense which is expected when overages are due to staff vacancies or leaves. This movement of spending is in accordance with Policy 6.5.2 section C3. 1).
Insurance	151,385	174,616	23,231	Hardened insurance market has resulted in increased premiums for Islands Trust. This is a trend seen across the whole insurance market.	None in this fiscal year. Forecasted expenses for the organisation as a whole are expected to be below budget thus no significant need to mitigate this area of overspending is required. Staff have been tasked with exploring other insurance options to mitigate future possible increases. This work is ongoing bit good progress has been made to date.
ITC Property Management	72,000	146,412	74,412	Additional work is being performed related to Species at Risk in the Trust Area. This work is being undertaken due to receipt of grant funds for SAR work.	None. All overspending is directly related to the ITC SAR work which is fully funded by grant funds.
Legal "Litigation Defence"	69,999	125,000	55,001	This figure it largely outside of our control as anticipating litigation against the Trust can be hard to predict. Specifically for the current year, there have been older delayed cases that have come up in court, and more	Mitigation of spending in this area may be difficult to achieve due to the nature of litigation defence. Potential to delay work on specific cases may be possible but would largely depend on the case and timing of litigation initiation.

				are expected in court in the final quarter of the year.	
Develop a regional freshwater management strategy	20,000	54,000	34,000	The full amount of overspending is due to receipt of HWI grant funds in the year. The grant funding will fully pay for the additional work driving the increase in costs.	None. Overspending is fully funded by specific new grant funding awarded by the provincial Healthy Watersheds Initiative.

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, many of these areas of underspending that are not mentioned will offset the above areas of overspending. Details of all forecasted overspending and underspending by line item can be found in the December 31, 2020 Financial Forecast presented to FPC at their February 17, 2021 meeting.

On an overall basis, the approved budget provided for spending of approximately $8.19M. Forecasted spending is anticipated at approximately $7.9M for the fiscal year, generating a net underspending of approximately $290,000. Adjustments to remove capital spending at year-end will further increase the noted level of underspending. As such, it does not appear that the areas of individual overspending noted above will 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: Russ Hotsenpiller, Chief Administrative Officer/

Islands Trust

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	March 10, 2021
From:	Director, Administrative Services	**Date Prepared:**	February 10, 2021

SUBJECT: **Amendments to Policy 6.3.2 Special Property Tax Requisition**

This RFD is heading to the March Trust Council meeting for discussion, in response to a motion passed at their September 2020 meeting requesting recommendations on policy revisions. Staff are sharing this report with FPC in advance of Trust Council as courtesy, acknowledging the role FPC plays in advising Trust Council on financial matters, and acknowledging that recommendations in this policy may influence discussion on the current draft budget under review by FPC. Staff are continuing to refine amendments to this policy prior to advancing it to Trust Council's upcoming meeting.

RECOMMENDATION:
That Trust Council approve the amendments to Policy 6.3.2 Special Property Tax Requisition as presented.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The recommended policy amendments provide clarity to important topics that will guide legislatively-appropriate spending of public funds at the Islands Trust.

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1 PURPOSE:

To provide recommendations on amendments to *Policy 6.3.2 Special Property Tax Requisition*, as directed by Trust Council.

2 BACKGROUND:

At its meeting in September 2020, Trust Council made the following resolution:

TC 2020-087
That Trust Council request staff to recommend amendments to Trust Council Policy 6.3.2 to address the use of unspent special property tax requisition funds on new programs or initiatives when the original program or initiative remains ongoing.

The resolution was made following a discussion regarding the ability and appropriateness of the Salt Spring Island (SSI) Local Trust Committee (LTS) to spend SSI Watershed Protection Alliance (SSIWPA) special requisition surplus funds for LTC projects outside of Bylaw 154, rather than using the monies to reduce the subsequent special requisitions for SSIWPA's ongoing work.

Trust Council passed a motion permitting the use of the SSIWPA surplus funds by the SSI LTC "for water sustainability projects that do not require coordination through the local trust committee's delegated authority under Trust Council Bylaw No. 154". Council noted during discussion that the policy guiding the use of special requisition surplus funds for ongoing local programs was unclear and consequently requested a review of the policy be undertaken. SSI LTC did not undertake work requiring the use of SSIWPA surplus funds in the fiscal year, but is requesting use of these funds for local projects in the upcoming fiscal 2021/22.

Staff have reviewed *Policy 6.3.2 Special Property Tax Requisition*, updating it to provide clarity that special requisition surplus funds must be applied to the local program for which they were directly requisitioned, and only at the completion of the project or program will any unspent surplus funds be permitted for other uses by the LTC. This clarity aligns the intent of the policy authors at the time it was written, as recalled by staff involved in amending the policy in 2013 which aligns with typical local government use of local area taxes as described in the Community Charter Part 7, Division 5, section 216 (5) which reads: *"Revenues from a local service tax may only be expended for the local area service in relation to which it is imposed."*

Staff have noted during review that relevant sections of legislation in the Community Charter governing the Islands Trust's use of reserve funds is not appropriately reflected in the policy. In particular, updates to the policy have been made to reflect the content of Community Charter Part 6, Division 4, section 189 (1) and (2) which read:

"(1) Subject to this section, money in a reserve fund, and interest earned on it, must be used only for the purpose for which the fund was established.

(2) If the amount to the credit of a reserve fund is greater than required for the purpose for which the fund was established, the council may, by bylaw, transfer all or part of the amount to another reserve fund."

In addition to clarifying the use of special requisition surplus funds for multi-year initiatives, staff have taken the opportunity to update other portions of the policy in areas such as: defining terminology used in the policy; updating process instructions for LTCs wishing to propose a special requisition in their local trust area; and updated references to related policies. These latter-noted amendments are administrative in nature and do not alter the nature, substance, or intent of the policy in any significant manner.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: Clearer process outlining access to special requisition funding will allow LTCs to better plan and manage requests for funding each year.

FINANCIAL: Greater clarity on the use of special requisition surplus funds allows for more

POLICY: Policy 6.3.2 Special Property Tax Requisition

IMPLEMENTATION/COMMUNICATIONS: If approved by Trust Council, the policy will be updated and included on the Islands Trust website. Communication to LTCs via Regional Planning Managers and the Director, Local Planning Services. Finance staff will support FPC in making sure policy is adhered to annually as part of the budget process.

FIRST NATIONS: None.

OTHER: None.

4 RELEVANT POLICY(S): Policy 6.3.2 - Special Property Tax Requisition

5 ATTACHMENT(S):

RESPONSE OPTIONS

Recommendation: That Trust Council approve the amendments to Policy 6.3.2 Special Property Tax Requisition as presented.

Alternative: Other policy amendments as directed by Trust Council.

Prepared By: Director, Administrative Services
Director, Local Planning Services
Manager, Legislative Services

Reviewed By/Date: Chief Administrative Officer/February 11, 2021

Policy:	6.3.2
Approved By:	Trust Council
Approval Date:	December 10, 2004
Amendment Date(s):	June 16, 2005; September 11, 2013
Policy Holder:	Director of Administrative Services

SPECIAL PROPERTY TAX REQUISITION

Purpose

To permit an individual local trust committee (LTC) to request a special property tax requisition for additional operations that are not included within the general operations of all LTCs, or that require an enhanced level of service or funding beyond the capacity of the base budget . Special property tax requisitions are approved by the Islands Trust Council.

A. Definitions

n/a

Special property tax requisition – a property tax requisition levied to taxable properties within a specific local trust area only.

Financial Plan Bylaw – The bylaw that approves the financial plan (i.e.: the budget) for any given fiscal year.

B. Policy

1. General

Commented [JM1]: Add: Relevant Community Charter sections

1.1 The *Islands Trust Act* provides the Islands Trust Council with the necessary authority to implement a special property tax requisition in respect of a local trust area;

1.2 Section 10 of the *Islands Trust Act* enables the Islands Trust Council to delegate additional powers to a LTC and to require that related operations be funded by a special property tax requisition in respect of the relevant local trust area;

1.3 A proposed special requisition related to a local trust area must be incorporated into the annual Islands Trust ~~budget~~ Financial Plan ~~b~~Bylaw and approved by the Islands Trust Council and the Minister.

2. Budget Submission

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 undertake or propose a LTC project valued at $5,000 or higher ~~a specific “additional operation” must~~ ascertain and develop a ~~budget~~ program budget funding request~~,~~ to be presented for preliminary consideration by Trust Council in December of each year. Trust Council will determine if the proposed project constitutes an additional operation requiring special requisition for funding under this policy.

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 and handled in accordance with ~~the Islands~~ Trust Council polices 2.1.6 *Legal Advice* ~~Policy.~~ and 6.9.2 *Legal Services Access.*

3. Evaluation Criteria

3.1 The Islands Trust Council will evaluate and consider includinge~~e~~ 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.

3.1.4 the program cost does not extend beyond the capacity of the base budget as determined by Trust Council.

3.2 If none of the above criteria apply or if Trust Council does not approve a LTC budget funding request, then the LTC can propose a special requisition for its local trust area as a means of funding the proposed program.

3.3 Despite section 3.1 and 3.2 of this policy, where a delegation bylaw adopted by Trust Council pursuant to section ~~S.~~10 of the *Islands Trust Act* specifies that all or part of a LTC’s operations related to delegated powers are to be funded by a special tax requisition within a local trust area, related requests from a LTC that are included in the preliminary Islands Trust budget must be in accordance with the requirements of the delegation bylaw.

3.4 A special property tax requisition will not be considered by Trust Council for an amount totaling less than $5,000 per local trust area~~LTC~~.

3.5 The process for development and approval of special property tax requisitions is subject to the provisions of Trust Council Policy 6.3.1 – *Budget Process* ~~*Policy*~~.

4. Public Consultation

4.1 The LTC must solicit feedback from the public in the local trust area, minimally through a mechanism of advertising and otherwise advising the public of the purpose and the cost of the proposed special requisition.

4.2 Programs funded through special requisition that extend into multiple fiscal years must solicit feedback in accordance with section 4.1 in each fiscal year where the special requisition is proposed.

4.~~2~~3 The feedback received, if any, must be considered by the Islands Trust Council prior to the final adoption of any bylaw that incorporates the special property tax requisition.

4.4 Trust Council will not approve special requisition funding for initiatives that have not undergone public consultation.

5. Approval

5.1 The proposed special property tax requisition must be formally requested by resolution of the LTC before being considered by the Islands Trust Council.

5.2 The proposed special requisition will be presented for approval to Trust Council in March of each year.

5.3 When presented to Trust Council, the special requisition proposal must be accompanied by a completed Special Property Tax Requisition Checklist outlined in section 7 ~~below~~.

5.4 The special requisition(s) will be included in the Islands Trust ~~budget bylaw~~Financial Plan Bylaw and forwarded by the Islands Trust Council to the minister responsible for the *Islands Trust Act* for approval. If the minister approves, the minister and Islands Trust staff will subsequently forward the requisition(s) to the Minister of Finance~~,~~ for collection within the relevant jurisdictions.

5.5 The Minister of Finance adds a collection fee to the requisition in calculating the amount of the levy to be assessed to property owners.

6. Funds Allocation

6.1 Once approved by Islands Trust Council within the annual Financial Plan Bylaw~~budget bylaw~~, the LTC is authorized to undertake the approved initiative at its discretion.

6.2 The LTC must not authorize the expenditure of funds~~,~~ generated through ~~the~~ a special property tax requisition~~,~~ for any purpose other than that for which the requisition was approved.

6.3 Any funds~~,~~ generated through the special requisition~~,~~ which are unspent at the conclusion of the fiscal year~~,~~ will be held in reserve for the LTC's use in the subsequent fiscal year to:

6.3.1 reduce the amount of the special requisition for the initiative in the next fiscal year;

6.3.2 complete the previously approved initiative or program; or

6.3.3~~2~~ in the event the previously approved initiative is complete, to undertake a new program within the local area at the request of the LTC, subject to Trust Council's approval of a bylaw permitting the requested use, in accordance with the Community Charter Part 6, division 4, section 289. ~~a further resolution of the LTC to do so.~~

Commented [JM2]: Wordsmithing en route when my eyes are less weary…

6.4 Any special requisition funds held in reserve under section 6.3 that will be spent in a year must be included in the approved financial plan bylaw prior to any expenditures being incurred. If a transfer from this reserve fund was not included in the financial plan bylaw, a budget amendment may be required under Policy 6.5.2 Budget Control and Adjustment Authority.

6.5 Unspent special requisition funds cannot be used to offset a general property tax requisition.

7. Special Property Tax Requisition Checklist

Annual Budget Submission

Description of Task	**Deadline**	**Date Completed**
Local Planning Services staff ~~assigned to LTCs~~ develop ~~"~~'additional operations~~"~~' budget funding proposal ~~on behalf of~~for LTC's approval ~~prior to December Trust Council meeting~~ and submit them to Financial Planning Committee (FPC) for review prior to December Trust Council meeting.	November FPC meeting	
Director of Local Planning Services presents ~~"~~'additional operations~~"~~' budget funding proposals to Financial Planning Committee, with input from LTCs, indicating whether any of the proposed 'additional operations' are related to delegated powers and therefore must be funded through a special property tax requisition.	December Trust Council meeting	
Financial Planning Committee makes recommendations to Trust Council regarding budget funding 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	

If ~~December~~ Trust Council does not approve the LTC ~~"~~'additional operations'~~"~~ budget funding 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, each of the following is required to receive approval of a special property tax requisition:		
• LTC passes resolution to pursue special property tax requisition to fund the ~~"~~'additional operations~~"~~' ~~budget~~ proposal:	Late December - ~~January~~early February	
- C~~c~~opy of resolution attached		
• LTC requests staff to conduct the required public consultation on the program proposed under the special tax requisition ~~proposal~~:	Early- to ~~M~~mid-February	
- C~~c~~opy of advertisement attached		
- I~~i~~f a public meeting is held regarding the proposed program, minutes of the meeting and related discussion attached		
- ~~w~~Written summary of public feedback attached		
• Staff prepare Request for Decision (RFD) proposed by LTC for the March Trust Council meeting~~binder~~, requesting a bylaw to authorize a special property tax requisition. The RFD will include an assessment of organizational and other implications, and a completed copy of this checklist along with any attached documentation noted throughout the checklist.	February FPC meeting (mid-February)	

C. Legislated References

Islands Trust Act, S.10, S.14(3)(c)(iii), and S.47(5)

Community Charter, Part 6, Division 4, S.189 (1) and (2)

~~Islands Trust Council Delegation Bylaw 154, 2013~~

~~Islands Trust Council Policy *6.3.2 – Special Property Tax Requisition*~~

~~Islands Trust Council Policy *6.5.1 – Reserves and Surplus*~~

~~Islands Trust Council Policy *7.2.6 – Municipal Tax Requisition Calculation*~~

D. Links to Supporting Forms, Documents, Websites, Related Policies and Procedures

Commented [JM3]: Will be hyperlinked when new website is done I presume

~~n/a~~ Islands Trust Council Delegation Bylaw 154, 2013

Islands Trust Council Policy *2.1.6 – Legal Advice*

Islands Trust Council Policy *6.3.2 – Special Property Tax Requisition*

Islands Trust Council Policy *6.5.1 – Reserves and Surplus*

Islands Trust Council Policy *6.5.2 – Budget Control and Adjustment Authority*

Islands Trust Council Policy 6.9.2 - *Legal Services Access*

Islands Trust Council Policy *7.2.6 – Municipal Tax Requisition Calculation*

BRIEFING

To:	**Financial Planning Committee**	**For the Meeting of:**	February 17, 2021
From:	**Director Administrative Services**	**Date Prepared:**	February 8, 2021
SUBJECT:	**Changes to the Draft 2021/22 Budget**		

PURPOSE:

To inform the Financial Planning Committee (FPC) of changes made to the draft 2021/22 budget since it was last reviewed by the Committee.

BACKGROUND:

Since FPC met in January and reviewed the 2021/22 budget draft 2, version 1, the following activities and budget amendments have taken place:

Grant Funding:

- Islands Trust has been awarded a grant under the provincial Healthy Watersheds Initiative (HWI) in the amount of $190,000 for freshwater work in the Trust Area. Of this amount, $156,000 is anticipated to be spent in fiscal 2021/22. This revenue amount has been included in the budget, along with the expenses it will fund: Freshwater Sustainability Strategy $86,000; LTC Freshwater Projects (Hornby $20,000, Lasqueti $20,000, Salt Spring $5,000); and Heritage Mapping Phase 1 $25,000.

Salt Spring Island (SSI) Local Trust Committee (LTC) Projects:

- The SSI LTC passed the following resolutions at their January meeting requesting a total of $155,500 for funding associated with freshwater work in the SSI local trust area.

  SSI 2020-001 (re: SSIWPA)
  THAT the Salt Spring Island Local Trust Committee request a special property tax requisition for $75,500 from the Salt Spring Island Local Trust Area in the 2021/2022 fiscal year, subject to Trust Council Policy 6.3.ii, in order to fund coordination of watershed management on Salt Spring Island, using the powers delegated to the Salt Spring Island Local Trust Committee by Trust Council Bylaw No. 154.

  This $75,500 was already included in the draft budget in anticipation of this resolution from the SSI LTC, and therefore no monetary changes have been made to the budget to account for this resolution.

  SSI 2020-004
  That the Salt Spring Island Local Trust Committee request that Islands Trust Council amend the 2021/22 draft budget to include a draw of $30,000 from Salt Spring Island Local Trust Committee surplus funds – which includes the remainder of the constituency grant received by SSIWPA in 2017 – for the development of a Weston Lake Water Availability and Climate Change Assessment Study to be carried out by a contractor in cooperation with the Capital Regional District.

SSI 2020-008
That the Salt Spring Island Local Trust Committee requests that Trust Council amend the 2021/22 draft budget to include the allocation of up to $50,000 from Salt Spring Island Local Trust Committee surplus funds to hire a contractor to guide the development of a strategic watershed protection plan for Salt Spring Island and that the funds would only be expended with explicit approval of the Local Trust Committee.

The total request of $80,000 from these resolutions has been included in the budget as a draw from Special Requisition Surplus funds, in line with TC's direction to permit the use of the SSIWPA surplus for SSI LTC projects, as follows:

TC 2020-086
"*That Trust Council authorize the Salt Spring Island Local Trust Committee to use unspent special property tax requisition funds from previous fiscal years to undertake water sustainability projects that do not require coordination through the local trust committee's (LTC's) delegated authority under Trust Council Bylaw No. 154."*

Trust Council passed a related resolution at the same meeting which reads:

TC 2020-087
That Trust Council request staff to recommend amendments to Trust Council Policy 6.3.2 to address the use of unspent special property tax requisition funds on new programs or initiatives when the original program or initiative remains ongoing.

This additional resolution was to address the fact that policy was not perfectly clear on this instance on how special requisitioned funds could be handled. Staff have completed this request for TC for consideration at their upcoming meeting. Adopted policy changes may influence how requested funds for this work is handled in the budget.

- The SSI LTC has also adopted a project charter and a "budget in principle" for a Housing Action Program totalling $45,000. LTC projects of this magnitude may constitute an 'enhanced service level that reflects a unique demand', as cited in section 2.1 of TC policy 6.3.2 Special Property Tax Requisition. Such projects are required to be presented to Trust Council in December each year, also outlined in the noted policy. Because this project has not met the timelines under policy, staff have not included this amount in the current draft budget. However, a business case has been drafted by staff for consideration by FPC/TC for budget inclusion. Staff will receive direction from FPC to include or not include this project in the recommended budget to TC.

Increased Staffing Levels:

- RPC Resolution for a Freshwater Co-op Student:
  At its December meeting, RPC passed the following resolution:

  RPC 2020-086 "that Regional Planning Committee request staff to advise the Financial Planning Committee to adjust the budget by $18,000 to accommodate Watershed Ecosystems Technologist co-op student position for the summer 2021 term, subject to the approval of Healthy Watershed Initiative grant funding."

  This resolution was made in response to a staff request for a co-op student in recognition that new freshwater projects as a result of the HWI grant funding would increase the workload of the freshwater specialist at the Trust. Finance staff have included $20,007 in the current draft of the budget for co-op salaries and benefits which is includes potential tuition scholarship funding which all PSA co-op students are eligible to apply for.

- Part-time Administrative Assistant:

A request from the Gabriola office for a part-time administrative assistant has been fulfilled with the addition of a 0.2FTE for the office. Admin staff have been stretched with the addition of Zoom meeting administration and general increases in workloads. This position is an "as and when" position which means they will only be called upon when needed and there is no obligation for minimum hours to be offered each pay period. Budget funding for this role is included at approximately $12,400.

Website Project:

- Third quarter review of projects by staff have identified that an additional $7,000 is required to complete the website project next fiscal year. This amount is included as an additional project funded from surplus.

Carry Forward of Unspent Project Funds:

- Stewardship Education:
  The draft budget has been updated to include an additional $9,000 draw from surplus funds to acknowledge unspent monies for Stewardship Education in the current fiscal year will be used next fiscal year, as requested by TPC via the following resolution:

  TPC 2021-010 "That Trust Programs Committee request that the Financial Planning Committee include in the Fiscal Year 2021/22 Budget $24,000 for Strategic Plan Item No. 21 - Develop and implement a stewardship education program directed towards the public, industry and stakeholders in the Trust Area (increased from $15,000), in recognition of the fact that the Committee intends to underspend its Stewardship Education Program budget in 2020/21 by $9,000."

o Policy Statement Amendment:
  As part of third quarter forecasting, staff have determined that $19,400 of monies in the current year Policy Statement (PS) Amendment budget will remain unspent at the end of the fiscal year. The previous draft of the budget included $10,000 in carryover funding. The current draft of the budget has increased the carryover funding by the additional $9,400, which increases the draw on surplus funds by this same amount. The draft budget also includes new funding in next fiscal for $10,000 (also funded from surplus, already included in previous budget draft), which brings total funding for the PS Amendment project in next year's budget to $29,400.

Trustee Remuneration

- BC Statistics 12 month CPI information has been released for the month of December 2020. CPI information is used in the calculation of trustee remuneration in accordance with Policy 7.2.1 Trustee Remuneration. December 2020 CPI is reflected at 1.1%, compared to the previous draft version of 1.2%. The change is reflected in the draft budget.

BIM Levy:

- Changes to the budget have increased overall expenditures in the budget which impact general taxation as well as the BIM tax levy.
- The departmental allocation of expenses 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 26.8% versus the previous budget draft rate of 27.7% which contributes to an increase in the BIM levy – mainly due to increased spending the LPS.
- The BIM levy is calculated at $311,880 in the current draft budget, which is lower than the previous draft budget amount. The current budget figure represents an increase over the prior year levy of $8,859 or 2.92%. Of this 2.92%, 1.1% is expected to be collected from factors associated with NMC in the taxable property base.

Draw from Surplus changes:

The total draw from all surplus funds is $597,000 in the current draft budget, compared to $363,000 in the previous version of the draft budget. Staff caution FPC and TC that funding this level of the annual budget from surplus puts pressure on tax increases in future years if reductions in budgeted expenses is not made and the policy minimum remains at current levels, as a contribution to surplus will be required to rebuild the balance. A breakdown of the total surplus draw is as follows:

- General Surplus: The previous version of the draft budget included a draw from general surplus of $363,000. The current draft of the budget includes a draw from general surplus of $358,400. This $4,600 decrease from the previous budget draft as a result of the following changes:
    - Remove funding for FWSS work, now taking place in current fiscal year due to grant monies awarded -$30,000
    - Add additional carryover funds for the PS Amendment project +9,400
    - Add carryover funds from Stewardship education program +9,000
    - Add new funding for the website project +7,000
- LTC-Project Specific Reserve: The previous version of the draft budget included a draw from LTC-specific reserve funds of $159,000. The current draft of the budget retains this same amount.
- SSIWPA surplus: An additional draw from SSIWPA surplus funds have been included in the amount of $80,000 for freshwater work associated with SSI LTA.

Public Consultation completed:
The communications team has conducted the budget public consultation and has consolidated results for FPC's review as a separate agenda item.

Summary of Budget Changes:
Expenses
The current draft budget totals $9.048M (including amortisation expense) which is an overall budget increase of approximately $256,000 from the previous draft reviewed by FPC. The main drivers of this increase are summarised as follows:

- Addition of approved HWI grant spending +156,000.
- SSI LTC projects funded by SSIWPA reserve fund +$80,000
- Removal of Freshwater project funding now to be completed in the current fiscal year with grant funds - $30,000
- Additional project carry over funds totalling +$18,400.
- Addition of freshwater co-op student +$20,000
- New project funds for website +$7,000

Revenues
Sources of revenue to fund budgeted expenses:

- $383,000 of expenses are funded by specific grant funds (ITC SAR, ITC Watersheds, IT HWI)
- $188,000 of expenses are funded by the annual provincial and other non-specific grant monies;
- $7,082,276 of expenses are funded by general property taxes;
- $311,880 of expenses are funded by the BIM tax levy;
- $75,500 of expenses are funded by special property tax requisition;
- $597,400 of expenses are funded by transfers from surplus funds;
- $120,000 of expenses are funded by application fees revenue;
- $60,000 of expenses are funded by investment income;
- $218,000 of expenses relate to amortization expense which is has no funding given its non-cash nature.

The current draft budget has a general tax increase is 3.72% plus an additional 0.87% from NMC factors, resulting in an increase to total general taxation of $311,346.

The current draft budget has a BIM tax levy increase of 2.9%, of which 1.1% will come from NMC in property base. The resulting BIM levy is $311,733.

The projected balance in surplus at the end of fiscal 2021/22 based on the current version of the draft budget is approximately 84% - 87% of the recommended minimum balance per Policy 6.5.1 Reserves and Surplus, or approximately $1.74M versus the $2.0M minimum balance requirement, which represents a shortfall of approximately $260,000. This calculation takes into consideration anticipated results from the current fiscal year plus the draft budget for next fiscal year. If actual results from the current year vary significantly, 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: Russ Hotsenpiller, Chief Administrative Officer/February 9, 2021

ISLANDS TRUST
BUDGET DRAFT: 2021/22

		2018/19	2019/20		2020/21			2021/22	Budget-Budget Comparisons		Budget-Actual Comparisons	
	Amt to balance budget, excluding amort =	-	(0)		(0)			(0)				
		ACTUALS	BUDGET	ACTUALS	**BUDGET** (COVID-19 amended)	Q3 Actuals	Q3 Forecast	**Draft BUDGET**	*Budget Change $*	*Budget Change %*	*Draft budget vs 2019/20 Actuals*	*Draft Budget to 2019/20 Actuals % change*
	REVENUE											
40300	Fees & Sales	166,154	160,000	102,051	115,000	109,144	132,144	**120,000**	*5,000*	*4.3%*	*17,949*	*18%*
45000	Provincial Grant - Unrestricted	180,000	180,000	180,000	180,000	180,000	180,000	**180,000**	*-*	*0.0%*	*-*	*0%*
	Provincial Grant - Restricted (Healthy Watersheds Initiative)						34,000	**156,000**	*156,000*	*#DIV/0!*	*156,000*	*#DIV/0!*
	Provincial Grant - Restricted (ITC Conservation Stimulus)							**22,000**	*22,000*		*22,000*	
	Federal Grant - Restricted (ITC Species at Risk)					96,767	187,000	**205,000**	*205,000*		*205,000*	
49001	Contingent Grants - Projects	8,329	12,000	13,201	12,000			**8,000**	*(4,000)*	*-33.3%*	*(5,201)*	*-39%*
46000	Property Tax Levy - LTA	6,312,331	6,501,701	6,696,752	6,783,140	6,783,141	6,783,141	**6,783,140**	*-*	*4.6%*	*86,388*	*1%*
3.72%	Property Tax Levy - LTA General Increase	126,247	130,034					**252,333**	*252,333*		*252,333*	
0.87%	Property Tax Levy - LTA NMC Increase	63,123	65,017					**59,013**	*59,013*		*59,013*	
46200	Special Tax Requisition - SSI LTA (SSIWPA)	98,500	98,500	98,500	75,500	75,500	89,597	**75,500**	*-*	*0.0%*	*(23,000)*	*-23%*
	Property Tax Levy - Bowen	293,933	329,634	329,634	303,021	303,026	303,026	**303,021**	*-*	*2.9%*	*(26,613)*	*-8%*
1.8%	Property Tax Levy - Bowen General Increase							**5,439**	*5,439*		*5,439*	
1.1%	Property Tax Levy - Bowen incresae expected from NMC							**3,273**	*3,273*		*3,273*	
48000	Interest Income	104,385	80,000	102,281	85,000	19,792	22,792	**60,000**	*(25,000)*	*-29.4%*	*(42,281)*	*-41%*
49000	Other income	8,692	152,000	161,853	-	3,034	10,467	**0**	*-*		*(161,853)*	*-100%*
47000	Transfer from General Revenue Surplus Fund		84,500		429,650			**358,400**	*(71,250)*	*-16.6%*	*358,400*	*#DIV/0!*
47000	Transfer from LTC Specific Reserve Fund		71,500		71,500			**159,000**	*87,500*	*122.4%*	*159,000*	*#DIV/0!*
	Transfer from SSIWPA Reserve Fund							**80,000**	*80,000*		*80,000*	*#DIV/0!*
	Total Revenue	7,361,694	7,864,886	7,684,271	**8,054,811**	**7,570,404**	***7,742,167***	**8,830,119**	*775,308*	*9.6%*	*1,145,848*	*15%*
									775,308			
	EXPENSES											
50900	Amortization	79,978	75,000	175,329	140,000	128,523	181,000	**218,000**	*78,000*	*55.7%*	*42,671*	*24%*
50950	Applications sponsored by Exec Committee	10,050	5,000	2,035	5,000	6,885	7,985	**5,000**	*-*	*0.0%*	*2,965*	*146%*
50960	History and Heritage Funding Grants-in-Aid	1,500	5,000	4,500	5,000	0	5,000	**5,000**	*-*	*0.0%*	*500*	*11%*
51000	Audit	23,725	20,000	13,725	20,000	(2,000)	20,000	**20,000**	*-*	*0.0%*	*6,275*	*46%*
51500	Bank Charges & Interest	3,176	4,000	4,181	4,000	1,860	2,480	**4,000**	*-*	*0.0%*	*(181)*	*-4%*
52500	Board of Variance	747	500	1,974	1,100	242	242	**1,100**	*-*	*0.0%*	*(874)*	*-44%*
53500	Carbon Offset Purchases	300	500	(922)	500	(622)	0	**-**	*(500)*	*-100.0%*	*922*	*-100%*
54000	Committee Meeting Expense - FPC	5,965	7,000	2,269	4,918	0	0	**-**	*(4,918)*	*-100.0%*	*(2,269)*	*-100%*
54100	Committee Meeting Expense - RPC	3,049	4,000	1,526	1,921	0	0	**-**	*(1,921)*	*-100.0%*	*(1,526)*	*-100%*
54200	Committee Meeting Expense - TPC	4,973	5,000	2,200	1,324	50	50	**1,000**	*(324)*	*-24.5%*	*(1,200)*	*-55%*
54300	Cultural Working Group	-	-	75	2,500	0	1,000	**-**	*(2,500)*	*-100.0%*	*(75)*	*-100%*
54500	Communications and ITC Fundraising	40,666	40,000	16,243	33,000	11,774	36,507	**49,000**	*16,000*	*48.5%*	*32,757*	*202%*
54580	FN Protocol Funds	-	5,000	1,831	6,000	955	3,874	**-**	*(6,000)*	*-100.0%*	*(1,831)*	*-100%*
55105	SW Support and Licensing	59,371	81,000	64,521	76,700	54,841	73,500	**103,900**	*27,200*	*35.5%*	*39,379*	*61%*
55200	Internet	48,022	42,330	43,895	41,000	35,956	47,941	**48,000**	*7,000*	*17.1%*	*4,105*	*9%*
55500	Technical Support	74,180	90,000	89,251	89,000	71,537	85,000	**88,000**	*(1,000)*	*-1.1%*	*(1,251)*	*-1%*
56000	Contingency	48	14,000	2,737	12,000	1,539	2,052	**5,000**	*(7,000)*	*-58.3%*	*2,263*	*83%*
56500	Contract Services	96,265	79,000	66,801	58,500	46,636	77,241	**45,000**	*(13,500)*	*-23.1%*	*(21,801)*	*-33%*
57000	Elections - General	125,868	-	-	-	-	-	**-**	*-*	*0.0%*	*-*	
57050	Elections - By-elections	14,997	7,000	61	5,000	0	0	**-**	*(5,000)*	*-100.0%*	*(61)*	*-100%*
60000	Insurance	106,588	106,382	119,259	151,385	128,210	174,616	**185,000**	*33,615*	*22.2%*	*65,741*	*55%*
61100	ITC - Board Honoraria	6,850	8,000	7,000	6,600	3,700	5,550	**6,600**	*-*	*0.0%*	*(400)*	*-6%*
61200	ITC - Board Meeting Expense	11,451	16,250	8,982	13,850	67	100	**6,925**	*(6,925)*	*-50.0%*	*(2,057)*	*-23%*
61210	ITC - Board Training & Conferences	94	4,000	3,010	4,000	0	1,000	**2,000**	*(2,000)*	*-50.0%*	*(1,010)*	*-34%*
61300	ITC - Property Management	55,835	65,000	61,067	72,000	33,750	146,412	**124,810**	*52,810*	*73.3%*	*63,743*	*104%*
61500	ITC - Conservation Planning & Land Securement	13,366	18,000	12,177	15,000	21,947	26,769	**30,000**	*15,000*	*100.0%*	*17,823*	*146%*
61600	ITC - Ecosystem Mapping	22,000	15,000	1,449	15,000	0	5,000	**20,000**	*5,000*	*33.3%*	*18,551*	*1280%*

ISLANDS TRUST
BUDGET DRAFT: 2021/22

		2018/19	2019/20		2020/21			2021/22	*Budget-Budget Comparisons*		*Budget-Actual Comparisons*	
	Amt to balance budget, excluding amort =	-	(0)		(0)			(0)				
		ACTUALS	BUDGET	ACTUALS	**BUDGET** (COVID-19 amended)	Q3 Actuals	Q3 Forecast	**Draft BUDGET**	*Budget Change $*	*Budget Change %*	*Draft budget vs 2019/20 Actuals*	*Draft Budget to 2019/20 Actuals % change*
62000	Land Title Registrations	3,476	3,000	3,600	1,500	3,208	4,277	**4,500**	*3,000*	*200.0%*	*900*	*25%*
63000	Legal - general	73,003	90,000	80,475	90,000	57,003	95,239	**90,029**	*29*	*0.0%*	*9,554*	*12%*
63100	Legal - bylaw enforcement litigation	97,524	60,000	81,806	85,000	57,750	76,000	**85,048**	*48*	*0.1%*	*3,242*	*4%*
63200	Legal - litigation defence	64,387	25,004	89,639	70,000	103,966	125,000	**90,050**	*20,050*	*28.6%*	*411*	*0%*
65000	LTC "Trustee Expenses"	6,928	10,000	4,745	7,610	466	2,082	**5,000**	*(2,610)*	*-34.3%*	*255*	*5%*
65050	LTC "Executive Expense on LTC's"	18,274	24,000	14,458	18,469	553	1,000	**12,000**	*(6,469)*	*-35.0%*	*(2,458)*	*-17%*
65200	LTC Meeting Expenses	37,579	40,000	39,150	28,378	19,479	24,635	**36,000**	*7,622*	*26.9%*	*(3,150)*	*-8%*
65210	LTC Local Exp APC Meeting Expenses	5,745	6,000	8,096	3,632	2,118	4,040	**5,400**	*1,768*	*48.7%*	*(2,696)*	*-33%*
65220	LTC Local Exp Communications	3,144	5,000	5,166	5,000	3,947	7,962	**5,000**	*-*	*0.0%*	*(166)*	*-3%*
65230	LTC Local Exp Special Projects	3,491	5,000	4,648	5,000	250	1,720	**5,000**	*-*	*0.0%*	*352*	*8%*
67000	Meeting Expense	167,826	109,200	136,652	95,718	9,093	13,350	**59,000**	*(36,718)*	*-38.4%*	*(77,652)*	*-57%*
67500	Memberships	13,406	15,100	13,822	16,815	2,578	4,286	**15,210**	*(1,605)*	*-9.5%*	*1,388*	*10%*
68100	Notices - Statutory & Non-Statutory	19,755	25,000	18,085	25,000	8,128	21,492	**21,000**	*(4,000)*	*-16.0%*	*2,915*	*16%*
69000	Office - Lease costs	387,820	381,500	406,751	397,940	302,292	397,940	**388,700**	*(9,240)*	*-2.3%*	*(18,051)*	*-4%*
69005	Office - outside services	53,754	56,600	58,256	60,060	34,605	46,140	**58,900**	*(1,160)*	*-1.9%*	*644*	*1%*
70000	Postage, Courier & Delivery	10,403	10,000	13,164	10,000	7,307	10,000	**10,100**	*100*	*1.0%*	*(3,064)*	*-23%*
74000	Recruitment	6,471	8,000	4,216	8,000	4,097	5,462	**6,000**	*(2,000)*	*-25.0%*	*1,784*	*42%*
74900	Safety	327	5,000	1,548	5,000	4,530	6,040	**5,000**	*-*	*0.0%*	*3,452*	*223%*
75100	Sal & Ben - Salaries - Exec/TAS/ITC/Admin staff	1,747,836	1,986,459	1,940,821	2,112,238	1,495,163		**2,242,986**	*130,747*	*6.2%*	*302,164*	*16%*
75110	Sal & Ben - Benefits - Exec/TAS/ITC/Admin staff	427,874	504,560	487,330	531,900	376,278		**569,718**	*37,819*	*7.1%*	*82,388*	*17%*
76100	Sal & Ben - Salaries - Planners & RPMs	1,192,741	1,268,265	1,306,864	1,341,960	924,520		**1,417,357**	*75,398*	*5.6%*	*110,494*	*8%*
76110	Sal & Ben - Benefits - Planners & RPMs	292,343	322,139	329,987	344,708	232,015	4,950,308	**360,009**	*15,301*	*4.4%*	*30,022*	*9%*
77100	Sal & Ben - Salaries - Planning Support Staff	351,127	395,184	390,031	394,741	300,157		**466,087**	*71,346*	*18.1%*	*76,056*	*19%*
77110	Sal & Ben - Benefits - Planning Support Staff	86,195	100,377	97,666	99,898	75,325		**118,386**	*18,488*	*18.5%*	*20,720*	*21%*
78100	Sal & Ben - Salaries - Bylaw	216,064	219,607	200,787	217,565	108,089		**278,803**	*61,238*	*28.1%*	*78,016*	*39%*
78110	Sal & Ben - Benefits - Bylaw	53,134	55,780	50,270	54,160	27,118		**70,816**	*16,656*	*30.8%*	*20,546*	*41%*
79000	Stationery & Supplies	52,546	45,078	47,775	33,000	21,086	29,500	**34,200**	*1,200*	*3.6%*	*(13,575)*	*-28%*
79500	Subscriptions	6,630	5,000	6,627	6,500	1,991	5,000	**6,500**	*-*	*0.0%*	*(127)*	*-2%*
80100	Telephone	16,945	14,200	18,127	14,000	9,376	14,000	**11,500**	*(2,500)*	*-17.9%*	*(6,627)*	*-37%*
80300	Mobile Devices	25,072	23,600	23,511	23,400	18,115	23,400	**24,100**	*700*	*3.0%*	*589*	*3%*
81100	Training - Organization-wide	3,524	5,000	2,886	4,421	768	4,421	**3,000**	*(1,421)*	*-32.1%*	*114*	*4%*
81200	Training - staff recognition & meetings	16,837	15,000	17,529	8,753	4,078	5,000	**4,000**	*(4,753)*	*-54.3%*	*(13,529)*	*-77%*
81300	Training & Conferences	41,180	63,000	41,723	41,126	14,038	19,027	**33,500**	*(7,626)*	*-18.5%*	*(8,223)*	*-20%*
81305	Travel for Training	28,590	39,650	32,010	26,312	20	820	**17,835**	*(8,477)*	*-32.2%*	*(14,175)*	*-44%*
82300	Travel	74,427	96,490	84,624	61,346	16,895	21,218	**59,072**	*(2,274)*	*-3.7%*	*(25,552)*	*-30%*
84100	Trustee Remuneration	387,062	410,351	415,456	518,753	392,388	518,753	**522,180**	*3,426*	*0.7%*	*31,443*	*6%*
84110	Trustee Remuneration - CPP Expense	15,937	19,305	16,345	21,667	14,260	18,859	**18,898**	*(2,769)*	*-12.8%*	*2,553*	*16%*
84120	Trustee Remuneration - Health/Dental benefits	43,243	41,564	43,014	43,558	27,770	37,169	**37,598**	*(5,960)*	*-13.7%*	*(5,416)*	*-13%*
84130	Trustee Remuneration - MSP Benefits	18,122	22,596	13,200	-		-	**-**	*-*	*0.0%*	*(13,200)*	*-100%*
84140	Trustee Remuneration - Pay in Lieu of benefits	3,500	2,000	1,333	1,000	750	1,000	**1,000**	*-*	*0.0%*	*(333)*	*-25%*
84150	Trustee Remuneration - Employer Health Tax	2,268		9,715	10,135	7,754	10,135	**10,202**	*67*	*0.7%*	*487*	*5%*
84500	Trustee Remuneration - Executive on LTCs	73,558	73,414	75,281	-			**-**	*-*	*0.0%*		
	Operating Budget Subtotal	6,959,130	7,323,986	7,342,368	**7,629,561**	**5,235,173**	**7,408,594**	**8,178,019**	*548,458*	*7.2%*	*835,652*	*11%*
PROJECTS	LTA Projects:											
73001	LTC Projects Funded by LTC Reserve Fund	57,713	75,000	33,023	71,500	9,149	40,619	**159,000**	*87,500*	*122.4%*	*125,977*	*381%*
	LTC Projects Funded by Approved Grants (590) - HWI					-	34,000	**45,000**	*45,000*	*#DIV/0!*	*45,000*	*#DIV/0!*
	LTC Projects Funded by Contingent Grants (590)	0	12,000	2,757	12,000	(1,083)	3,917	**8,000**	*(4,000)*	*-33.3%*	*5,243*	*190%*

ISLANDS TRUST
BUDGET DRAFT: 2021/22

		2018/19	2019/20		2020/21			2021/22	Budget-Budget Comparisons		Budget-Actual Comparisons	
	Amt to balance budget, excluding amort =	-	(0)		(0)			(0)				
		ACTUALS	BUDGET	ACTUALS	**BUDGET** (COVID-19 amended)	Q3 Actuals	Q3 Forecast	**Draft BUDGET**	*Budget Change $*	*Budget Change %*	*Draft budget vs 2019/20 Actuals*	*Draft Budget to 2019/20 Actuals % change*
	LTC Projects funded by Special Requisition Surplus Fund							**80,000**	*80,000*	*#DIV/0!*	*80,000*	*#DIV/0!*
	LTA Work Funded by Special requisition (SWIPPA)	96,571	98,500	45,256	75,500	46,711	72,000	**75,500**	*-*	*0.0%*	*30,244*	*67%*
73001-A	Strategic Plan Projects											
	Create a model DPA for LTC-BIM OCP bylaws to protect CDF zones throughout the Trust Area (Strat Plan item #2)							**5,000**	*5,000*			
	Continue to map the extent of eelgrass and kelp beds throughout the Trust Area (Strat Plan Item #5)							**-**	*-*			
	Finish mapping and develop water budgets for groundwater aquifers in the Trust Area (Strat Plan Item #8)							**50,000**	*50,000*			
	Develop model land use reg. re: FW sustainability incl. groundwater, rainwater catchment, greywater recycling (Strat Plan Item #9)							**5,000**	*5,000*			
	Implement actions in 'TC Strategic Actions' and develop model density bonus bylaws for LTC consideration (Strat Plan item #16)							**10,000**	*10,000*			
	Develop set of climate change, demographic + enviro. data along with performance criteria (strat plan item #12)							**25,000**	*25,000*			
	Broadcast public meetings (Strat Plan item #13)		-					**19,000**	*19,000*			
	Develop and implement a stewardship education program (strat plan item # 21)		-					**24,000**	*24,000*			
	Implementation of the Trust Reconciliation Action Plan (strat plan item #18, 19)							**17,000**	*17,000*			
	Amend the Policy Statement project (strat plan item # 10,16,22,23)							**29,400**	*29,400*			
	Develop heritage overlay mapping (strat plan item #19.1)							**55,000**	*55,000*			
	Secretariat Function (Strat Plan item # 21)							**12,000**	*12,000*			
	Freshwater stretegy (Strat Plan item #7)							**86,000**	*86,000*			
	Website Refresh (Strat Plan #14) - new funds required							**7,000**	*7,000*			
	Governance, Management, Operations Review (pending addition to Strat Plan)							**75,000**	*75,000*			
	Prior Year project carryover - Eelgrass mapping phase 1							**50,000**	*50,000*			
	Strategic Plan Projects	113,604	225,000	183,357	296,650	107,833	236,097	**-**	*(296,650)*			
73001-B	Operational Projects							**-**	*-*			
	Salish Sea Conference							**-**	*-*			
	Electronic Data Management (EDM)		5,500		5,500			**-**	*(5,500)*			
	Prior Year project carryover - Photo Management		14,000		5,500			**-**	*(5,500)*			
	Photo Management							**-**	*-*			
	Prior Year Project - Electronic Meetings							**-**	*-*			
	Projects Total	**267,888**	**430,000**	**264,394**	**466,650**	**162,610**	**386,633**	**836,900**	*370,250*	*79.3%*	*572,506*	*217%*
	Total Operating + Projects Expenditures	**7,227,018**	**7,753,986**	**7,606,762**	**8,096,211**	**5,397,783**	**7,795,227**	**9,014,919**	**918,708**	**1**	**1,408,158**	**2**
CAPITAL												
55100	Computer H/W & S/W	98,021	60,900	61,750	90,600	100,779	101000	**29,200**	*(61,400)*	*-67.8%*	*(32,550)*	*-53%*
69100	Office - Equipment & Furniture	1,835	10,000	3,844	8,000	5,663	8000	**4,000**	*(4,000)*	*-50.0%*	*156*	*4%*
69500	Office - Renovations	11,101	115,000		-	-	0	**-**	*-*	*#DIV/0!*	*-*	
	Total Capital Spending	110,957	185,900	65,856	98,600	106,442	109,000	**33,200**	*(65,400)*	*-66.3%*	*(32,656)*	*-50%*
	Total Operating and Capital Budget	**7,337,974**	**7,939,886**	**7,672,618**	**8,194,811**	**5,504,225**	**7,904,227**	**9,048,119**	**853,308**	**0**	**1,375,501**	
	Net Surplus (Shortfall)	**23,719**	**(75,000.15)**	**11,654**	**(140,000)**		**(162,060)**	**(218,000)**				
	Add non-cash Item - amortization		75,000		140,000			218,000				
	Surplus (deficit)	**23,719**	**(0)**	**11,654**	**(0)**	**-**	**(162,060)**	**(0)**				
	Adjustments for reporting:											
	Capitalized Expenditures						51,975					
	Transfer from (to) General Revenue Surplus Fund	(23,719)		(11,654)			87,063					
	Transfer from (to) LTC Project Specific Reserve Fund						40,619					
	Transfer from (to) SSIWPA reserve fund						(17,597)					
	Net Balance	**-**	**(0)**	**-**	**(0)**	**-**	**-**	**(0)**				

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 17, 2021
From:	Trust Area Services	**Date Prepared:**	February 12, 2021
SUBJECT:	**PUBLIC FEEDBACK ON DRAFT 2020/21 BUDGET**		

PURPOSE:

This briefing provides Financial Planning Committee (FPC) with the results of the public consultation process for Trust Council's draft 2021/22 budget, which took place between January 22 and February 7, 2021.

BACKGROUND:

Under its Terms of Reference, FPC 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.

Executive Committee has responsibility for delivering an effective public relations program, which includes public consultation on the draft budget.

The main mechanism for people to respond to the draft 2021/22 budget was through an online survey. **The survey was completed by 929 members of the public.** A further 12 submissions arrived via email. This compares to 745 surveys and six email comments last year. In 2019, we had 178 survey responses and 37 e-mails while in 2018 we had 81 survey responses and six e-mails.

<u>Promotion</u>

In support of the 2021/22 consultation process, Islands Trust issued a news release; sent two subscriber messages; and purchased ads in four newspapers (Bowen Island Undercurrent, Gulf Islands Driftwood, Gabriola Sounder and Denman-Hornby Grapevine), in monthly publications (Active Page, Saturna Scribbler, Our Isle and Times, Mayneliner, Pender Post, Denman Flagstone), and a feature online ad on the Salt Spring Exchange and the Bowen Island Undercurrent websites. In addition, staff directly e-mailed non-profit and other island organizations to encourage them to advise their members of the survey opportunity. During the consultation period, the Bowen Island Undercurrent and the Nanaimo News Bulletin published articles based on the news release and featuring interviews with local trustees, and the CBC featured a radio interview with Chair Luckham.

A social media campaign complemented the print advertising. It involved two tweets and two Facebook posts one week apart. Through reaching out to organizations on the islands with Facebook and to island-based Facebook discussion groups, the survey posts were shared throughout the Islands Trust Area. Islands Trust Facebook posts generated a total of 2600 "Reached," 47 "Post Clicks," 50 "Comments and Shares". Twitter posts generated four retweets and one likes.

Input via Survey

Some headline observations from the survey results include:

- The local trust/island municipality areas with the highest number of respondents were Salt Spring (176 participants, 18.7%), North Pender (108 participants, 11.48%), and Mayne Island (104 participants, 11.05%). One hundred respondents identified with Gambier Island, sixteen respondents identified with Keats Island, and one person identified with Thormanby Island for a total of 117 from the Gambier Island Local Trust Area. Thirteen respondents identified with the entire Trust Area.
- 72% of respondents were full-time residents in their local trust area or island municipality;
- In terms of the tax rate:
  - 271 (32.8%) of respondents would like to keep taxes the same, but decrease spending in some areas while increasing spending in other areas;
  - 168 (20.1%) of respondents would like to increase taxes to add new programs/services or to improve existing services or programs;
  - 166 (20.1%) of respondents would like decrease taxes by reducing services and programs from current levels the rate remain the same but with resources allocated differently;
  - 144 (20.7%) of respondents would like to see taxes increased to add new programming or improve existing services and programs; and,
  - 77 (9.3%) of respondents either don't know or chose "Other".

Input via e-mail

A dedicated e-mail inbox (budget@islandstrust.bc.ca) was made available for budget related e-mails. It was set up with an auto-response that thanked people for their input, advised them it would form part of the public record and encouraged them to also fill out the survey.

Sixteen responses arrived via email either via the budget inbox or were sent directly to the Islands Trust Council Chair, or the Salt Spring Island Local Trust Committee.

ATTACHMENTS:

1. Survey feedback on the draft 2021/22 Islands Trust budget.
2. E-mailed feedback on the draft 2021/22 Islands Trust budget.

AVAILABLE OPTIONS:

Receive the attached information for consideration when making final budget recommendations to Trust Council.

Forward the budget consultation results to Trust Council.

Make recommendations for budget consultation methods for subsequent years.

FOLLOW-UP:

A revised version of this briefing will be provided to Trust Council from the Financial Planning Committee in Trust Council's March 9-11, 2021 meeting agenda package.

Prepared By: Gillian Nicol, Program Coordinator

Reviewed By/Date: Clare Frater, Director, Trust Area Services, February 10, 2021

Results of Online Public Survey re DRAFT 2021/2022 Budget

Between January 22 and February 7, 2021, the public were invited to comment on the Islands Trust draft 2021/22 budget through an online anonymous survey.

The survey was completed by 941 members of the public and took, on average, 9.5 minutes to complete with a 66% estimated completion rate.

So that some context is provided, below the full text of the survey has been included alongside the results, which also features the raw data of all responses submitted through the survey process.

Survey Introductory Text

We Need Your Input!

Thank you for taking the time to complete our Budget 2021/22 survey.

Before you start, there are some things you need to know:

Survey Closes

Sunday, February 7th, 11:59 p.m.

Anonymous Survey and Personal Information

When you complete the survey you are anonymous.

Survey results, and any other input we get about Budget 2021/22, may be shared publically 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 Legislative Services Manager at 250.405.5188.

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.

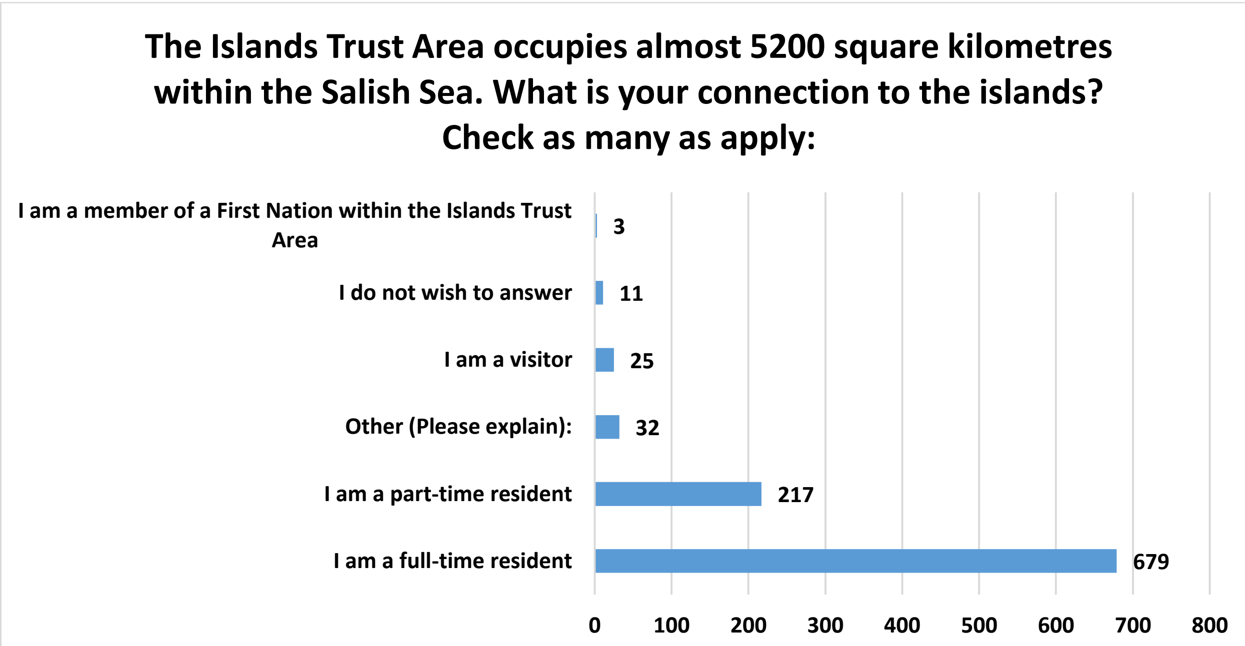
There can be only one survey response per computer. If you share a computer with someone who also wants to respond, please work together on your response, or email your comments to us at budget@islandstrust.bc.ca.

Tell us about yourself

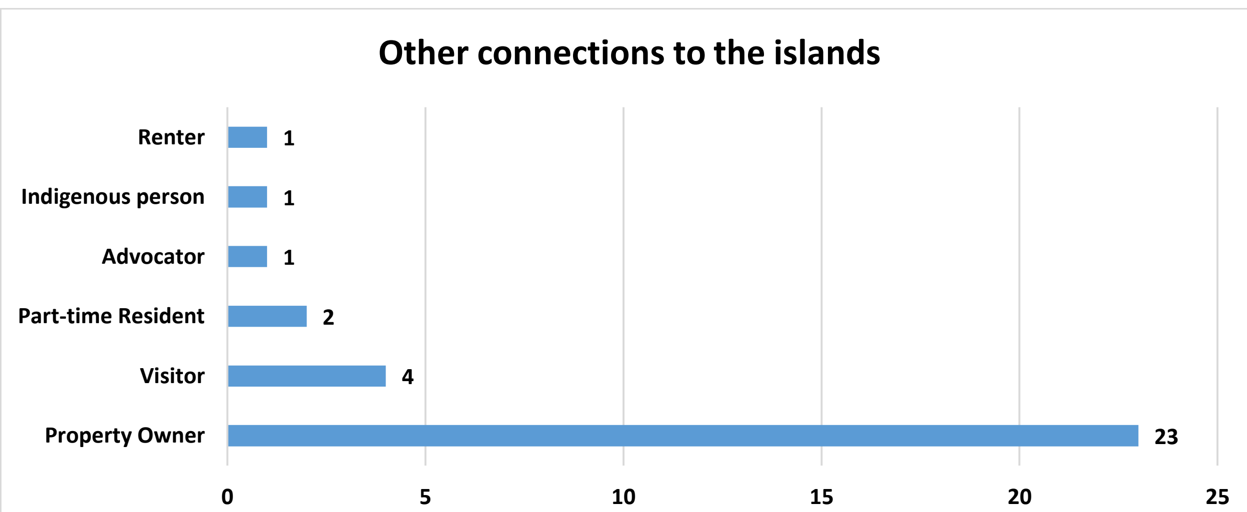
Question 1

- 941 out of 941 competed (100%) who participated in the survey completed question 1

The Islands Trust Area occupies almost 5200 square kilometres within the Salish Sea.



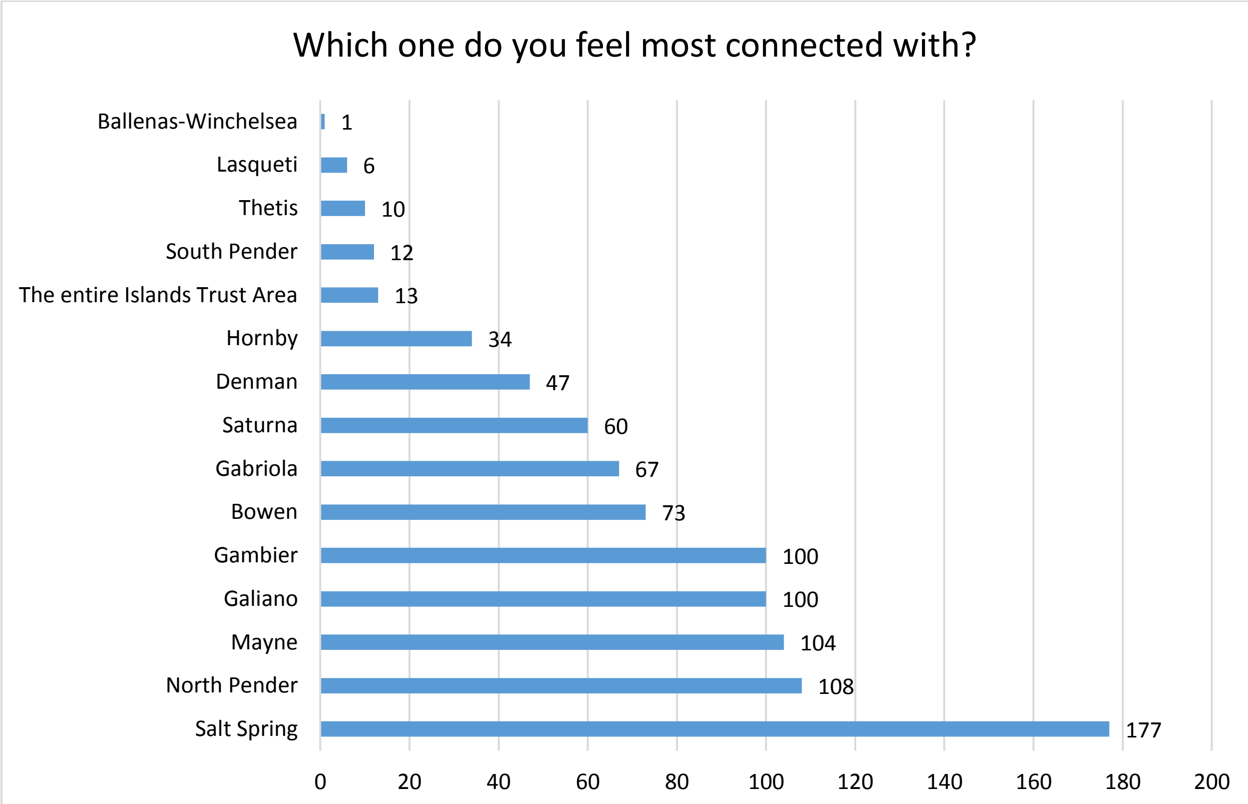
In the graph below, 32 participants had an opportunity to provide other reasons why they were connected to the island.



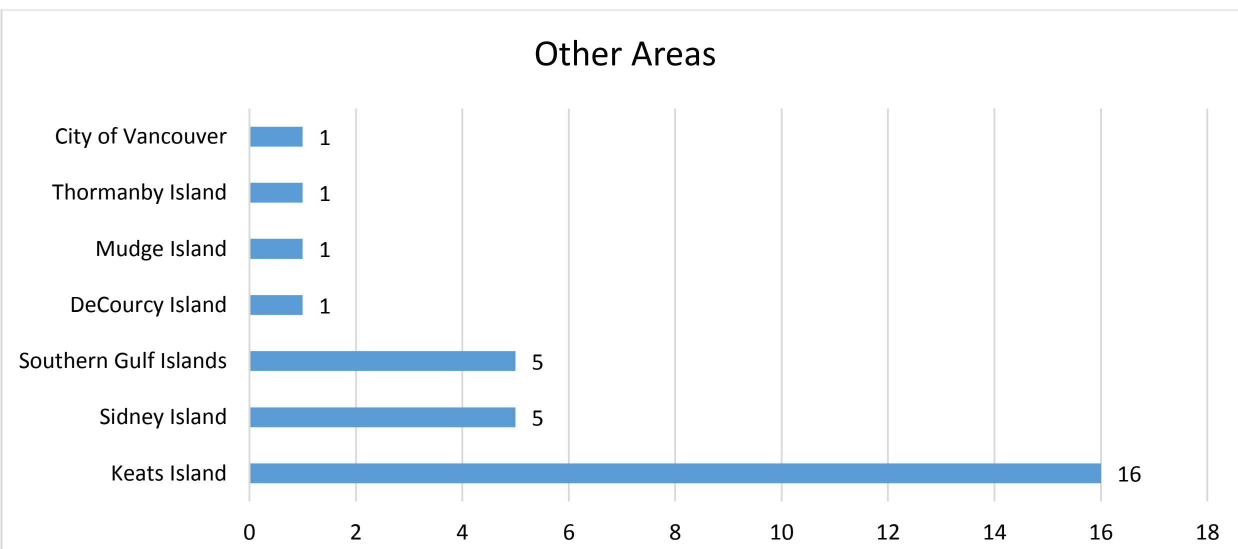
Question 2

- 941 out of 941 (100%) who participated in the survey completed question 2

The Islands Trust Area is made up of 13 local trust areas and Bowen Island Municipality.



In the graph below, 30 participants provided other areas they feel most connected with.



Proposed 2021/22 Budget

Islands Trust works to preserve and protect over 450 islands in the Salish Sea with First Nations, residents, property owners, and all British Columbians. Each year, the Islands Trust Council develops our budget in consultation with the people we serve. This year, COVID-19 has impacted families, businesses, and the operations of the Islands Trust so, more than ever, we want your input.

In developing the proposed operating budget for 2021/22 ($8,838,460), the Islands Trust Council assumes that the Islands Trust will maintain existing service levels and implement the 2018-2022 Strategic Plan. View breakdown of the draft budget numbers here.

Highlights of the proposed 2021/22 budget:

- 3.26% ($221,130) projected tax increase overall for the Islands Trust Area (other than Bowen Island Municipality), plus 0.87% ($59,013) in new tax funds from new development and construction.
- 4.78% ($14,496) projected tax levy increase to Bowen Island Municipality, of which 1.1% ($3,273) will be generated from new development and construction.
- 4.6% ($407,000) of overall budget funded by approved grant funding.
- 9.2% ($741,890) increase in total operating expenditures (including expenditures covered by grant funding), of which:
    - 4.87% ($394,803) represents an increase in salaries and benefits costs due mainly to four new staff positions (two temporary, paid for by grant funding for specific projects), and staff wage increases per union agreements/BC Public Service policies which includes a 2.0% wage increase for all union staff and an up-to 1.5% effective wage increase for excluded staff.
    - 0.1% relates an increase of 1.2% to trustee base remuneration. Learn more.
    - 2.0% ($163,500) represents an increase in Local Trust Committee project spending mainly associated with work in the Salt Spring Island Local Trust Area.
    - 1.0% ($75,000) relates to an increase in amortization expense.
    - 0.8% ($62,350) relates to an increase in spending associated with Strategic Plan and Council-directed projects
    - 0.7% ($53,615) relates to rising insurance and legal costs.
- 66.3% ($65,400) reduction in spending for capital assets.
- $602,000 draw from accumulated surplus funds to pay for:
    - Climate-focused and other Strategic Plan projects ($288,000),
    - Local trust committee projects ($159,000),
    - Salt Spring Island Local Trust Committee freshwater projects ($80,000), and

A Council-directed review of Islands Trust governance, management, and operations ($75,000).

Annual % change in property taxes (excludes Bowen Island Municipal levy), approved budget expenditures, and actual expenditures since 2012/13.

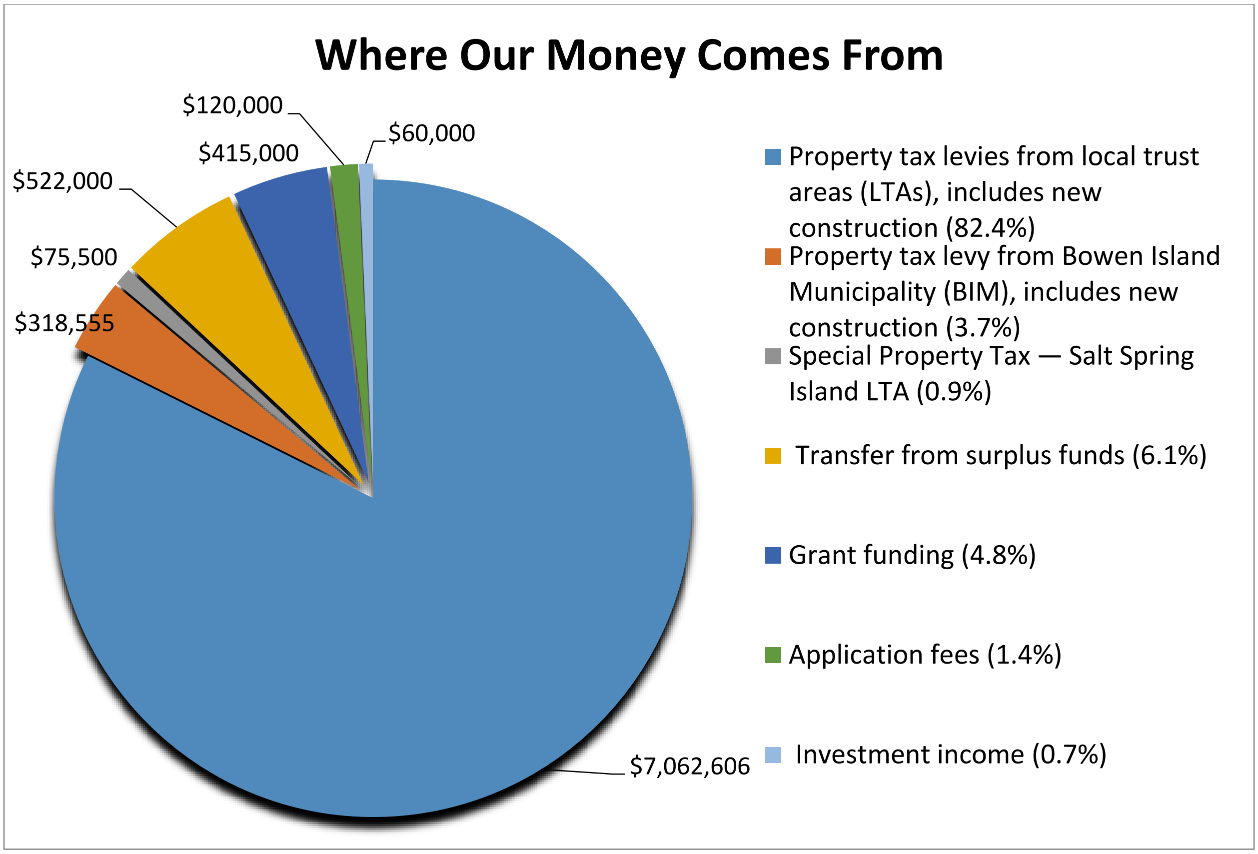
Fiscal Year	% Property Tax Change (excludes increase due to non-market increase)	Approved Operating Budget Expenditures[1]	Actual Expenditures[2]
2021/2022 (proposed)	3.26%	8,838,101	-
2020/21	nil	8,096,211	Not Available
2019/20	2%	7,753,986	7,672,619
2018/19	2%	7,658,134	7,339,845
2017/18	nil	7,667,011	7,131,865
2016/17	nil	7,260,509	6,588,536
2015/16	nil	7,134,445	7,092,373
2014/15	nil	7,054,080	6,835,277
2013/14	1.30%	6,892,192	6,500,914
2012/13	nil	6,762,473	6,347,261

Revenue: Where We Get Our Funding

In the 2021/22 fiscal year, our proposed budget would be funded from:

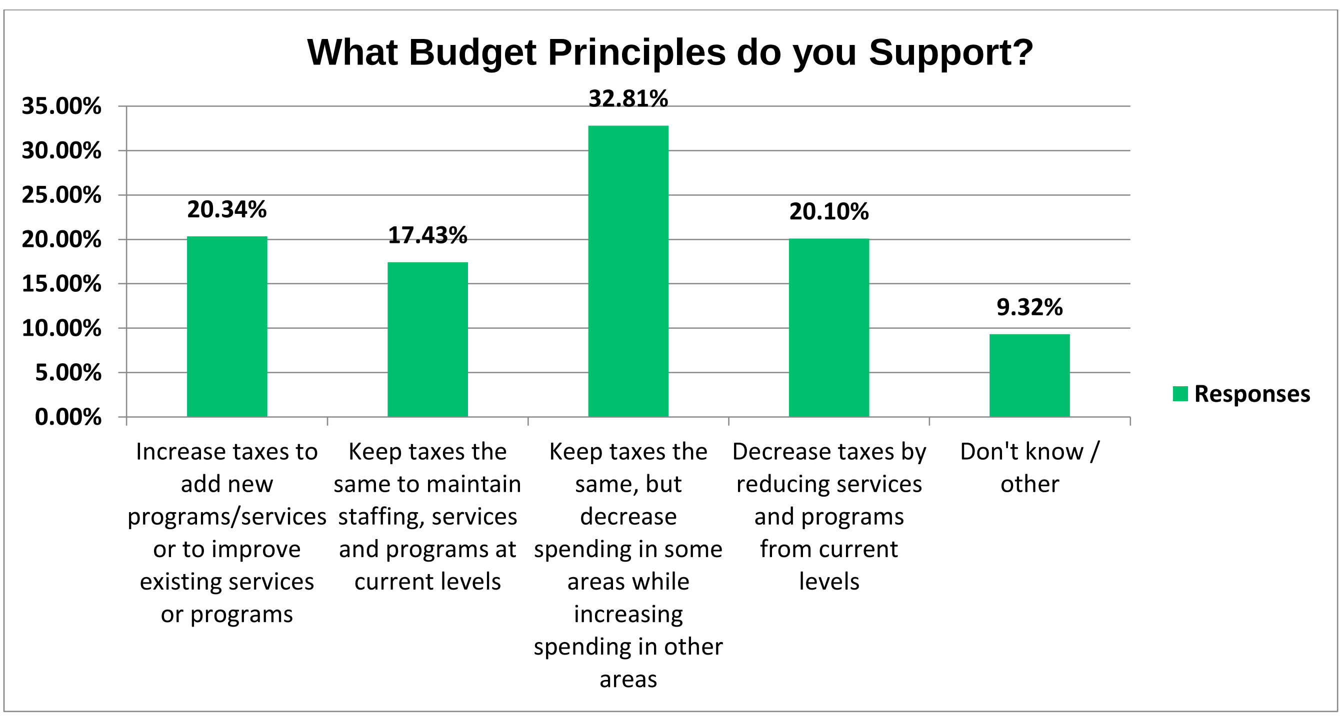
- Property taxes in local trust areas
- Bowen Island municipal property tax levy
- Grant funding
- Applications fees (development permits and rezoning applications)
- Transfers from Islands Trust accumulated surplus funds
- Salt Spring Island Local Trust Area special tax levy

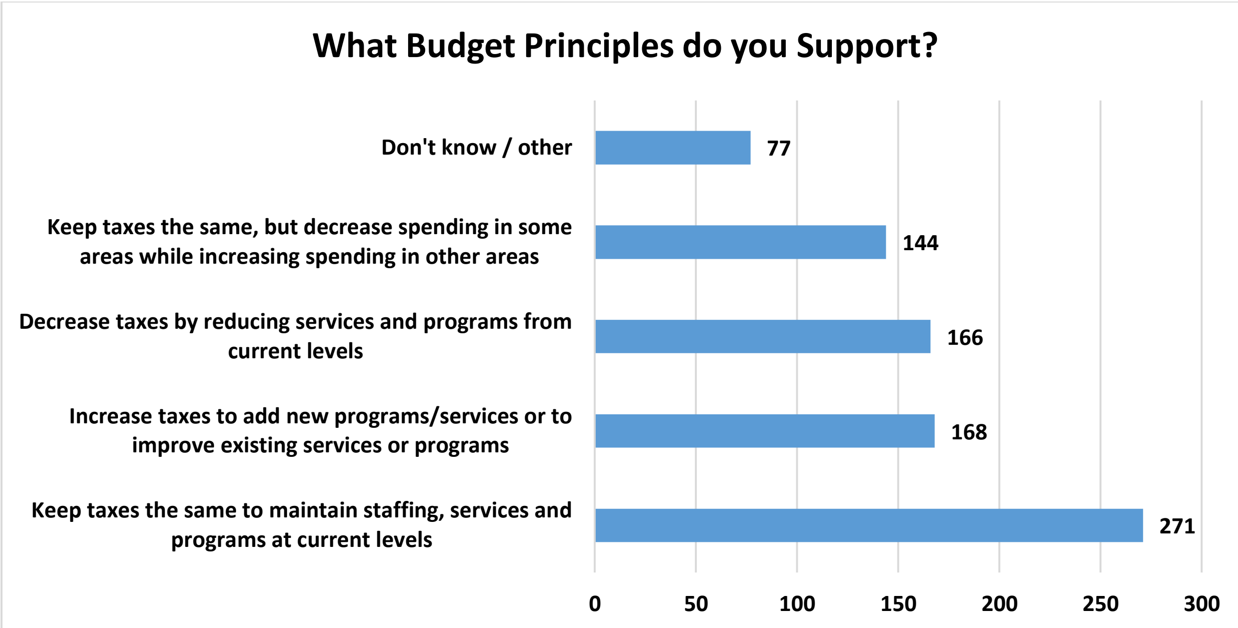
[1] The operating budget excludes purchases of tangible capital assets and includes amortization expense, which aligns with financial reporting for Actual Expenditures
[2] As reported in the annual audited financial statements



Question 3

- 826 out of 941 (87%) who participated in the survey completed question 3





The following tables show the comments from 397 participants who explained their choices to question 3.

Comments from participants who chose: • **Increase taxes to add new programs/services or to improve existing services or programs**
I am concerned that the Trust is not doing enough to preserve and protect our fragile environment.
Costs increase and service requirements also increase
I’m educated
I feel that those who can afford land should support programs and services that help the more vulnerable in our communities.
We need more housing and solutions for the downtown Ganges crime area. this cost money
Social and mental health services must be a higher priority
Local trust committees should be able to support more than two top priorities and may need more staff support to do this
because we desperately need improvement in existing services
There is a lot to improve. Maintaining current levels is important and would be great if they were better supported
Services are a great investment that pays back
Because we are at a critical or tipping point with climate change and preserving and protecting our special and unique islands.
Population increases - infrastructure requires sustainable planning
Because most of the programs are necessary and shouldn't be cut.
Taxes should increase to reflect the rate of inflation
Re-investment in your own community is paramount to its success in meeting the regions demands and keeping the environment’s homeostasis intact.
Increased operating expenses and special projects

Comments from participants who chose: • **Increase taxes to add new programs/services or to improve existing services or programs**
Grants should not be funding local government, which, in effect, Islands Trust acts as in the Gulf islands in lieu of municipality designation
I am hoping that policy changes will be regenerative, transformative, and nature optimized. In addition to optimizing current levels of funding, I believe the success of strong policy will require additional funding.
There seems to be a higher need for programs with the pandemic, and those who can pay a bit more shoul.
We need more public docks. More island development.
There are no services. Maybe if we paid more, we would get some
Believe in keeping up with inflation and good maintenance or the costs are higher later, plus important to have services.
More services!
8 million doesn't seem so much considering the breadth of location and multitude (I expect increasing) issues the Islands Trust deals with.
Because we need to prepare these our island communities for climate change, increased stress and expanding populations as people leave the cities, as well as an aging demographic overall the Islands Trust communities.
I don't want a decrease in services and given the objectives outline recognize that more money will be needed.
Seems reasonable
The more knowledge locals have about the Trust Mandate to Preserve and Protect the better. Spend more on information dissemination and collection.
Because rich entitled people are destroying these places with no oversight by a toothless Trust
The choice I made is only because I think improving existing services and programs is critically necessary. Gradually the quality of planning services work, including attention to important details, comprehending OCP principles and policy and respecting them, gathering of quality information, in support of LTC decision making has gone downhill steadily and shockingly. The most important item on your budget highlights is a Council led review of Governance, Management and Operations!
I value the services the Island Trust provides
Seems like the only sensible choice.
Services are critical to the health and growth of a community. Communities who have cut services see an increase in crime, poverty, addiction and a decrease in all areas of health.
Population is growing. IT Policy Statement and Act needs to be reviewed to reduce the environmental impact on the islands.
While I support increasing taxes to add/improve existing services/programs, I believe 3.26% in one year is too much.
I am in a position financially to pay increased taxes and want to see the community thrive
Our island is growing rapidly
Because I support having good continuous programs and services
Makes sense. We need some new services such as basic garbage collection.
Need for safe cycling, better bylaw enforcement, tree protection

Comments from participants who chose: • **Increase taxes to add new programs/services or to improve existing services or programs**
More programs, improvements to existing service, and adding new ones are important as our island community grows
Because too much is run by volunteers here and it makes things dysfunctional or not get done.
I agree with the choice to increase property tax, however I do not agree with increasing it above standard inflation.
I'm from Scandinavia— I understand that taxes are the way we pay for the services and programs we need. And that's ok with me.
It is difficult to do more with the same level of funding. Issues facing Islands in the Trust Area have become more and more complex. Climate change and reconciliation for example.
Galiano is severely lacking in community infrastructure and I am sure other Outer Gulf Islands are in the same situation
I believe in the work and the importance of the Islands Trust
It's important to enhance the programs IT supports, especially as it relates to climate change/sustainability initiatives and studies.
All warfs need upgrading. Forget wasting money on trails. Etc
We need a bridge or a car ferry
The majority of islanders are multiple property owners. I wish to avoid a revolution the poor.
I believe the Island Trust needs to expand their role of oversight/protection and preservation of key environmental and ecologically sensitive sites.
I support more salaried jobs if they are in my region, and for those people to be well paid. Ideally someone in my Pender community. And climate change prep.
Because in order to get further ahead we need to grow our resources, making Pender less reliant on outside relief initiatives.
So long as those on fixed income receive full allowances this option would benefit everyone
Provided that improving the existing services and programs are done with forward thinking and in a manner that stays true to the islands trust mandate.
I support a major increase on taxing high-wealth property owners
Lots of room for improving quality of life on the islands, eg housing for locals incl seniors, low income others. Environmental supports. Reconciliation with indigenous population.
It is important to keep pace with the needs of Islands Trust
Trust work is crucial; Budget is not very high at $8.8 M for a large geographic region
More proactive planning to protect the environment and fulfill the mandate is necessary
I want more capacity for local governance and am willing to pay for it.
Bylaws are not being enforced and new owners are finding out that their purchased property is non-compliant. We desperately need a bylaw review, to discard unenforced bylaws, and create the desired enforceable bylaws. THEN ENFORCE THEM.
Can't afford it, but the place needs replanting.

Comments from participants who chose: • **Increase taxes to add new programs/services or to improve existing services or programs**
There is a climate emergency and also our demographics and economic realities on the island are changing drastically. it's important to adapt. We need to refocus EVERYTHING through the lens of decolonization. Saying we won't do that because it is expensive is just us perpetuating the problem. OCPs and LUBs are out of date and need to be amended. We need to know a lot more about the health of our aquifers and ecosystems, and respond nimbly. We need to inspire and require everyone to lower their impacts, and to make sustainable choices. So we need to fund this.
I can accept a 3.2% increase given the needs and goals outlined above. In particular I hope the increase related to Salt Spring will mean we receive a more equitable share of services based on population.
I am in favour of property taxes
Programs to protect the islands are beneficial.
Need to build rental housing for working locals
New programs are important, service improvement always welcome, where else is funding to come from if not from residents who benefit from it? Increase is modest and there has not been one for a while.
I value the work of the Trust and appreciate efforts to control costs where ever possible
It is needed and can be paid for by those who can afford to pay
Need is high and ability of property owners to pay is high
Professional interest in water resources
Because we need better services offered including continued water studies as well as ACTUAL change in policy and SUPPORT of affordable housing
There are many items that need to be moved forward
Add a vacant home vacation home property tax
Nothing happens without money these days.
The Island Trust is vital to protecting and preserving the islands natural environment
Taxes should be increased only to the extent they cover services and programs that have been fully vetted and approved by the Islands Trust Council.
We have pressing housing, climate, and economic priorities that require innovation and help.
residents need to invest in keeping our islands economically and socially vibrant. Adequate funding to meet the current and anticipated challenges need consistent financial support.
I am very sad to see how little budget is set for projects engaging communities in looking at better ways to do affordable housing, beyond the ineffective density transceivers the IT seems stuck On. On the other hand! I am dismayed by the approach in the governance, management and ? (I forget the 3rd topic) review.
important to maintain and enhance Trust services in support of our fragile environment.

Comments from participants who chose: • **Keep taxes the same to maintain staffing, services and programs at current levels**
We may be hit with more RD taxes for the New Brighton dock
Out of awareness of public outcry when taxes are raised. I would love to see more services and infrastructure in the Gulf islands, buy understand the population won't tolerate higher taxes

Comments from participants who chose: • **Keep taxes the same to maintain staffing, services and programs at current levels**
Increasing salaries by raising taxes is not the answer
To keep steady while creating a new plan...a plan that works. i.e new ways of thinking to build appropriate spending on infrastructure.
Need to maintain what we have. But don't like more taxes.
2020/2021 bad years due to covid-19
Local committees have personal agendas.
Satisfied with current status
awaiting results from any upcoming policy statement changes
Covid means less dollars from unemployment
With Covid-19 times are difficult
I am currently a part time resident, planning to become a full time resident when I retire. I have been planning this move for over 10 years. I am looking forward to being an active participant and volunteer on Galiano Island. Recently I have been concerned that there will be unprecedented pressure to develop the gulf islands into a suburban setting by those wishing to find more affordable housing close to the major cities of Vancouver and Victoria. I truly believe that there is a desperate need for affordable housing solutions for LONG time island residents, I am concerned about a trend that I see of persons that have lived on the islands for five minutes demanding subsidized affordable housing and queue jumping our island residents , such as seniors and single parent families and disrespecting land covenants. I am hoping that the Islands Trust will protect the urbanization of the islands at nature's expense! If the Islands Trust can do this, I will be happy to pay increased taxes.
Satisfied with how things are going.
It's not an appropriate time to increase taxes. Instead, taxes that go to services not used by the islands should be funneled to Islands Trust.
I deem it important to maintain the well-being of our communities so as not to add to the Covid-related economic problems.
Already taxed to death. Be more effective with your money.
If it's not broken, don't fix it.
Everything is working fine as it is.
Most services & programs should be already up & running smoothly within the budget.
I do not believe that now is the time to increase our property taxes. And that what we receive now in services and programs is sufficient.
I reviewed the focus areas covered in the budget and believe the environmental issues are being addressed
Money is tight this year
Looks like most of the money goes to admin, not island services and improvements.
If you have the option to not raise taxes at this point in time, that would be the best for the communities which you serve
The year of a pandemic is not the time to raise taxes.
LIMITED FINANCES, PENSION ONLY
given the current financial situation with Covid-19 we feel the status quo is the fairest situation
I'm retired. I'm on a fixed income. I can't afford higher taxes.

Comments from participants who chose: • **Keep taxes the same to maintain staffing, services and programs at current levels**
3.26 seems like a large hike given the increases constantly going up. Also why is Bowen not taxed as much?
it seems sufficient. the trust is doing good work. i don’t want my property tax any higher.
taxes are high enough, especially in this era of economic hardship.
Costs, strain in COVID times
No need to add more taxes right now given the pandemic. Definitely services should be maintained and staff wage increases are reasonable.
Because of Covid and the financial burden many are experiencing at this time.
Because of Covid we are entering into difficult times for many people financially. Perhaps this coming year should be played safe.
I think it should always be considered that some services are not needed or needed less and taxes can levels can be maintained and fine tune their distribution
Property taxes in local trust areas should not go up right now due to loss in the populations revenue due to COVID and impacts such as decreased tourism.
F funds were used towards hiring more IT Planners I would support an increase, however, I’m not in support of increasing our taxes to pay for a bylaw officer
My income is static, no longer working.
I am sick of paying more, more , more.
to be fiscally responsible
You are milking us every year and we do not receive a commensurate level of value from your organization
They are doing an adequate job with current services
I think the IT is doing a good job with its current services
I am satisfied with current services
Tax increases at this time are inappropriate. We have suffered a covid induced recession, unemployment is up, most incomes are down, even though union agreements contract for wage increases far exceeding inflation, these are never the less contracts that must be honoured. At this point in time it is the responsibility of government at every level to put a hold on expanding services. both provincial and federal governments have necessarily added to their debt loads, and we are headed for uncertain financial times.
Salary increases are ridiculous this year. So many folks out of work and the Government is not supporting so how could you possibly be considering a raise and adding more employees?
I'm happy with the current level of services

Comments from participants who chose: • **Keep taxes the same, but decrease spending in some areas while increasing spending in other areas**
its time for all levels of government to stop just increasing their own fiefdoms and take a look at cutting in some areas and increasing in others.
We can't increase taxes now as many are suffering financially; landlords will pass on the expense to renters. However some prams, such as reconciliation and environmental protection need attention

Comments from participants who chose: • **Keep taxes the same, but decrease spending in some areas while increasing spending in other areas**
Adjustments in services are necessary
There is absolutely no need for more bylaw enforcement officers harassing people in times of crisis at tax payer's expense, while the bylaws do not align with the OCP and do not support rural livelihood. What we need is a planner who is dedicated on reworking the bylaws to actually make sense and align with the OCP - such as housing security, making a living on one's properties, ecological land stewardship, community farming.
Given the fact that planning department of Bowen island Municipality has been developed in the past years to provide the necessary service on the island, the part of budget of the trust directed to planning should potentially be decreased and the amount obtained be transferred to other well needed assignments such as protection and safeguard of Bowen Island shorelines and marine foreshores (restrictions on docks in sensitive areas) as well as the protection and preservation of our forested areas on Crown Lands against the potential decision of the provincial government to make it available for logging.
Prioritize the needs using existing staff (no new hires!)
More environmental conservation please
I would like to see changes in bylaw enforcement: move away from a "complaint-driven" system to one in which complainers are investigated before those they report. This would cut WAY DOWN on complaints!
Covid put financial strain on many
difficult times
Some services need improving, but no matter how much is spent nothing changes
No increase in taxes
A huge portion of the budget actually seems to go to staff of various sorts and not actually to doing things. Although this fact is hidden quite well in your highlights
Something is not working well at Islands Trust and needs to be better examined
some programs I support are under funded
I think the Trust should be a stronger, more public, advocate for its mandate, in particular respecting Bowen Island and Howe Sound.
Because money spent on bylaw enforcement is money spent on KILLING community spirit!
Because I feel the by laws are put dated and need work. It is possible to have a win win
Honestly we haven't recovered from the pandemic yet and can't spend more money on this island
Housing is already challenging and having to pay more in property taxes makes it that much harder to stay here. Frustrating that the extra revenue is also going to projects on salt spring...
too big jump in operating budget. why 4 new staff?
I believe we need to divert funds from bylaw enforcement to peacemaking and restorative processes. In my experience, also, planning staff are grossly inefficient because they're approach to the citizentry is antagonistic rather than collaborative. They don't work with citizens in the interests of good planning. Instead, they focus on a myriad of ways to say no. We need a community-oriented overhaul of the system. Adding more officers and planners, without changing their approach, is a waste of money, and very harmful to our community.

Comments from participants who chose: • **Keep taxes the same, but decrease spending in some areas while increasing spending in other areas**
Take care of the islands, reduce spending on offices and overhead, etc.
We do NOT need more bylaw enforcement officers!
Extra funds harder to come by during pandemic conditions. Also, pandemic conditions shift focus of spending to timely causes.
should be less spent on travel, offices etc. due to covid, more can be done remotely, decrease spending in bylaw enforcement, increase in staffing to support problem solving and community harmony
I feel that there are some areas where the Trust could spend less..eg: here a local staff liaison who actually lives on each of the bigger islands... save on staff travel, overtime etc. Invest locally...
I've been through a DP/SUP process recently: there was an extraordinary over production of work. Staff could have saved IT and parties many thousands of dollars by working from evidence on the ground instead of applying abstract regulation from above. Until the overproduction of work is curtailed, I don't see why we should invest more into a system that fails to observe and integrate local conditions and contexts.
In a time of economic struggles for many residents it would be appropriate to put the tax payer into a better position of coping with financial responsibilities.
this is not the time to increase taxes for any reason. Ma y people are hurting badly
can't afford more taxes...
The IT is trying to do too much in too many areas, stick to your mandate to preserve and protect
I do not support increasing bylaw enforcement officers. WE don't need more enforcement. We need to change the bylaws to make it living here harmonious. We need to reduce bylaw enforcement and add a position that can HELP property owners interpret and build/develop/problem solve in accordance with the bylaws that are NOT planners. This is the most ridiculous budget increase proposal I have seen yet.
I feel the Islands Trust is very top heavy. Too much admin.
Any increase needs to be fully justified and subjected to a rigorous community vetting process. Predictably, there are some expenditures with which I agree, and others with which I would take issue.
The budget appears top heavy, funding administration costs and deficient in island services and project enhancement deliverables.
Prudent fiscal management during unprecedented times.
The Eastbourne float is too heavy to accept a helicopter and floods in the winter making it dangerous when boarding watercraft
COVID impacts to household income is hard to justify increased expenditures
Covid prevented increase in jobs, pay for young residences
Given the size of the budget, and the fact that the trust is conducting a study of its operations, management and governance it would be silly to add new programs and services today without knowing what the current services should cost.
In a year that has families hurting for income and loosing jobs not everyone can afford an increase which may cause some severe financial urdens

Comments from participants who chose: • **Keep taxes the same, but decrease spending in some areas while increasing spending in other areas**
In this time of global pandemic and economic uncertainty, raising taxes should not be considered. With current levels of taxation, spending priorities should be reevaluated rather than just maintaining the status quo.
top heavy administration. cut back admin spending
Property Tax Change table is misleading. 20/21 nil change with 4.4% increase in Operating Budget. Do MORE to eliminate Fallow Deer!! Are there not some programs that are at end of life and can be terminated?
Focus on priorities without increasing taxes.
Taxes are extremely high.
It doesn’t seem that we are currently greatly benefiting on Gambier Island / would like to see where $ is going
While I'm hugely in favour of the Island's Trust's work, so many people are really struggling during this time of pandemic that I think it a poor choice to increase taxes now. Looking for ways to cut costs without compromising important work (and letting everyone know that you're doing that!) would be a very wise step at the moment, I imagine. When the dust settles, it'll be time to raise taxes, I think. I would very much like to see Island's Trust programs & services expand in the future, of course.
What is to be gained by a Council-directed review of Islands Trust governance, management and operations???
Because it’s not the time to increase the amount coming out of pockets when there isn’t the ability to visit owned properties due to public health and the economy of island businesses is depressed
Use taxation revenue responsibly. For instance, virtual trust council meetings are adequate. No need for taxes paying for travel to weekend long meetings.
We have very few direct services for residents so should not be burdened with projects that have limited direct value.
There seems to be a heavy amount in savings, and lack of funds going back to the communities. The monies are focused on conservancy and nature with very little towards community development.
Logical
Because the systems need to renewed to include a much more holistic, caring, accessible approach
Taxes paid already are higher then they should be. Needs always change from island to island
I support the IT, but it believe if it is efficient and adaptable (as it should be), tax increases can be avoided
Too much bureaucracy in the organization. No new staff needed
Being on an island, the expectations are different than living in an urban area
Difficult economic times, total increase should be in line with inflation
Time to reevaluate which projects to go forward with and which to continue
Prudent fiscal management during unprecedented times.
Tax increases are not the best solution, better to cut costs where possible

Comments from participants who chose: • **Keep taxes the same, but decrease spending in some areas while increasing spending in other areas**
I think priorities need to be re-visited and funds focused on preserving the islands as rural regions and not building them up as mini cities. Islands cannot be all things to all people. Trustees are not mayors, responsible for ensuring population growth (impossible on an island... where's the limit?) or growing the local economy. They must make sure that the islands can continue to exist "as planned", raise awareness where sustainability is compromised, and ensure the natural resources are protected. A couple of decades ago, growth mandates may have been reasonably within scope, but I don't think they apply any more.
Redistribution of wealth for the Environment is critical.
Our fire department is grossly overpaid
i want a greater emphasize on the Islands. Staff is a huge cost plus all union and etc. By on the Islands I mean projects that gather information from residents about preserve and protect and keep more money on the Islands
It is hard to reconcile such a larger budget increase during these difficult times.
I think certain Spending is not for proper purpose and should be reallocated
The financial pressures related to COVID-19 have led to loss of income so now is a time for restraint
Amortization is only a book expense, it is not a cash outflow, why are you taxing people on it?
This is a massive budget and I don't see where it's being spent anywhere on Gambier Island.
COVID presents a difficult time to raise taxes. Although we need stimulus, we could adjust where we spend to support island needs as best we can (I know, you already do a good job at that!)
We cannot afford a tax increase. Keeping them the same however means that adjustments will have to be made.
I live on Bowen, please start to take interest in our island
We are tapped out with taxes at the moment
We pay a lot in taxes for very little service. Our roads are a disaster.
I'd like to see more enforcement of current rules. I don't think the Trust is particularly effective within its mandate. It should focus on using the tools it does have within its narrow mandate and stop trying to solve problems that aren't in its jurisdiction.
when using public money responsibly, budgeting should include areas where cost cutting can be done, in addition to areas of growth that require increased funding. I see no effort in this document to outline areas that have become bureaucratic and inefficient. If you do this in a fair and responsible manner, the 3.2% increase which is large should be reduced.
shift focus so people on island feel supported
I don't agree with increase tax for 2021-22
increasing taxes during or hopefully just after covid feels like a poor choice
Always easy to simply increase taxes instead of doing a hard needs analysis and zero based budgeting.
Tough year financially for a lot of local businesses and individuals so even steady taxes means increased proportion of income for most. Ongoing adjustments are always needed so some govt programs get more relative to others that get less over time.
Lack of data to support how spending more money is essential to support Island Trust mandate
Prudent. Priorities change with unforeseen circumstances such as Covid 19.

Comments from participants who chose: • **Keep taxes the same, but decrease spending in some areas while increasing spending in other areas**
Spend on ecological initiatives, not on the development of the day.
Evolve services to match new ideas and programs
Lower expenses, Govt needs to limit their activities to the level the represent
Covid has been particularly devastating to incomes and livelihoods. Not a good time to raise taxes or implement new services.
It was the best fiscally responsible choice.
Too much money is spent on analyzing and not enough on actual doing.
Would like to see more spending on the environment and reduced spending on lower priorities
All areas/services should be reviewed and funds re-allocation as required
Within reason, some increase to taxes is justified but I would like to see some reflection of those taxes in services and support to Gambier
Its time to work smart and not aggressively expand programs. Protect those that are important and shift funds/defer activities in non-essential areas
Can't afford increases
Property taxes go up with no obvious direct benefit to tax payer.
Every level of government is increasing its taxes. They all say only 3 or 4%. Well that adds up and no one is focusing on controlling costs because they can tax more.
Bylaw enforcement over consultation services by islands trustees is a broken way of protecting the islands. Increasing taxes to increase budget amounts isn't the solution.
I believe more tax dollars should go towards helping the islands' housing issues
Decrease funding to BEN enforcement, and increase to update OCP to reflect housing situations on the island. The Trust has lost touch with social issues.
I think there is over spending in areas as with all government bodies. The people need to come first.
It is not nessesary to increase taxes to deliver a balanced budget.
Not sure why the roads are not kept in better shape, I feel the money spent on constant repairs only to be for not only a day later could be saved for paved roads, especially on Northwest Road
I would like fewer by-law enforcement officers
Because affordable housing likely requires more staff time I would imagine and I see that as essential.
Would like to see more money go to climate change response
The Trust needs more transparency, more efficiency. Do more with less
Because we're all making sacrifices at this time
priorities, cost sharing w private businesses
It's not the time to raise taxes however there can probably be adjustments made to spending.
Raising taxes flies in the face of affordable housing. Decrease money spent on programs that the IT have no jurisdiction over & look after keeping the OCP & Land Use Bylaws up with the changing times. Respect each & every vastly different communities in the IT area instead of creating Policy Statements that try to make them all the same.
limited benefits to Bowen, not supported by trust operations. al expenditures and overheads

Comments from participants who chose: • **Keep taxes the same, but decrease spending in some areas while increasing spending in other areas**
Due to many of the unknowns of COVID and changes to Provincial and Federal taxes. I'm on a fixed income.
There should always be a process of review and renewal. Demonstrate that efficiencies have been realized and I will support new investments.
reprioritisation is surely needed to deal with some of the pressing issues.
Every year property taxes increase. 11 PERCENT THIS YEAR. Yet no new services to homeowner. We need recycling pick up. Much smaller populated towns have this, why not SSI??
There is always room to improve effectiveness.
We are in the middle of a very tough time economically. It is likely to get a lot worse once the vaccinations are done and government support funding dries up . This is not the time to increase costs . This is the time to hunker down and spend less
I think it is important to review programs to focus on the most “important “
Bureaucracies have a tendency to just keep growing.
Improvements fiscally can always be made. Surpluses should be used first
Property assessment are rising and more people are building which should result in more revenue for Island Trust. Should also look at inflation as a guiding factor.
Need to re-evaluate priorities
I believe the Trust serves a very valuable purpose. However, I unfortunately--along with many of my Bowen neighbours do not get a sense of value for the tax revenues we contribute. Is it a communication problem? Administrative? I'd cut admin costs and increase 'protection' costs
Increase spending for protection and preservation of the fragile island eco systems. Decrease spending for any form of development or urbanization. Keep islands rural
im not seeing or hearing enough on protections and development restrictions
We cannot sustain endless growth!
To provide flexibility in the services without costing the tax payer more during COVID times
Quality of life is good but strengthened bylaw enforcement could benefit more.
gov keep increasing expenses and services without getting approval from people
some of the initiatives are enormous wastes of money and if we quit doing them we could actually get useful things
Fund spending in the simplest form has to be supported by tax payer before tax increased.
The need for installation of cell coverage here is critical.

Comments from participants who chose: • **Decrease taxes by reducing services and programs from current levels**
Over the past 9 years, the Islands Trust budget has increased at twice the rate of inflation. Why is that necessary, and why should it be allowed?
Reduced spending and services would allow for individual property owners to develop voluntary community based support systems.

Comments from participants who chose: • **Decrease taxes by reducing services and programs from current levels**
The Trust has not done much of anything to preserve and protect our islands over the past two decades, but managed to spend well over $100 million in growing its bureaucracy and growing its scope. It now way outside its wheelhouse and rather than preserve and protect, probably does more net harm to our islands than good. I'm sure we'll intentioned, but with such a blurred and unfocused direction, it isn't working.
I feel the trust provides little value
The taxes paid by owners on Sidney Island do not appear to result in any tangible services or benefits or value-add for owners. Doesn't make sense to have that wealth transfer determined and managed by IT rather than existing municipalities where many of us actually get our services when off island.
Corona economy requires reductions in discretionary spending
wasted money through inefficient governing structure
The value proposition for the spend has not been realized to date. I am generally in favour of higher taxes to enable government to provide collective services, but in this case, there is a negative impact from the services IT provides, rather than an overall benefit.
The Trust has become an increasingly material cost for property owners, and the service levels are declining - i.e. longer time to do anything, more "professional" reports required for questionable added value, and activist agendas being funded to further the interests of vocal minorities.
I believe Islands Trusts initiatives overlap or are duplicated in some part by other agencies. These are not symbiotic associations they are just duplications. Islands Trust should narrow its mandate and remove itself from matters such as building. Co create policy with the CRD and have then administrate as they are in a better position to be on the islands actually seeing the realities.
Current sphere of control is invasive
Because I believe the trust is a very irresponsible spender getting itself into many territories it should stay out of
Too many by laws and enforcement officers
SSI only needs to support the requirements of land owners and tenants. Items such as homelessness, etc are beyond your remit and to spent trust or municipal money is highly responsible. Think Oak Bay municipality in what services you should it should not support. I don't support one cent of property taxes supporting the most basic of municipal/village infrastructure and schools. Otherwise you don't have social license to spend my money otherwise. That's why I vote at a provincial and federal level.
Due to the current financial situation for most people caused by the pandemic. Incomes are reduced at this time and all taxation should consider this. A modest increase or even maintains current levels will be a struggle for most people.
We have been hit hard by covid and are struggling. We can't pay more taxes
we are barely able to pay our taxes now and hope to defer tax payments this year. we are struggling financially and can't pay more
Costs are too high for services provided.
Don't think Trust supports Bowen Island. WE have an elected municipal counsel who are/should be leading the wqy re your mandate for Bowen
Government just keeps expanding for little or no benefit.

Comments from participants who chose: • **Decrease taxes by reducing services and programs from current levels**
Because your governance model is flawed, anti ecological and hostile to democratic engagement undemocratic
Taxes are too high
More should be done to make greater efficiencies. COVID has been hard on everyone, and the average income in the Gulf Islands is less than the rest of the CRD area.
We have ZERO services on Gambier Island since we have been there for 15 years..
Islands trust deliver zero value. I have lived on Saturna for the past six years and I honestly can't point to one single improvement that can be dedicated to the Islands Trust
Because the Trust hasn't protected our islands, we have
COVID-19 pandemic causing financial hardship
The services Bowen Island receives from the IT are not reflective of the requisition amount. Bowen benefits from the services the IT provides, but not to the level of the requisition amount.
The current level of spending is too high for what we receive from our LTC
The Islands Trust has become a huge and growing bureaucracy which collects an inordinate amount of funds from property taxes and delivers few real services.
With the pandemic and more job losses and loss of tourists, people cannot afford increasing taxes.
Too much govt. Salaries should be reduced/eliminated.
because the current use of tax dollars is extremely inefficient - once the trust learns to be efficient with what they currently provide, then and only then should the budget look to increase / programs change. The island trust has a perfect opportunity to be a model of successful government and is currently failing at their mission.
Consistently see these tax dollars being squandered
More money = more 'services' = more restrictions such as roadside ditches being declared reparian areas... which requires a 30m (100') setback! This conflicts with zoning bylaw setbacks... What a waste of time and energy... so now we need to spend on a study and report to try to justify such stupidity. A creek is a creek... it may have fish in it.. but a ditch is a ditch
Because the Islands Trust is an unneeded level of oversight that delivers no value to Bowen Island nor has it ever.
nobody in their right mind votes new taxes on themselves
I am not seeing the value based on the Islands Trust mandate for the existing services and programs, so prior to spending more money on new ones, fix what is supposed to exist. Additionally, each island is vastly different, therefore how can a flax tax increase amongst islands work. Additionally, with property values and taxes increasing annually, there is already an increase in amount generated by property tax.
I am not sure that the Islands Trust provides taxpayer value at current expenditure levels.
on Keats we are paying taxes for services not available to us
You evil bureaucrats are criminals
I don't see the island trust doing any real work with the community . The representatives go to a lot of meetings but don't do any REAL work

Comments from participants who chose: • **Decrease taxes by reducing services and programs from current levels**
Islands trust has become a bloated castle building bureaucracy pursuing projects and special interests outside its primary function. It should return to delivering effectively its primary function and not engage in wasted efforts such as climate change. Climate change is a significant issue we all should attend to it but it is not within the jurisdiction of islands trust.
I am unconvinced that the IT provides beneficial local governance.
To streamline services so what needs doing is done, with less overhead.
The economy is in shatters. The financial support is very unevenly allocated and basic foods and household costs have risen. Most people have had to make major changes to their financial health. "We" should not be adding to the burden. It is the time to cut some fat. In business the people at the top are bid adieu!
We have too many levels of government doing the same thing, creating an inefficient system.
Taxes too high
There's a pandemic people have lost jobs are you crazy putting tax up 3%
Lots of islanders subside daily living costs by offer services through tourism with Covid restrictions feel a decrease may help to support islanders during these uncertain times.
The only service we get is having our garbage picked up once a year. Enough is enough!
Lack of value
We get nothing for our taxes as is. Can't use the park to many homeless everywhere. My taxes have doubled in 5 years for a working family this is not feezable
All money collected in the trust area should be spent there. Not in Victoria or outlying communities
$ spend on salary and nonessential projects is outrageous
Too much is spent on staffing for the benefits we get.
Islands Trust has gone well beyond mandate and is overstaffed.
We are governed by too many. Provincial, Federal, CRD and Trust.
Taxes are too high for the level of service
The bylaw compliance & enforcement dept is wasting too much of the budget, policy statement has consumed far too much for a number of years this project needs a much greater level of real community engagement compliance & enforcement dept Is using far too not rather than spending all funds on staff proposals re the new IT agenda.
Bowen Island assessment is excessive when compared to other islands and not in line with any services provided to them by the Islands Trust.
Overall IT is ineffective, not meeting its mandate. No value for money.
The mind-set that continual incremental increases in taxation is wrong-headed. The current trend of unending increasing bureaucracy needs to be reined in. We need lees, not more. Islands Trust is out of hand.
Wish to see Island Trust reduce activities outside its remit, sharpen focus and greatly eliminate your employee count and cost of operation.
It seems that the trust is very bureaucratic and does not operate efficiently. A priority needs to be placed on ensuring that taxpayers are getting value for money. A 9.2% increase in operating expenses is outrageous.
42% tax increase on my property with zero added services.

Comments from participants who chose: • **Decrease taxes by reducing services and programs from current levels**
Don’t agree with such a large tax hike this year. People are financially tapped put due to Covid
We already have a municipality. Tax money paid to island's trust could be better used to support our own island
I don’t believe the Island Trust is worth its cost for Bowen Island
My income has been drastically reduced first by the 2018 crash and now by the pandemic - why do I not see my IT taxes reduced to compensate. In what parallel world are you operating in?
It seems to me that Islands Trust is exceeding it's mandate of Preserving and Protecting through land-use planning. Significant funds are being spent on altruistic programs that are not your responsibility. At the same time, the land use planning mandate is woefully inadequate, with exceptions to the OCP implemented for little valid reason.
your budget is showing a deficit... not fiscally responsible
The Islands Trust has strayed from its original mandate and is involved in too many non-mandated activities and has also become far too overburdened with bureaucrats and other staff. We are over governed and the oversight is inefficient and often incompetent (e.g. authorizing a new STVR on North Pender during a pandemic!;how idiotic is that?, not to mention a direct contravention of Public Health orders not to enable non-essential travel!!).
I feel the Islands Trust has outlived its use and needs to be dissolved
Decrease taxes by decreasing bureaucracy at the top, review the need of the SGICRC and whether 1) we have value for money 2) there is replication of services from other provincial and federal sources
The negative economic impact of the Covid-19 pandemic needs to be recognized as many property owners are suffering financial hardships. Also the Strategic Plan contains too many projects.
Your "services" cost me too much to comply with as is. I do not need or want any more of your "services".
ever increasing government waste of tax funds
Simply put, Bowen Island resident receive ZERO VALUE from being a part of Islands Trust. We have our own municipality and planning resources. You are not required and we must be released from this preposterous, annual waste of taxpayers money.
We don't need the I.T. on Bowen Island, we're a Municipality, & we do everything to safe guard our Island !!
Current taxes are too high without demonstrated value to residents
On fixed income and I cannot sustain increases at this ongoing level. Many programs are duplication of other government and NGO initiatives.
The islands trust is a waste of money
Funds are needed on Bowen for local programs
Because Bowen Island is its own municipality with its own local government, planning dept, environmental & parks staff and its own OCP that is already addressing the issues that Islands Trust focuses on. No need to pay extra to the Islands Trust for services we already have
The current range of Island Trust programs and staffing to administer them far exceed the original "preserve and protect" mandate of the Trust and should be reduced.
Bowen property tax levy should be reduced by 80%
Questionable value from vague programs, can’t keep adding, must eliminate some and prioritize

Comments from participants who chose: • **Decrease taxes by reducing services and programs from current levels**
Appears to be low hanging fruit savings
Feel that Bowen Island get NOTHING from being member
Bowen Island does not get fair value for its contribution
I don't understand the need for Bowen to be taxed at a higher rate than other Gulf Island since we are also a municipality and don't use all of the trusts services
DO not believe Bowen should be in the trust
Bowen Island does not need Islands Trust services. You have become a bloated bureaucracy. Bowen Island should be allowed to withdraw entirely.
You are going thru a Strategic Planning Process. DO NOT increase anything until it is complete!
Many individuals have lost Jobs and income due to Covid 19 And cannot afford any increase this year.
I believe we should be working within
The trust and its staff provide a little benefit to our community and should be dramatically reduced or eliminated. The idea of property tax increases to support this is deeply disturbing.
IT has done nothing for me and my family. IT has been disingenuous about what is allowed on property, ie. secondary suite only to disallow which was originally verbally approved by IT office. Went ahead and built secondary stand alone suite at great expense later to be denied. Seems if you have a lot of money to buy crappy land to later be used as density swaps you can win in their rigged game. If you are only trying to provide housing for the community and try to have a bit of rental income forget it. IT serves and protects the wealthy developer not the average citizen of the trust area. Generally amongst my peers the IT is looked upon as basically not for the average citizen but is beholden to big money.
I think all discretionary expenditures should be eliminated, including new staffing, with a view to reducing taxes. Also do not touch any of the surpluses from previous years. These times require fiscal responsibility. One way or another all taxpayers are going to pay dearly for the government excesses and necessities over this past year. We definitely do not need more taxes and better yet - lower taxes. Islands trust expansion is not a luxury we can afford at this time.
I know it's difficult, or impossible, for Islands Trust to understand why the organization is bloated given the inherent biases. From this outsiders perspective, there are so many inefficiencies, too many staff conducting reviews of each others work and too many projects of marginal benefit. How many years and how much money has been spent on the eel grass mapping for example? And to what effect? Sure, it's nice to know things, but when the decisions are obvious at the beginning, this is not much more than an expensive research project.
1. Economy is hit hard this year, neither taxes nor your expense should be passed onto people. 2. You should continue reducing all travel to almost zero. The Zoom process works fine, especially in a Covid climate. 3. Don't just automatically increase your costs and taxes by X% because you can, get creative like every other organization, business and individual has done: do more (or the same) with less.

Comments from participants who chose: • **Don’t know /other**
I’d like to see more spent on supporting affordable housing initiatives on Galiano Island, and the southern gulf Islands in general. But don’t claim to know how to accomplish this. If it means raising taxes, I am supportive of that.
I would like to know what the actual services and programs are.
Not a taxpayer in the region
renting here - either maintain or increase would be choices as taxpayer here
i find administrative salaries/expenses to be too costly ut i approve of some programs
I am dismayed with the amount unreasonable of bylaw enforcement on the islands and would like to see enforcement tamed to meet the mandate of preserving and protecting the unique eco-systems and culture of the islands. I see a lot of logging, including in watersheds and clear cuts on SSI with no reprimands and yet property owners who are working with the ideals of preserving and protecting are being harassed and fined in ways that are not reasonable or in keeping with the intention of the bylaws.
New property owners and have not been involved long enough to fully understand the services the Island Trust supports
I would probably support an increase (though a more consistent increase each year vs. a large one once and awhile would be nice), but I would like to know which programs or services are proposed as being added or improved.
Don’t have enough information to make an informed choice
Not enough information/experience.
This summary is not clear to me and the terminology is (what are the new staff positions?)
I don't know enough about what you do and I was not able to view the detailed breakdown
I can't choose because u don't link expenditures with getting anything done to meet the mandate
I’m 6 months as a new resident to SSI. Just getting my feet wet in the community.
I do not know enough to make a decision
I strongly support the IT mandate and work, and am happy to pay taxes to support them. Of particular importance to me are biodiversity/conservation and affordable housing. I appreciate the careful management shown historically. I do want to be sure, though, that for 2021 and forward we don't end up with compounding rapid property value increases and tax rate increases, making the islands less affordable to lower and fixed income residents. It would be good to see a five year projection as part of this consultation in the future.
Taxes need to be revised. As a resident with little to no services what so ever the taxes we pay are outrageous. Our minimum island infrastructure is not adequately maintained and yet you want more and more money.
whichever choice I make, I get the short end of the stick.
I’m a new resident and unfamiliar with how everything affects me
Denman Island is long overdue for an OCP review and some LUB changes. I don't know how you do it, but give the Denman LTC the money to do this or you are dooming the community of Denman to gentrification.
Because I live on Bowen Island and we don't pay our fair share, I feel that it's not my place to comment.

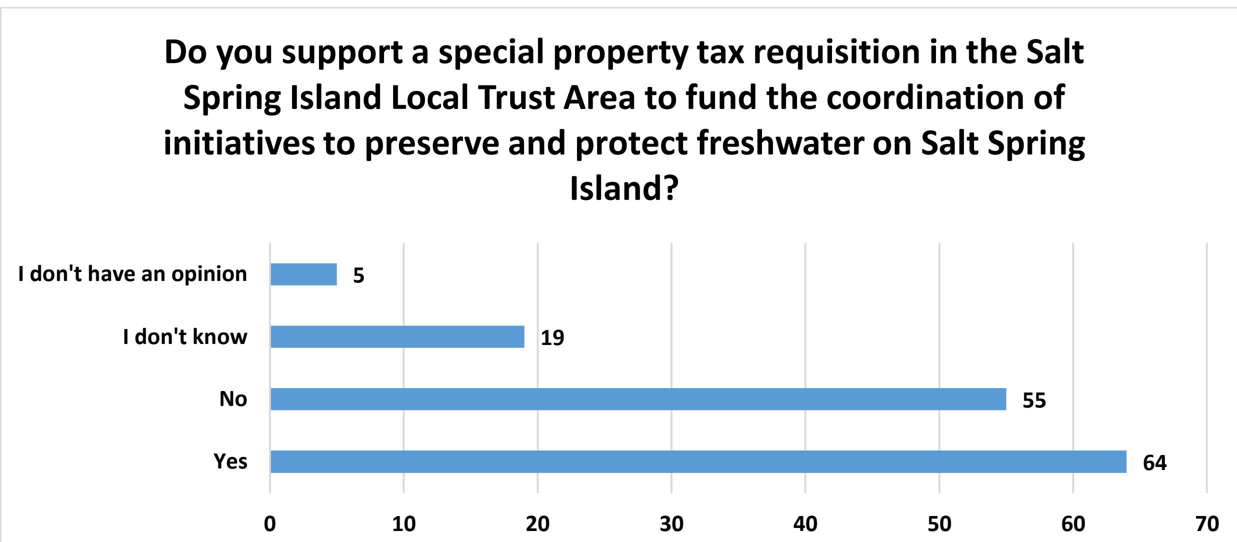
Comments from participants who chose: • **Don't know /other**
Ensure costs of new development expense are fully covered by applicants
I support the work of the Trust. I wish the budget to support the vision. I believe in evaluation of services. This might mean increasing taxes or decreasing them. I appreciate accountability.
Doesn't include my choice
I don't think Bowen needs the Island's Trust
Because I support adding/increasing empty home/vacation home taxes and that option was not available.

Salt Spring Island Special Tax Levy

A special property tax levy is a mechanism by which the Islands Trust funds 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 taxing power 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. Backgrounder.

Question 4

- 148 participants (17%) of 178 who participated in the survey completed question 4 (Note: Participants who chose 'Salt Spring' for Q2 only saw this question.)



The following tables show the comments from 65 participants who explained their choices to question 4.

Comments from participants who chose: • **Yes**
I assume this covers water catchment in rainy winters?

Comments from participants who chose: • **Yes**
Water is a huge issue here. We need to find ways to sustain
water is important
yes, as long as this doesn't end up with more bylaw enforcers disturbing the peace and imposing regulations which are likely in violation of the Charter of Rights and Freedoms.
As long as the funds are spent on an ecology backed initiative.
Only a qualified "yes". Very nearly ticked "no". This needs careful over by an agency or unafiliated third party that is not influenced by special interest groups. I don't think the Water Preservation Society can look at the issues objectively.
Preserving and protecting freshwater is critical in our region
Well, it's important.
This scarce resource needs to be well managed and protected.
The preservation and protection of freshwater on SSI requires increased coordination.
I am grateful for a way to act on these issues
Must ensure all involved agencies are coordinated
The island needs to develop a prioritized plan for water management, both services and resources
Water is the single biggest concern that islanders will raise next to fire risk, and the two are inextricably linked. From the point of view of climate action, we urgently need to improve our freshwater supplies to ensure our community's and our ecosystem's resilience in the challenging decades to come. To do so we will need to build hard and natural infrastructure to build/conserve supply. This infrastructure needs to be built to withstand increasing winter rains and summer droughts. We also need to implement aggressive water conservation including mass implmentation of water conservation and reuse including rainwater diversion/storage, greywater and blackwater (i.e., composting toilets and/or on-island composting along with chipped wood and other biomass).
Coordination is key to sustainability. Remove the silos and act collaboratively and strategically on behalf of all water needs.

Comments from participants who chose: • **No**
add a fuel surcharge for that purpose
Environmental practices of local property owners will make a difference for protecting these areas, not axes.
burden on community
There are other more important places to spend our money right now.
more taxes
there is enough being done already in this area
we should not have to pay additional tax to ensure our water is safe
History of many studies much talk no action
They can't explain the use of the funds expended. Useless!
If water catchment was encouraged rather than discouraged / banned we would have PLENTY of water.

Comments from participants who chose: • **No**
I’m on a well. I know my well is good. I don’t support any municipal water or sewer system unless it involves all residents. If one runs out if water then it can be purchased. Otherwise too bad. I don’t pay for water service and I don’t support any tax money I contribute to study water issues for people who made poor decision where they live. Do a study in the island and solving all our needs it none.
I would support it if I trusted the Trust and it's staff to include and support the people who live here. Because I do not trust the Trust, I am against giving more money. Local government needs to win the respect of the citizenry before taking more money from us.
Same as above
again, right now we are not concerned with this issue. we are trying to stay afloat
there should be more taxes to those who use the services and less to those who have to rely on wells and water harvesting, and don't use the freshwater supply. Those that have to rely on their own sources spend a lot of money already to maintain their systems.
not the time to add new taxes
personal money is limited
I have to manage and maintain my own well and harvesting water supply. It is costly enough as it for me to manage my own water.
We already pay usage fees and any coordination should be done through municipal government
We already support this through the payment for consumption of water. Better coordination of resources can be performed through a municipal government.
Again, more money isn't the solution. Efficiency and a strong management team with clear goals and guidelines will solve this issue. Throwing more money at the current situation will only buy a little more time, and in a couple years more money will be requested.
I believe the trust should be done away with
We don't need this. What we need is a plan to recycle water on the island. We have way to many committees we need some action and this is not it.
Yet more taxpayer funded, Inefficient bureaucracy
It would seem that a simple low cost solution would be the imposition of a single water authority by the appropriate level of government. A more unified, approach that would consolidate funds and policies should be the first step.
This is North Salt Spring Waterworks responsibility.
Time for and end to tax increases....where are the tax decreases. We are drowning in ever higher taxes.
If you fix the leaks in the system there is no shortage
Power grab
Worthwhile project but I don't have enough trust in IT to oversee this project.
Hard choices need to be made, if you support the SSIWPA then something else needs to be cut back. How is the effectiveness of this expenditure evaluated and monitored. How do you ensure there is value for money?
Should be under primary umbrella of Trust. More specific deliverables. Lame duck group that can't authorize anything.
No more taxes
This should be a provincial funded lobby

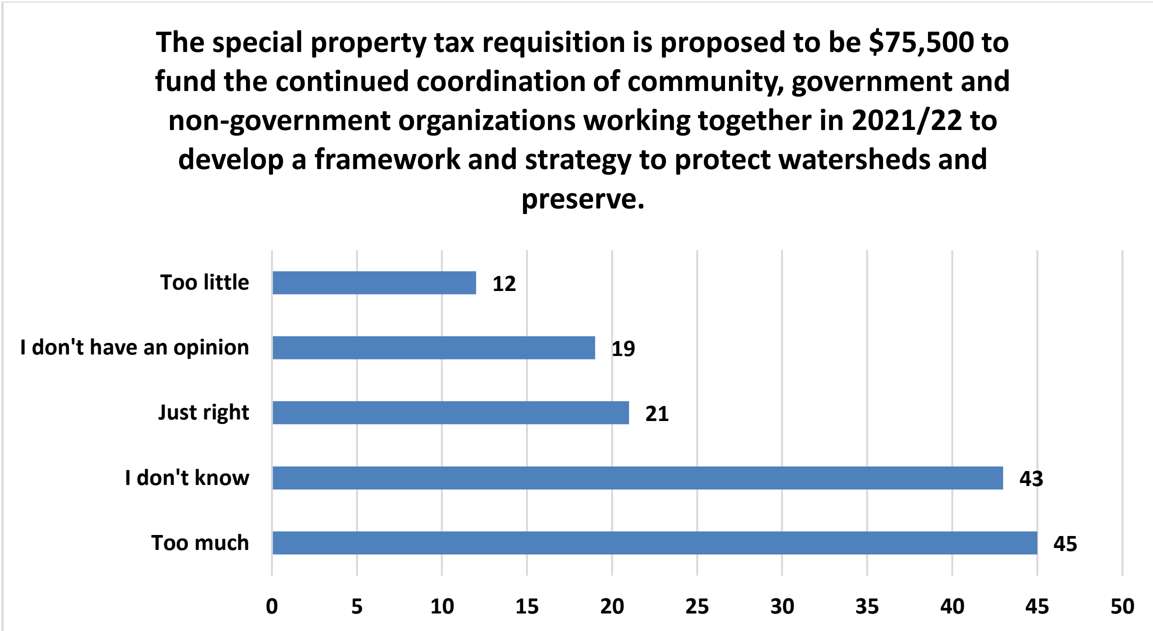
Comments from participants who chose: • **No**
NSS Water does do most of this...don't need the names of every stream on the island
This is a challenging year to add a special property tax to all residents.
The NSWD has done an excellent job so far in my area.
Surplus should be used first.
By law enforcement of fresh water use by properties with multiple dwelling who claim farm status makes it unfair for single family dwellings.
I believe there is enough information available already on the areas with issues. When don't need to look for problems where there are none.
I believe a study would be appropriate but I would like an independent body -- not Islands Trust -- to initiate, undertake and monitor the study

Comments from participants who chose: • **I don't know**
I would support it if it meant considering and encouraging water saving practices such as composting toilets, rainwater harvesting, ponds etc. as water supply and lowering the per-person or per-dwelling water requirements where these practices are in place.
I am taxed extra for the water I have on SSI on St.Marys Lake. Charged for a bunch of mistakes and ongoing problems while there are still open sewage fields on waterfront properties. I'm not sure I trust the initiatives.
I don't understand what SPECIFICALLY is being done in this regard, and think we need to do more to upgrade/relocate old septic systems around St Mary's Lake for example. Also given the water STORAGE issues on Salt Spring, I wonder what is being done to store more of the water we have during the winter so more is available in the summer? Can we encourage ways of managing water SHORTAGES through land zoning?
It is not apparent from the information links provided whether or not the alliance has achieved outcomes which justify the expenditure
Not enough information
probably support but have just started reading about it
I think some organized response would be helpful but don't want to see governments role and authority increase.

Comments from participants who chose: • **No opinion**
I'm not there all the time yet I do feel that protecting fresh water should be considered is raising taxes the answer I'm not sure

Question 5

- 148 participants (17%) of 176 who participated in the survey completed question 5
  (Note: Participants who chose 'Salt Spring' for Q2 only saw this question.)



The following tables show the comments from 58 participants who explained their choices to question 5.

Comments from participants who chose: • **Too much**
Projects proposed are not desired, requested or suitable to all those paying taxes.
individual burden
This has already been studied and worked on over the years. use a study that has already been done
again it seems money will be spent on people and not the problem
We still have not forced water storage on new builds- until we do a measure like that, everything else is just window dressing
I would like to see the funds spent elsewhere
Why are we being taxed to protect our water this should be an inherent right to all Canadians
see above
Property taxes are already ridiculously high
see above
How many families could one feed with this money?
Won't provide any benefit to me and us a waste of taxpayer money.
Why is extra coordination needed? The current funding and staff should be able to support this initiative.
We no longer need the trust as other government agencies can do the job
There is enough water on SSI. What you need is to require every house to have a 30m3 reserve and the problem will be solved without new taxes. This is how Australia solved the problem, we don't need a study we need implementation.
See above

It is not clear why this could not be done without the additional funding if there was a single water authority.
This should be done by volunteers
You have all the information needed to fix the leaks
Continuous funding of bureaucracy with little results.
Not sure on this one as I see no plan to ensure the money is well spent.
Cut back on your staffing
Surplus should be used first
No by-law enforcement makes it unfair.
Simple solutions for simple problems.
It is too much if Islands Trust is the coordinating body.

Comments from participants who chose: • **Too little**
add fuel surcharge
If the residents and the Islands Trust are going to use the argument that they are basing their decisions on water protection, then they need to back that up and provide concrete solutions. This comes at a cost b
Where are Indigenous land stewards?
The preservation and protection of freshwater on SSI requires increased coordination.
"Water is life."
Addressing water issues on SSI is critical for the economic, environmental and social resiliency of the island. The water issues on SSI are complex and require multiagency coordination and innovative approaches. We have to address water if we ever hope to tackle climate adaptation and affordable housing.
I can't imagine you can do much with that amount, but OK
If a plan is to be excited additional funding will be needed
Too little if it's a one year expense. We need a long term plan and a long term spend along with it. Addressing this problem is key to our island's viability in the coming decades.
safe, drinking water is our lifeline. Investment in water quality management is key to the survival of our island.

Comments from participants who chose: • **Just right**
My understanding is that recent work by this group has been effective.
Preserving our drinking water is paramount.
Could be higher if planned and budgeted

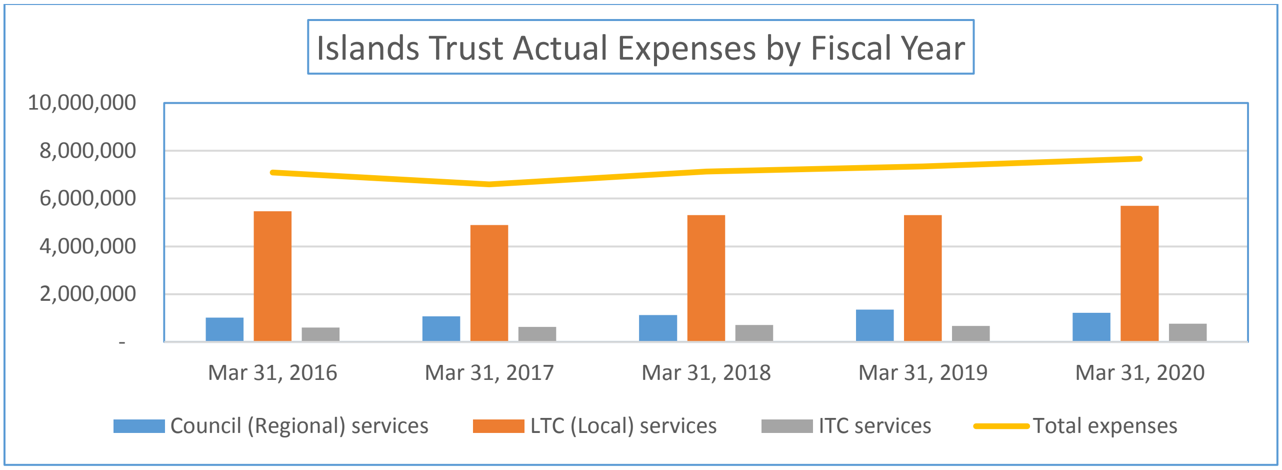
Comments from participants who chose: • **I don’t know**
I don't know what it is actually being spent on?

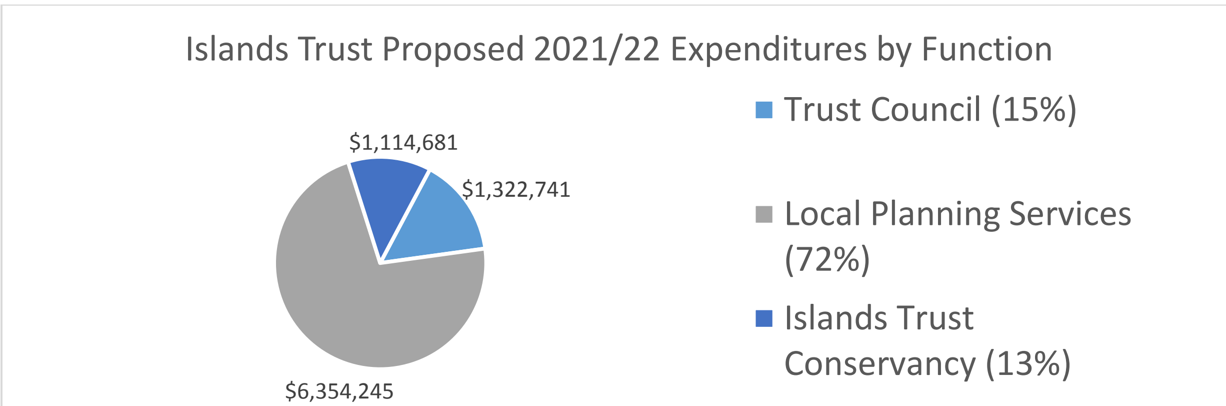
How does a number evolve for coordination to work together?
What are the cost?
It needs to be effective.
I’d need to know where the money will be spent , to have an educated opinion
wondering how much is for administration
not sure who is getting paid and how much
I don’t have a lot of knowledge about this
Same reason as above
Is this an increase or decrease over previous years? How long has this been in place? What has been accomplished? What is the long term objective and timeframe? Allowing it to go on indefinitely with little or no reported results is a no-go. Produce, or go away.
What exactly is the money spent on?
good if it goes to individual or company on SSI, not if off island contractor
I get no sense of how the $75,000 is to be spent
So ... if water quality and/or supply is improved - then what ... an even denser amount of population!? W/out pop. control and build permit reductions, your proposals for an 'island nirvana' will contribute to Salt spring eventually becoming Singapore North!!!!
I don’t know enough about the project to comment on cost.

Comments from participants who chose: • **I don’t have an opinion**
I would need more detail to have an opinion. In the meantime, I support the initiative.
As above
Need more info and context

Expenditures: Where Our Money Goes

The Islands Trust preserves and protects the Trust Area through: environmentally sound land use planning, land protection through the Islands Trust Conservancy, and working locally and across agencies to collaborate, plan, and advocate on important matters in our jurisdiction. Actual historical spending trends help to inform the draft budget.

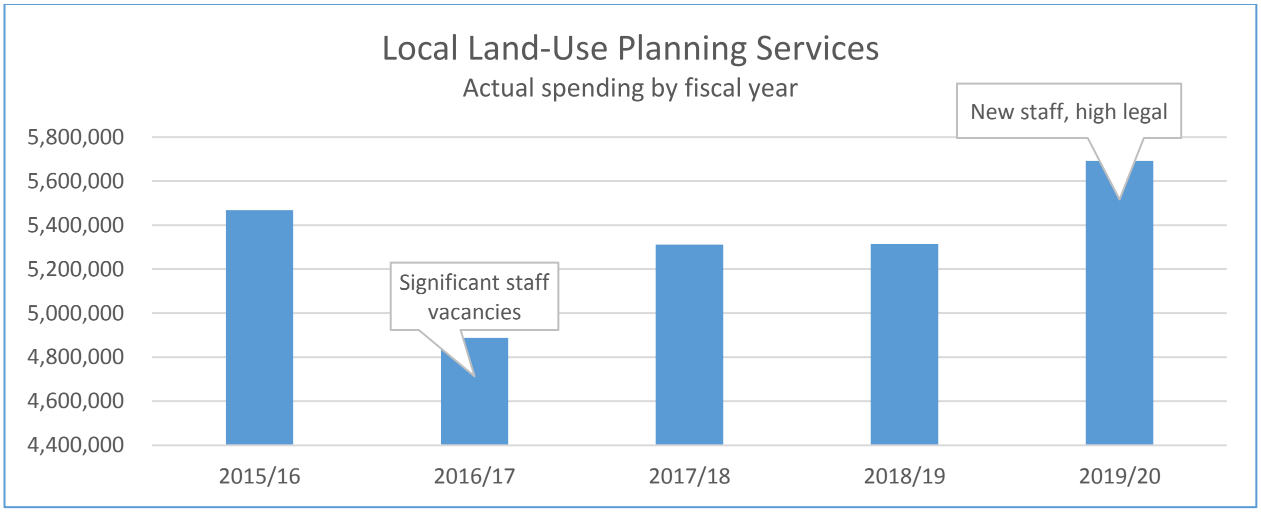




Local Planning Services

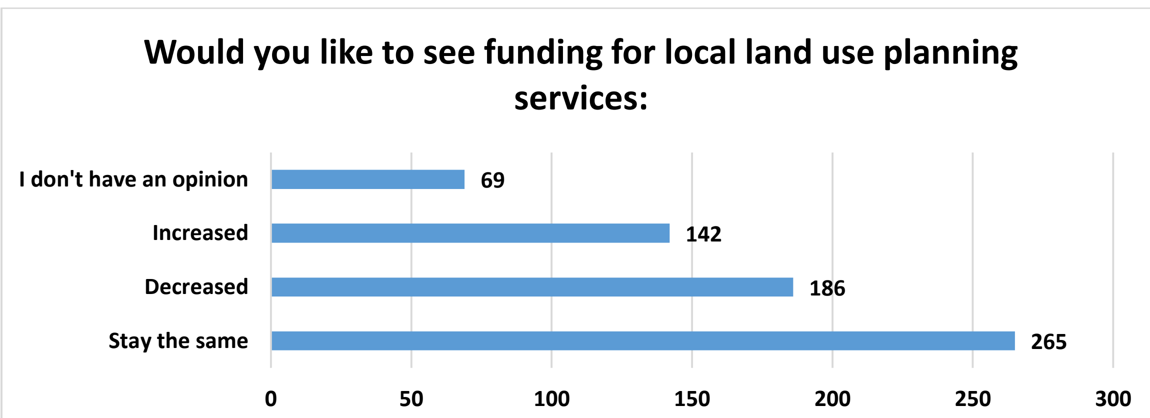
In the Islands Trust Area, the focus of all land use planning is the preservation of the environment, cultural heritage, and community sustainability. Land use planning activities include:

- Proactive land use planning (maintain and update 20 official community plans and 20 land use bylaws)
- Application processing (e.g. property rezonings, development permits, public hearings about proposed bylaws)
- Local trust committee meetings
- Community information meetings (e.g. land use planning issues, freshwater protection issues and options, climate change)
- Bylaw compliance and enforcement



Question 6

- 662 out of 868 (76%) who participated in the survey completed question 6
  (Note: Participants who chose 'Bowen' for Q2 would not have viewed this question, as they do not pay taxes for these services.)



The following tables show the comments from 262 participants who explained their choices to question 6.

Comments from participants who chose: • Increased
These decisions if not properly made, and lack of bylaw enforcement, breed lack of trust and fracture the community
I would support an increase if it could mean more climate savvy planning
The current pressure of people leaving the cities means more planning needs to go into land use if we are going to protect environment, rural nature, food security, and access to affordable housing.
Community Plans need updating at least every ten years.

Comments from participants who chose: • Increased
Speaking with a Galiano perspective, there are two purpose built housing projects with a lot of potential to address the housing crisis. The planner is doing his best but his capacity is limited, Galiano needs another planner/support to efficiently handle the demands of rezoning process
K would support snb9ncreaze in this area if it meant quicker turn around times on various land use applications to the Trust
AFFORDABLE HOUSING PROJECTS ARE TIME SENSITIVE AND COMPLEX. THEY NEED EVERY PERSON ON DECK AS THE FUNDING WINDOWS CLOSE. BC Housing shuns Trust projects as the extra costs and time discourage them. In the office of BC Housing when a Trust area project is presented there are groans.
Development on Hornby will soon outstrip the island's available fresh water.
So many delays, not enough staff!
Local land use should be planned by locals specific to each island. One size does not fit all.
Need to actively decrease our climate footprint and preserve biodiversity with extra staff
Delay for initiatives in our local area is often blamed on lack of planning resources (planning staff time). Needs to be increased to meet demand, so that projects can progress in a timely manner.
more focus on rural issues, less development of large homes
We need oversight and engagement, with protection for the essential nature of these islands..
Concern for Gambier land usage. Want it protected well.
The Islands Trust needs to be responsive to communities.
More community information sessions (when we can) or zoom seminars with information on local issues and policies. More information and education on First Nations too. I would love to see signage in the local FN language.
Hire some biologists, water specialists, and holders of Indigenous knowledge
There needs to be a reconfiguration of islands trust, policies and bylaws
To effectively make any significant changes, the backlogs and inefficiencies need to be addressed. Make certain that the new staff is able to make a long term commitment to the tasks and projects put before them.
I would like to see more funding for affordable housing solutions.
The planning services are so understaffed that any answers take weeks or months to get back, and are often changing. Makes it very challenging to get anything done on the island.
How much "strength" is there to ensure that planning is taken notice of?
Goat removal from Saturnas island trust lands
I foresee more development requiring more services.
With COVID19 people have realized the importance of living on islands and have moved there in droves. so more and better planning is required now and in the long term
Population has increased and local planning needs a update
I think the more you know about each Island, and the more you inform locally - all the boats float.
More residents mean you need more staff
We need to preserve and protect our unique, fragile eco systems.
there are complex issues that merit consideration
the delay in approving land use changes is unacceptably long. It will affect our community's ability to pivot after the financial crisis that will follow COVID.
More effort needs to be put in the housing crisis in our communities. If we want to have healthy ecclectic community we must find ways to house the lower income folks.

Comments from participants who chose: • Increased
Land use planning is becoming more complex with climate/sustainability/ecology issues
For a bridge to langdale or Vancouver
More demand = more funding
Airbnb's have destroyed all the islands. Bad job islands Trust.
We need more staff for enforcement of the OCP and LUB
By law enforcement
Need more active engagement to apply best practices only each local island - seems ad hoc response to development versus a consistent and coordinated approach
Applications should be approved in a timely manner.
Include more expert input into land planning. Less petty by law enforcement, more big picture action
Hard to understand how much is spent on a particular island. Wanting more spent on denman.
The planning for the Trust Area is integral to ensure development is within the scope of the mandate
Logged areas need rehabilitation/replanting.
Only if it leads to less development being approved and less density being approved and more environmental protection happening.
Every community is different & their local planning should reflect & honour that.
There is no crd bylaw violations enforcement.
Continue preserving the environment.
How about considering the prospect of NO further land USE! Check out the Scilly Isl.s of the coast of Cornwall!
Need more bylaw enforcement
My observation has been that planning services (particularly applications) take longer tha they should due to staff constraints.
Local land use planning seems to be a growing concern.
We can move more quickly
Deal with bylaw infractions.
to keep land use planning proactive it's important to understand the factors that influence an increase in spending. I would support this increase if there is a standardized process to assess the changing needs?
Increase qualified and local planning staff to implement policies
I think the hugely outdated OCPs on most islands must be overhauled, not piecemeal but fully.
land use planning crucial to maintaining environmental concerns.
Peter Grove says we do not have enough staff

Comments from participants who chose: • **Decreased**
This survey is self serving your interest in expanding your reach is unnecessary and is only a cost to the taxpayers. Reduce your services and staff and lower our taxes!
these should be funded by more local assessments
The Islands Trust needs to be more efficient, not simply add more and more staff.

Comments from participants who chose: • **Decreased**
Planning staff is operating super inefficiently and not helping people do what they need for their livelihoods. We don't need more bylaw officers. I would support an increase or it staying the same if there was a competent planner dedicated to bylaw changes that align with the OCP and make livelihoods on salt spring more accessible - not just a playground for the wealthy retired who are currently the only ones able to live within the dysfunctional, classist and outdated bylaws!
Land use by-laws aren't determined in order to have a low footprint or meet basic income needs.
You say proactive planning but after 45 years of no real planning, just reacting, you're not fooling me.
difficult times
on my island we have set aside conservancy zones and have limited use on much of the island. Putting more money towards local land use planning in our circumstance doesn't make sense. Our existing covenants and rules dictate the protection of that land and how it can be used. IT does not need to be yet another layer of bureaucracy to "help manage" that....little to no value add for Sidney Islanders.
This process is geared to stop innovation and creative solutions
Land use planning should be the responsibility of the municipality. Multiple layers of bureaucracy are unhelpful.
Similar to the answer above. As an example get out of application processing and hand that off to the CRD. This again speaks to a mandate that is too broad and collides/overlaps with other agencies.
This is an unnecessary level of government
There's no provision for social and rural planning in the islands trust mandate. For the reason I do not feel I have local political representation in this area. I would love to see some changes to the entire mandate for more complete representation and decision making around issues that are not concerned with land use.
We need more independence with planning not tied to islands trust
Make it more efficient
Concentrate on core services only. As far as I can tell fro the SSI housing committee it's mainly vast I competence resulting in report after report after report. Nothing to help people but to cause administrative nightmares. What I've seen to date on land use is total incompetence. Go big it give up. Too long too late to assist anyone.
Funding should be decreased while the planning departments undergo radical revamping and staff re-training. Once staff are able to genuinely facilitate good community involvement processes, and have the well-being of the community as a guiding principle, then it will be time to increase funding. Currently, the planning services are so outdated, unfairly antagonistic, and invasive, that increasing them only serves to further harm our livelihoods and communities.
from what we know, the process is already too costly and brutal.
We don't need more by law enforcement officers. We need creative people in charge for new ideas for the changing world and the changing island and our needs!
simply process applications and stop the make work projects
We do not need more bylaw enforcement. We need more collaborative problem solving, listening to the issues, helping property owners resolve them in a non-threatening manner and create a process for exceptions or pilot projects for creative land and building use. The bylaws do not promote community harmony or make it joyful for property owners to enjoy freedoms and liberty on their own land.
Under NDP government significant increases

Comments from participants who chose: • **Decreased**
bad land use policies by Islands Trust
costs really jumped this year...
I'm guessing that as much NECESSARY work happened in 2016/17 amidst significant staff vacancies as would need to happen now, so cut costs
There is no way I support an increase to bylaw enforcement. We don't need more power hungry men harassing people to comply with antiquated and next to unlive-able bylaws. What we need is a change and frequent review of the bylaws and failing that, a different type of position that would HELP property owners find solutions to problems with bylaw infringement OR grant exceptions. NOT more expensive permits or ridiculous hoops to jump through.
In-person meetings and the booking of meeting rooms and halls has been minimized during COVID. There is no need for an increase. The number of applications has decreased. Your legal costs are high because you are ineffective in dealing with real issues, the Trust has become draconian.
Why 20 OCP and 13 communities? Every other organization has to watch their expenses. Streamline your plans and you will find you can accomplish the same with less money.
Good utilization of resources
A pandemic is not the time for spending, local land use planning services, Trust committee meetings or Community meetings. The only spending should be on bylaw compliance and enforcement.
Would like to be CVRD instead
I feel the Island Trust has too much power now
Reduce expected work from staff, thus reducing staff costs.
I see the planning to be fragmented and in-efficient: 20 community plans! We all like to think that the islands are individually unique but that is just not true. I doubt if each island was an individual municipality there would be this much government activity and overlap. We need standardized plans for the islands by standardized bands: ie population or ease of access, rather than individually unique plans. There seems to be no economy of scale here.
top heavy admin
Not impressed with current communication efforts
It is outrageous that small lot owners can’t build a hone
Job loss, business closures, why increase spending?
looks like the office reno has been completed, should be able to save some money now
I have not really understood how having an extra level of government such as the Islands Trust has actually benefited the Islands. Our local non profit groups seem to do more for our Island than the Trust. Perhaps I’m missing something?
The current staffing should be able to provide a clear guidelines and figure out (ie simplify) the current zoning craziness (why are their so many zones it's ridiculous and just causes such a waste of $)
Remove the trust we no longer need it
Unnecessary governmental overreach
They seem to have too much time on their hands. Much of what they do interfere with what residents want and need.
we are over planned and over governed.
Office renos are a one year project
too much spent on bureaucracy

Comments from participants who chose: • **Decreased**
Ineffective use of the resources that already exist, so do not believe that the funding is the issue - the policies, the seemingly indiscriminate application of policies need to be fixed prior to additional funding.
I am not seeing value at current expenditure levels. For example, I am concerned about anchorages, however don't see IT action on this file. Also, Airbnb's should either be made legal or existing rules enforced.
All this planning reduces supply and affordability
Too much overhead and a lot of waste.
You criminals should try and get real jobs. Climate change? Really? What exactly do you mean? Show me your holy "science ".
The planning here is one big joke
Office reno?
Bring down to 2018/19 levels don't need to absorb the additional costs of office renovations and staff training into future years
It's redundant when you already have a Municipality to work with. It's all just extra cost. The island trust don't really represent the islanders . It's just another governing body that requires more and more funding each year to support their important meetings
It is disgraceful the Thatch development was approved given the First Nations remains found on site and historical significance of the location.
I don't see the current process working to the Trust mandate and I would hate to see this process move any faster or we won't have any trees or water left on this island. Planners approve whatever complies with the LUB's and OCP, but the bylaws are poorly written and don't seem to legally hold to the intent. The development of new language or amendments is swayed in favour of development and growth, every time. The density "bank" is a joke and any developer with a good lawyer can drive a truck through the loopholes in the process to meet their ends. How is this effective?
I am unconvinced local land use planning services are effective or desired by many residents on the Trust Area.
To much overhead.
I found the community plans to be vague and verbose.
The less government we have the stringer our society.
After watching the trust screw over the [redacted] on Galiano for 2 decades and waste thousands of dollars and hours, I do not feel the current funds are being used appropriately.
Taxes too high
Your focus needs to be on low income housing. All the other micro managing and time wasting on petty inconsequential minutia need to be eliminated. Clearly our taxes are being wasted at present.
My taxes are going up but I don't see better roads on Pender Island. The weeds beside the road weren't cut until September.
"office reno"????
It seems the actual planning is becoming bureaucratic instead of helpful. Too many staff and policies simply bog down progress. Work on streamlining,
Completely ineffective in our area
Too many committees and consultations add to expenses with little to show

Comments from participants who chose: • **Decreased**
The majority of the world is working remotely. Thus reducing office expenditures. This should be reflective moving forward. Time to go lean like the rest of us have had to. Meetings can and will be virtual for much of the future thus reducing the expenditures.
Land planning on Pender is feeling increasingly invasive
Incorporation would reduce duplication of administration
It is rare to hear trustees determine land uses as the majority of residents actually want, so why fund them?
What has all the Planning accomplished? Seems like just more Planners.
The focus must be in cost control not taxing more. Discipline is required to do the same for less or cut.
leave this to the local Trustees as each Island is different with different needs
I feel we are being nickeled and dimed for every improvement we want to make on our own private property
Professional Planners seem to impose their city plans onto the rural landscape unnecessarily in such a low density.
IT planning dept needs to be smaller and not interfere so damn much in LTC decisions.
Funding is already relatively high while showing low performance.
From what I have read in the media the planning services department is incredibly in-efficient. It seems that there philosophical bent to obstruct growth and development and generally be obstructionist leads to wasteful expenditures of resources (staff time/hard expenses). This wasteful utilization/ poor efficiency probably stems from lack of time management software and not ensuring each expenditure of resources is working towards the strategic goals of the trust.
Increase in 2019-20 was due to one-time costs and should not be the new normal
become more efficient.
We don't need more planning.
Charge the applicant fully
Rather than endlessly overspending relative to income and making up the deficit by raiding reserves why not cut expenditure in line with your electorate's reduced financial circumstances.
Reduce the workload.... do you really need books written in order to make staff presentations.... you are making simple issues very complicated to justify your high cost infrastructure.
total admin as a % of total expenditures out of line with equivalent agencies and private sectore
The complete failure for Islands Trust to intervene in the IR7 Clearcut on Saturna indicates that the money could be better spent elsewhere.
We have had a plan for years which the local trustee ignore as they try to reshape our islands to their vision. We don't need to waste more tax money rehashing the plan. Stick to the original plan to "preserve and protect" by not handing out development permits and STVR permits when the islands are already experiencing failures of our water and sewer infrastructure. We don't need more development and more tourism! We need less.
I am not anti-development but I believe that development should pay for itself.
I believe lowering taxes spent on bureaucracy and increasing capacity building in community would give better results and cost less.
We are being overcharged and underserviced. Top priorities shift so often and no real changes occur.
We have conservation groups - leave it to them

Comments from participants who chose: • **Decreased**
I think there is too much red tape. Applications are far too complicated - look at the agenda and see how many pages each simple app has to be.
With covid-19 travel restrictions this year, much of the planners work can be accomplished without travel.
I am not willing to financially support your efforts to make my life more difficult.
this is not local planning, this is some thing else. Please
no need for by-law officer
I don't think Islands trust does a good job in this area.
Emergency scenarios such as we are in require decreasing wherever we are able.
Seems high versus amount of new construction...what is the cost per permit for permits above say $100,000
Office Reno's.
Reduce the No. of meetings, The e-mails, and staff time. Be far more efficient with your time and personnel. You are extremely wasteful with both.
Too much bureaucracy and administrivia!
same as #3
Reduce or eliminate staff and needless expense
all they do is lick the boots of developers
IT is compliant with UN agenda 2030 which does not serve humanity well.
where most of us wfh, why we need high cost for office reno
Local Trust keeps changing the current bylaw to allow for more development.
Pandemic so slow down
Were the office renovations really necessary? I was in the office a few years ago and it looked just fine to me. And isn't everyone working from home now anyway? I would not be surprised if IT reno'd their office only to now find it's empty. I know you'll have trouble accepting my opinion given your impossible bias and for this reason, any feedback I give feels meaningless and a complete waste of my time and unfortunately yours too. If an independent efficiency expert or an intendent value-for-money audit was to be completed, I am sure significant cost savings would be made apparent.
Bring it back to the historical minimum (2016/17) through staff reductions if necessary.
Needs of the islands are not being acknowledged or dealt with
It's disappointing to see adding staff and office renovations happening in a pandemic year. Zoom meetings, reduced (zero) travel. By the way, you don't describe your trustee salaries in your explanations, just the percentage increase. You should be more transparent.

Comments from participants who chose: • Stay the same
As someone who has recently taken an interest in planning on Galiano, I am concerned about how little real planning is actually occurring and how unresponsive and actually uninformed the planner is regarding land use concerns particularly as they impact the environment and significant changes to a neighbourhood. I am not sure more money will change this. It seems to me to ber more about a change in attitude and priorities.
Developers need to pay more! Don't saddle everyone with their profit-taking!

Comments from participants who chose: • Stay the same
find ways to make processes easier quicker and save money that way
Local services should be sustained. Planners should not be reallocated from local planning to "regional" planning as is proposed presently. The logic given for the transfer is to advance "agendas" and is footnoted by "it might actually slow down development." Hardly a service oriented Trustee approach.
office renos???
Greater efficiency (required) does not require more $$
again, anticipating other tax hikes
It depends on what the proposed use of land is for and would want public consultation on any proposed uses
I don’t feel like the land use bylaws work for our varied needs.
Lock down on new development, approve replacement dwellings or structures only. Encourage virtual workspaces where able, reducing need for "office renovations".
Only if it helps land owners find creative ways to use the land and help us
this has been an ongoing discussion and additional funding not needed
I’m concerned about preserve and protect
see tax reason ?2 answer
2020/2021 bad years due to covid-19
Staff need to find means to integrate local perspectives and listen to Local Trustees so as to build local trust in the Islands Trust.
Not the time to increase taxation
I am tempted to opt for a decrease but will settle for asking your staff to get more accomplished with the budget you have already.
Status quo is satisfactory.
There are more people moving to the island and this should expand the tax base.
The services provided have become much too burocratic and cumbersome. Minor issues could be resolved prior to bringing them to LTC meetings.
Expenses should be curtailed.
If we received actual and real service I might have a different opinion.
awaiting results of any proposed policy statement changes
Zoom meetings will reduce travel costs
no added bureaucracy
I think the Council driven review of how the Governance and planning services of the Islands Trust is being managed and delivered should happen before increasing anything. .
We have enough people working on this & it will come down to a vote with the community.
Use existing staff more efficiently.
Most land is private. Most parks are not really parks, just bare land.
Planners should live within the community they plan!
I think the portion of funds allocated is on the mark
Land use planning and zoning is the primary mandate and tool of violence trust. It should be its only budget item.

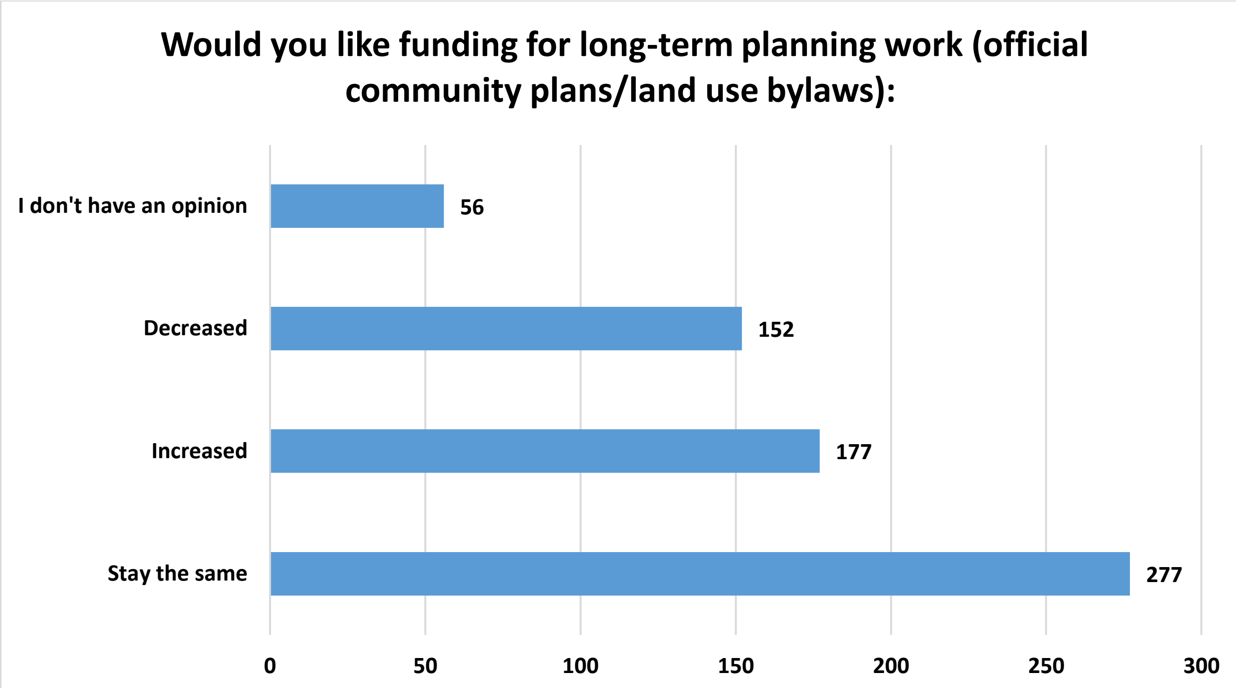
Comments from participants who chose: • Stay the same
I would need an explanation of what factors have changed to warrant an increase.
This is not the time to increase taxes.
With the increase in 2019/20, we could budget accordingly to get through...
until such time as life returns to normal
I don’t think local land use planning is particularly effective in its current model. Too slow. Too cautious.
Funding should stay the same but focussed on things like road maintenance and support for community
Explanations for why funding needs to be increased is poor. Again working through the various responsibilities it would be helpful to outline where certain areas could be cut back.
I found this year that [redacted] is very inefficient
What is the point of Community Planning when they do not stand up to pressures from developers
seems to work
Hopefully the high legal costs were a one-time issue. Re-allocate those funds to other land use issues.
We don't want to create too much red tape.
No increase until Covid resolves.
More affordable rentals needed
If there was a significant increase in the last fiscal year, it would seem foolish to continue that. Let the growth settle.
Status quo in a world that is focusing on non-essential.
Maintain existing funding
Land Use Planning is based on a lacking OCP and LUBs on Denman. Fix those first please.
Given the pandemic and its impacts such as significantly decreased tourism and long term decreased economic activity it should stay the same for the next 2 years or decrease. I ma not sure Trustees really understand the short and long term imacpst that the pandemic is having on tourism and the local economy's
"High legal costs" & "office reno" is a red flag. Why? Islands Trust application approval process is out of hand when it takes YEARS & $100Ks to process an appl. and then reject it on the final vote. If something obviously has no hope, kill it up front and say so. Too much silly politics and wasted money.
It's all we can afford
I'm assuming this is different than 2, below, and means ongoing planning services like processing applications and referrals. I think this is working pretty well.
Many have not earned much income this year because of Covid. It's particularly galling to pay an 11% increase in property taxes.
Decrease the number of Directors on the Trust Council and decrease their salaries and benefits
Too much spent on planning, not enough on actions.
If developers want to develop.... make them carry the full costs
A pragmatic balance is required and, given the information provided, it is not clear that any item that should be increased
Be more efficient with use of current funding.

Comments from participants who chose: • Stay the same
If what we mean by this is the folks at the counter, then the same. What we need MORE of is policy vision and innovation.
Increase funding % to protecting islands fragile eco systems. Decrease and cease funding for development applications.
COVID.affect. Don't see a lot of people moving around
This is the function of day to day life, we should try to maintain that as best we can.

Comments from participants who chose: • No opinion
I would like to see you support for affordable housing increased, but I'm not sure how to make that happen.
I don't know if there is a need.
Depends on where the increase/decreases are allocated
i need to study this more
I would need to more deeply understand where the money is going to to be able to answer this question.
Nothing has been done on our part of the Island. Zero .
I lack information.
Depending upon the services.
Climate change is last on your agenda after getting an office Reno. I'm sorry that is [redacted] up.
It depends on outcomes achieved and it's not apparent what outcomes if any are being achieved from the money spent
I don't have enough information.
again, if the planning accomplished something I could decide
I don't know enough to judge this.
Despite the explanation above, it isn't clear what this is!
There is insufficient information provided for me to make a call
I fully support robust funding for local land use planning but am unsure if more is needed, especially given the big jump in last year's costs. I'm curious what created the high legal costs.
Please see my previous budget answer

Question 7:

- 662 out of 868 (76%) who participated in the survey completed question 7
  (Note: Participants who chose 'Bowen' for Q2 would not have viewed this question, as they do not pay taxes for these services.)



The following tables show the comments from 228 participants who explained their choices to question 7.

Comments from participants who chose: • **Increased**
I see little long term planning being done on the local level. The Planner seems to mainly function as a facilitator for any rezoning applications brought forward rather than paying much attention to larger issues of sustainability, climate change, water use planning, etc. Perhaps more resources for long-term planning would help but again its seems more about attitude and vision. the Planner seems to function as an agent for the rezoning applicant.
As I stated above, the Land Use Bylaws need a MAJOR overhaul to make the align more with the OCP (which is still very valid, and does not need to be updated, the LUB needs to be updated to align with the OCP, and to make living on rural properties in harmony with the land actually possible. Right now the LUB supports a classist system that only caters to the wealthy and (mostly)retired - and makes it very hard for working class, farmers, land stewards, to make a living and have community.
As per above
Revision to bylaws is desperately needed
These are the sources that guide land use decisions - they should be reviewed regularly, kept up to date, reflect community needs, address the ongoing climate crisis, housing crisis. and systemic injustices and inequities that are written into government policies.
If it helps our community flourish
Only if the bylaws are reviewed and changed. The bylaw and the OCP are not aligned. The bylaw is open to interpretation on so many levels and contradict in some ares. The bylaw needs to reflect current demographics and living situations
This a great investment in wise development of our resources
increase if there is a need.

Comments from participants who chose: • **Increased**
I would like to see a new and progressive hire to talk to the citizenry about their struggles with the way planning unfolds here, and provide recommendations to the Trust for progressive change.
Work to strengthen ability to replace existing structures without building more. Protect land that is in it natural state at all costs. If it is woodland, wetland, or farmland (actually being farmed!), etc., keep it that way. No clearing for new developments, homes, etc.
hoping for more environmental protection and bike paths
More protection for trees, less development
otherwise we are seeing 27 trailers on a half acre property
Need to engage and consult with local residents to ensure education for nature based climate solutions.
community plans, done well, ensure a vibrant and cohesive community. Some by-law issues seem a bit zealous
We need a updated community plan
As I said - oversight and engagement...
The Official Community Plans/land use bylaws lack foresight and have not been updated for many years.
no added bureaucracy; meaning staff
Need to speed up planning processes
The OCPs are literally systemic racism and lock in destructive land use patterns
Many new people moving to islands. Long term planning is need to ensure resources and sustainability
The current plan is antiquated, we need to increase density in villages in order to keep relieve the pressure on the country side. the current plan does not do that at least for the one I know best SSI.
Change to bylaws to allow for cluster housing and/or secondary dwellings for low income islanders.
We need consistent reviews of the OCPs, and that never seems to happen. I believe the last big overhaul on Denman was 20 years ago, and it is supposed to be done every 5 years.
see above
This is where the attention is needed. The whole process needs revisited in light of island communities reaching the saturation point for population, consumption of resources, waste, policing levels, rural road agreements, ferry services, etc. You can't increase population without looking at the whole package. The excuse that the services are all handled by different agencies outside of the trustee's jurisdiction don't hold water. If you don't have the authority to match the amenities to accommodate increased population, then don't allow it to increase. Or work out a new arrangement. But this is crazy.
Inadequate tree protection and too common "Wild West" attitude by some landowners
I support the Trust in many ways. It is unique and has to do a lot of research to figure out how to preserve this ecosystem whether by slowing development or by showing people how they can leave their land to the conservancy or to advocating for specific changes.
Population growth on islands
Same as above.
It is important to have proper long term planning.

Comments from participants who chose: • **Increased**
I don't mind paying more provided we see more benefit.
Same reason as above
this is one of the most important things that will impact the islands over the next several years. Anything developed needs to be considered a framework, not an absolute as we see the changes from Climate change to be fast and ongoing, so flexibility is needed.
See above... housing crisis
Get on affordable housing. It is outrageous the fact that BC has so little.
A really important issue for Gambier residents. Issue of old growth and logging, residential land development increase, riparian water rules and impact from new developments are all critical issues that could polarize factions in the community. Clear understanding of Islands trust positions and plans facing these critical issues will be important.
Stop development on ALR land- good luck ☺
Denman OCP review keeps getting put off because of "lack of funds" enough already. Make it happen!
Land use bylaws (and enforcement) need to be more reflective of the realities of our islands and their people.
Crucial area of work - need to apply best practices more uniformly across the region - forest preservation; shore line and shore to land interface; application of more control on land based development that impacts the shoreline (eg. drainage, sedimentation, clear-cutting, shore development)
We need a proper plan for growth of our town. We are no longer in the 1990's. Our infrastructure cannot support all the residents.
The first community consultation on the 2050 policy plan captured very few voices. I support more spending to improve this if this is done responsibly thoughtfully and efficiently
Bylaws need review - current funding does not seem to provide for this.
Same as above
Logged areas need rehabilitation/replanting.
This is the core function of the Islands Trust and the main way it can ensure the islands are developed in a appropriate ways at an appropriate pace, to serve the preserve and protect mandate.
There is too much development that is unsustainable environmentally and will lead to more crowded ferries and a lack of resources/insufficient amenities and we shouldn't be adding things like more grocery stores or storefronts.
Housing is critical to the island's health and the Trust is the chief obstacle
Long-term planning is critical to preserve and protect this special region.
Preserve and protect the islands requires planning.
Local land use planning seems to be a growing concern.
We need to develop current long range community plans once Covid is done. If you proceed now during Covid only a tiny proportion of the population will participate yielding a false perspective that will be ignored
SSI OCP and LU Bylaw are out-of-date and desperately needed updating.
We need new guidelines to allow low income individuals and families to remain on Denman and Hornby

Comments from participants who chose: • **Increased**
So many issues need time to address them
Bylaw 355 has not been updated to meet the 2008 OCP. Rather late doing work.
Only if this will lead to coherent and clearly executable plans
The process of granting or denying approval of applications might be sped up.
Denman desperately needs to update its OCP ASAP.
We desperately need visionary work in this area. A key problem the Trust faces is the salary grid for local planners. The Trust is well known as a place for young planners because they CAN'T AFFORD TO STAY! That has to change. Otherwise we lack institutional memory AND the necessary vision and experience to address our multiple problems.
same as above
Salt Spring needs to update it OCP to meet the current challenges from climate change to insuring sustainable communities in a protected rural environment
see above
Focused planning on projects of importance to communities
Increased provided that there is an independent committee, which would incorporate more economic planning, running the process.
community plans and land use bylaws important and need to be updated in response to new pressures.
Think this is the most important
Same as #6

Comments from participants who chose: • **Decreased**
Official Community plans have been created and revised, so the major work should all be done by now. The work previously done in these areas were the heaviest workload, and were done with far fewer resources than presently exist.
Community plans do not currently include more small dwelling density and sustainable communal living.
You haven’t done much in 45 years, so why would I want you to continue with such an abysmal legacy
difficult times, community can manage
Same as previous answer. Little to no value for Sidney Island owners in this work. Would rather pay lower taxes and have our strata increase the budget to do more fire remediation, tree planting, invasive species removal, etc. Don't need more IT involvement or bureaucracy for that.
Until SSI is a municipality
Same as above
There is enough to do without trying to determine more rules and regulations to restrict land owner activity further as is the thrust of the current Trustees.
Trustees should work on a volunteer basis. The whole island trust should be abolished

Comments from participants who chose: • **Decreased**
Many islands are doing this on their own and funding it themselves. This long term planning work is not accessible to all islands and only serves a few of the larger islands. IT could be a stakeholder in that process but should not be funding it.
You waste money
Really? There are too many zoning areas on SSI. Reduce and simplify will make it easier.
Too much $ spent planning, versus action
same as above
you need to deal with present crisis.
I support good governance not what the what the islands' trust has become
These plans seem futile, and I am guessing that unnecessary grants were spent on this work
Adequate plans and by-laws already in place.
Why should we be funding study and surveys when nothing has been done.
See above
Not required. What we have works.
I think the Islands Trust has a long record of being ineffective and the result is wasted funding. Services would be better delivered through a municipal government.
As explained previously the cost of running g and maintaining the IT has become too great an expense. the original premise for which the Trust was created is still alive but the Add ons were not meant to
see answer to #4
Not helpful
The existing plans are bad for the community
decrease/eliminate salaries - more in taxpayers pockets.
You just need to step back for a moment and rethink the process and planning. the need for so many variances (due to the zoning bylaws being unwieldy) needs to be addressed
Trust isn't what it was intended
we are over planned and over governed. People come here to avoid over regulation
as above
Review the work being done to enable everyone to do more - LEAN principles.
For funding to be increased I would need to see specific goals established that set targets protecting our local environment. For example, not allowing clear cutting of new properties.
it appears that monies are being spent for staff and reports, etc that are of no benefit to anyone other than the recipients
Need more day to day use of existing plans. No point in making new plans if existing plans are not used.
You couldn't organize a birthday party
They do not need any more funding
This is an important function but it is overbuilt at this point. Review of OCPs should only take place when needed or once every 20 years.
I am unconvinced long-term planning work as practiced by the IT adds value to the area.
As above

Comments from participants who chose: • **Decreased**
“Planning” is not well informed. We have issues of land use which require more scientific input and less amoefous public opinion and self interest
Same as above. People are under stress. Adding political stress is unreasonable. It is something we can controlable
They are presently satisfactory
Same as above, the Galiano Trust resprentatives spend time and money in a wasteful manner.
Taxes Too High
The current system is broken an ineffectual.
I feel the islands trust isn’t creating bylaws and plans that the community as a whole wants
Generally OCP are not actually followed once in place so don't worry about major updates
See above
Cuts need to be made. Go lean.
Same thing, some of the land planning efforts recently discussed on Pender seem too aggressive
To many hands and differing opinions in the pot.
As above. Until trustees actually reflect wishes of the majority of residents, cut the funding.
As above. Discipline on cost control, do the same or more with efficiencies.
same as #4
Same problem as above.
Official community plans are the responsibility of the "community" and their LTC, Homogenizing and dictating to our formerly independent and autonomous LTC, is not the purpose of the policy statement..
other matters are more urgent. Housing people.
An island this size only needs so much long range planning. Why does it need to keep increasing?
Existing funding is already on the high end.
It seems that each island has a slightly diffent set of by-laws. This seems like a duplication of effort and resources. A clear concise set of bylaws for all the islands maybe useful. Ie cut the amount of regulation.
Talk about updating, when was it last done?
Don't need more planning & money wasted on plans.
The IT needs to reduce its bloated expenditure.
see above; the whole infrastructure is bloated relative mandates
The island residents should lead the long-term planning for their island, not a Victoria based administration.
see above. Too many bureaucrats does not produce better planning!
reduce top priorities...finish something
You seem to enjoy making rules and make work projects for yourselves to keep yourselves employed. 15% of all revenue goes to your office
I would support more funding if it would result in fewer requirements and enhance respect for private property rights
These communities are over planned and underserved.
Again not sure if trust does a good job in this area.

Comments from participants who chose: • **Decreased**
Same as above, communities, particularly Island ones are more than capable of doing much if not all of the planning. Approval of plans freely constructed should not be very costly.
Should be handled by local govt as a policy developed now will have no path to implementation
After some 20 years...we must have a pretty good base plans
Reduce funding for land development and increasing densities on all the islands
abandon long term planning for now. Wait till something demands it to be assessed.
Although this is an important area, if some thing must be cut to maintain current budgets perhaps this is an area that can be put on hold
Islands trust has little value
As above
Local Trust keeps changing the current bylaw to allow for more development.
see above
These should be deferred.
See above
Defer what you can. People have been hard hit this past year and will continue in 2021

Comment from participants who chose: • **Stay the same**
I like the work done so far in recognising the climate emergency
I believe local island residents need to do work on their OCPs and land use bylaws
I would like to see council members be guided by the qualified staff that work for them rather than by their own personal prejudices.
I would need to know how much an OCP costs
Only if it will change the very outdated and restrictive bylaws
the bylaws need a big overhaul and need to align with the community plan
but to focus on creative projects and land use that reflects the changing demographics and response to COVID-19. for example, the traditional bed and breakfast needs to be reviewed...very few visitors want to stay in a home anymore. they want privacy and protection. we need to support other ways to offer unique accommodation options for tourists, which supports our economy. we need to separate housing from vacation rentals. the two should not be in conflict.
2020/2021 bad years due to covid
The long term plan needs to include retaining legitimacy in the eyes of the governed: people will gladly support increased costs when they see implementation that supports local priorities—for example, cultural heritage and community sustainability which includes arts culture poverty and more which have all fallen off the table within the context of development regulation (a worthy cause, but not the only one).
I refer to my previous answer - this should be a time of financial care and attention to a stressed community
I want funding for hands on...and some change to bylaws...long term planning and official community planning has been done

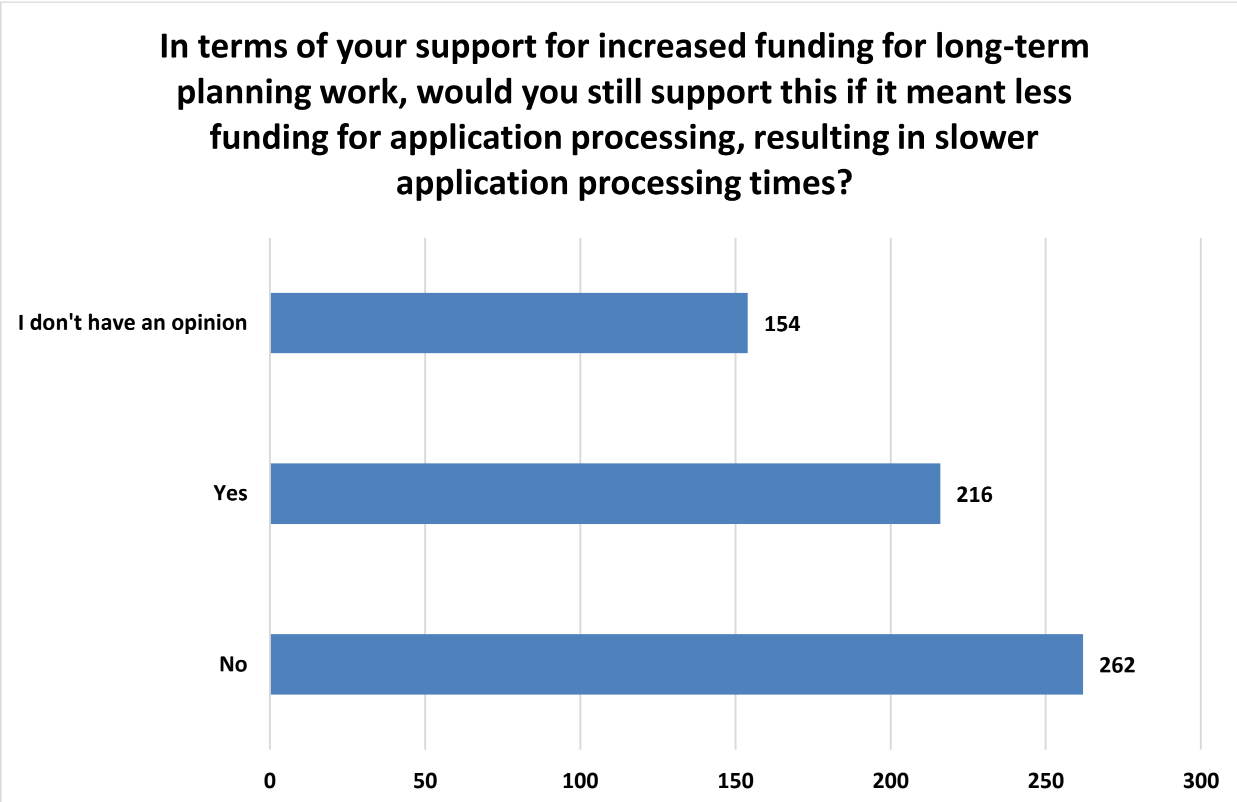
Comment from participants who chose: • **Stay the same**
I would like the SSI Trustees to ensure that our OCP is inline with the bylaws and that the bylaw enforcement men are interpreting them in ways that are in keeping with the spirit of the bylaws. That is not happening at this time from what I can tell.
This is your job, planning. Do a good job.
Again, not a time to be increasing operating costs that have already gone up significantly.
awaiting results from policy statement changes
This is important work.
Find a way to limit overhead and rein in increasing bureaucratic process.
Our present system seems to work.
Only if residents are consulted on these plans in a meaningful way.
again, you need to review how this is being delivered in terms of the quality of the community process, information and data gathering and reporting. Also until planning staff are fully respecting the OCP as a legitimate representation of the communities collective voice, AND letting it guide their recommendations to LTC, don't spend any more on it. The Trust in the past has worked on community engagement but until these community processes are being conducted really well and respected it would be a waste.
Seems to have been done well within the polices
Same reason as above.
My impression is that it is currently working
No need for increases.
Already in place.
See my response to question 6.
We don't need more permits etc.
would like to see value, make island residents feel supported
See above
also seems to work
Averaged over the long term, consistent funding
Let’s avoid the always increasing tax levies
Is anyone looking to the future to solve issues.
This is not an opportune time to increase budgeting or manhours on long range planning work until Covid resolved and the community at large can participate under less stressful conditions.
Land use expanded so people can build rentals
Need to continue to look to future.
Why do we need more planning of our plans?
Maintain
Same as above. I find it reprehensible that Trustees are reviewing by laws now when it is challenging in multiple ways for local residents to provide feedback. The decisions they are trying to make have long term significant financial ramifications. Many cannot attend meetings because they happen during working hours, notices are not being mailed due to expense yet the that is necessary as the word is not getting out and input that Trustees are looking for is not happening. How can 60 people on one Zoom provide sufficient input for a population of over 2000?
I believe the work can be done with the present funding

Comment from participants who chose: • **Stay the same**
I see no change with the money being used.
As above
Make the plan and stick to it!
No increases in taxes.
Long term planning is important , OCP needs to be better implemented and LUB revised to support the OCP better.
Same as above (4)
There already seems to be ample planning
Be more efficient with use of current funding.
More engagement of residents, less cost to admin.
same as #3

Comments from participants who chose: • **I don't have an opinion**
Whatever creates the best support for The development of new affordable housing.
Where is the funding coming from and is it fir the betterment of community? Long term planning is important
Not informed on the matter
It depends who is doing the planning! Community input, YES, increase. Keep the community out, NO.
i do not know the details
not for more old school planning by people who don't have creative ideas. We need to engage the whole community on alternative ways to live and work that supports the changing demographic, the new world of Covid
It would depend on the priorities of the said plans... If it's housing initiatives - yes. If it's more preserving and protecting the environment, no.
Same as prior question.
Forestry practices don't need to abide by the same bylaws as residents so I don't see the point policing something that doesn't matter.
Same answer as above
u haven't succeeded in 50 years. what's long term to u?
These take such a lot of time to complete and can be fractious. Our OCP is long overdue for redoing.
Not sure. I am not a fan of increasing bureaucracy
Long term planning seems nonexistent...
What is the current gap that needs to be addressed?
Need more info
Don't have enough information to comment.
I do, but it is not one you want to hear.

Question 8

- 632 out of 868 (72%) who participated in the survey completed question 8
  (Note: Participants who chose 'Bowen' for Q2 would not have viewed this question, as they do not pay taxes for these services.)



The following tables show the comments from 200 participants who explained their choices to question 8.

Comments from participants who chose: • **Yes**
Long term planning work is more important to ensure sustainability, real climate change action and protection of the environment. I see all these things being sacrificed for development.
How could your current system be any slower or more complex?
i still support lowered costs. I also think that the process of applications for development on Sidney Island should just be through one entity - the CRD, not two or more.
Too much planning and no action
Revision to OCP and bylaws would facilitate more efficient application processing
Gambier is 90 recreational and now only rich people can build. Make them wait.
Yes, on a reasonable timeline. And ideally this would not interfere with critical applications for housing rezoning and other priority agenda items
The application process can be expedited and simplified. It is too onerous and wasteful
Trade off.... Worth it in the long run
less funding, less need for ridiculous applications that are meaningless

Comments from participants who chose: • **Yes**
Less building, more trees
there should be less applications because if there was a process for exceptions or leniency then there would be less applications for permits that do not serve a purpose except to appease an outdated bylaw.
the slower the better
The application process needs to change. and be simplified.
There are fewer applications anyway. It is too costly, difficult and stressful.
application processing times are already too long and I don't believe it has anything to do with budget
Suggest funding envelope be allocated where needed so existing services are not impeded.
land use must include protection of forest for the future
The government is already increasing taxes as well as hydro and gas. We cannot afford more!!
Less and free applications.
Only if the long term planning work is done well...to a high standard of information delivery and consultation with community.
I've seen significant local (and seemingly uncontrolled - based on the clear cutting I've witnessed) development.
Would really appreciate it if we could stop uncontrolled expansion until someone has looked at the current population's consumption (and destruction) of natural resources, infrastructure/services limitations, and the current "state" of the island's ability to sustain the current OCP. It's time to determine a maximum and set some limits. I thought that was what the OCP was intended to do, but that is not what I've seen in the last 5 years. The answer is not to get more services (traffic lights, ferries, police) so we can have more houses and businesses. The answer is that we need to know when to stop growing and why, so everyone understands. One more person in the boat will sink it.
Long term planning is essential
Put the additional costs on those who request rezoning or development permits. Just fine if it takes longer.
It would allow more time to weigh out the request
this puts the onus on the people involved in the work to see areas that are not productive and could be cut back.
I prefer that the Islands Trust will fulfil their mandate: to protect and preserve by stop the speed of development
how much longer?
There should be a strategy to resist pressures for development that are not in support of Community Plan
it's the gulf islands, what's the rush?
It is time to increase efficiency at Islands Trust.
No excuse to slow application processing times if status quo. Not the time to introduce changes.
Be efficient. It is amazing how people will get innovative when there isn't the option of more funding

Comments from participants who chose: • **Yes**
However, need some means to prioritize - basic permits(fast) vs large development applications (more thoughtful process takes time)
Applications generally are for increased development
Not likely to apply.
Why does that have to be the result? Work faster and more efficiently.
Something has to give
lots of places have more complex application processes that take longer. I wouldn't want to see hugely long waits, but a couple of months is ok
I don't think there should be more development or increased density so the longer approvals take, the better.
Application processing times should not be affected if the applicant paid the true cost of their application process.
Previous information from the LTC indicated that the application fees covered a very small percentage of the actual costs to process the applications. In other words we have been subsidizing developers at the expense of long-term planning. this needs to be corrected.
Since when is 'preserve and protect' time-dependent?
How much slower could it get
Slowing down development is desirable
Developers do not pay enough or their share
Preserving and protecting is better served by moving slowly.
Allows the cottagers more time to assess before applications are approved.
Applications seem to trump resources for community planning
No point building without a proper plan in place
Application fees are too low and taxes subsidize applications

Comments from participants who chose: • **No**
Application processing should be sped up by simplifying and streamlining the process. At this point it looks like all the planners do is be nit-picky and have ridiculous requirements for changes that are just plain common sense. if the LUB was changed in a way that allows more freedoms for livelihoods and ecological, communal land stewardship and small-scale businesses, there would not be a need for so many applications!
Application process needs to at least stay the same or somehow carefully be completed more quickly
Enabling the application process should be the priority.
Application processing needs triage. Applications that favour OCP goals should come before some guy who wants to build a shed, for example.
I don’t support more funding for any part of your organization and I’m offended by the way this question presumes a given opinion
not in support of increased funding

Comments from participants who chose: • **No**
applications should be looked at and decided on much quicker. perhaps a "common sense" approach for simple or routine applications
The only thing slower than now is dead stop
It seems to me that long term planning is not related to "application processing time." This seems to be a sleight of hand.
Application processing should be removed from your purvue.
I don't support more spending and would prefer you out of this
Any and all application should be processed in no more than 2 weeks.
The application process needs to change too. It needs to be more efficient, collaborative, and respectful of the input and knowledge of the applicants.
Don't support
Cut the new projected by law enforcement officers, and get people working CREATIVELY on new ideas. This is not just Saltspring's problem, this is many communities problems. We need to find a way to make it possible for the average Joe and Jo to live and work here and be clean, safe and healthy! if not, what will happen to this island?? We need living places for nurses, care aids, grocery store workers, gas station attendants, let alone teachers and doctors and optometrists! Come on guys, we need a full vibrant community that includes EVERYONE.
I'm was totally unimpressed with the delay tactics I saw put into use: there must be means to put local interests and community interests above private interests. Not all projects before the trust should be dealt with in the same manner—some should even be expedited with faster processing times!
ridiculous leading question. please focus on getting present crisis solved
There is no reason to slow the processing time with less funding.
This is a shockingly poorly worded question... who wrote this question?
but I don't support increased funding
I don't see how long term planning and application process are in the same ball park
The application process is not the issue--relying on constant planning is the issue
The current application processing time is excessive.
I don't see why times would be reduced. The process should remain the same.
I am convinced the better use of people resources should be the target.
The application process was already very slow, so it would discourage residents taking permits for work if it takes even longer.
Processing times are ridiculous slow right now!
I said to decrease funding for planning work, not increase...
There is already too many levels of government involved in getting anything done. As someone who has renovated my house I have seen the costs of having to apply for the same thing to multiple government agencies combined with a bizarre application of rules that appear at the last minute after initial approvals have been given.
awaiting results of policy statement changes
There is already such a slow process for planning applicants; a streamlined, much speedier process is needed - not more delays.

Comments from participants who chose: • **No**
Planning time is already far too slow
I don't support increased funding.
I expect processing times for routine requests to be reasonably short.
Same trust needs to go
Need to speed up not slow down planning processes
Planners seem to know little about our community and give us theories of planning.
That is a hard one. I like a thorough review process on all application...not just community projects like Affordable Housing.
No increased funding for planning please.
Less red tape and simplified processes would alleviate the issue
I don't support increased funding.
Applications already take years to get through on every project that our community fully supports - especially any type of low income housing. Why isn't there a tax like Vancouver - extra tax on any home that is someone's non-main residence? We have tons of houses that are mainly empty for the year, and no low income housing for the folks that live and work here year round, it is a disgrace.
question is confusing/increase funding in first part and less in second
It’s already stupidly schlerotic
Time is of the essence.
Streamline your process with clearer regulations and guidelines.
Just prioritize the work.
I don't understand why the two can't happen together
Silly question . What would be your answer ?
I have been through this process. It is tediously slow already.
Odd wording
This is a leading question suggesting I support....when I just answered in the negative to the previous question.
My opinion is that a reasonable amount of time must transpire. Most delays add to cost. Processes need to be fair to the question at hand and the larger good and fair to the person attempting to accomplish a goal.
You should be able to increase it all with more taxing I would assume. Don’t rob Peter to pay Paul
It is important to process applications on a timely and fair basis otherwise people will avoid the application process altogether by a variety of means undermining the reasons for planning policies in the first instance
in my taxes I pay $75 for RCMP, $53 for the Langdale dock, $80 for the hospital and $513 fir the Islands trust. Enough said!
I think most of the slow down is due to ever increasing requirements with virtually no benefit
sorry but services still need to be maintained. However, if the slow down in speed was due to more care being taken in terms of the review of the application, then that would be a good thing.
Move away from complaint driven enforcement.
Red tape is too long now
Sooner is better!

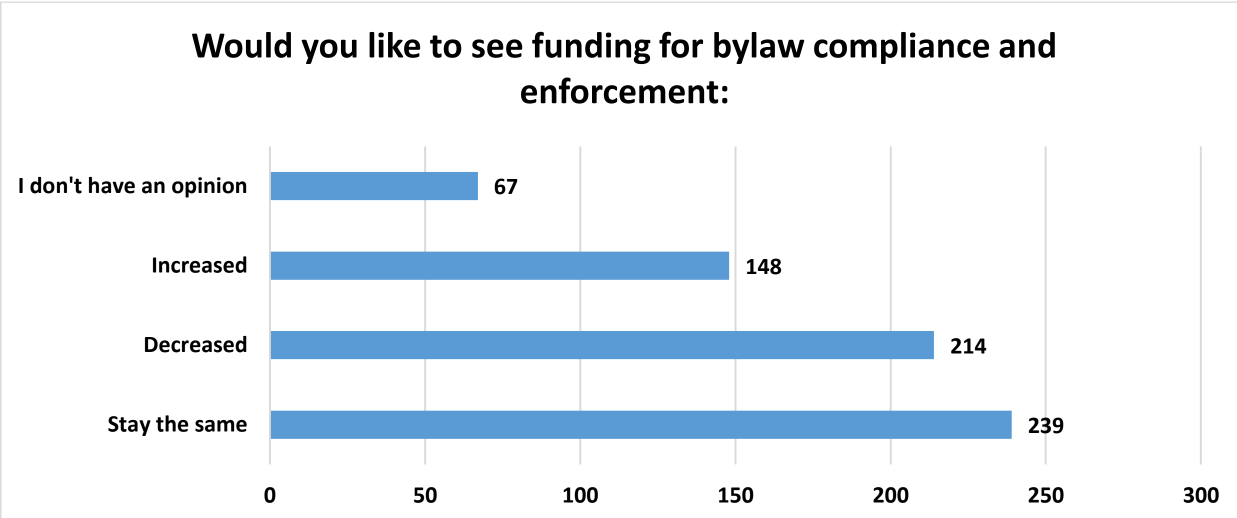
Comments from participants who chose: • **No**
I do not support increased funding
I noted I DON'T support increased funding. This is a slanted questions.
More efficiently not more funding
Move resources from BEO/BEN to free it up for OCP and LUB allocations. If the bylaws are not in keeping with community will (as on Denman) then bylaw enforcement is a waste of tax-payers money.
I see that as causing more issues for our residents.
Just slow down the planning for 2 years until the pandemic settle down!
Processing times are already very lengthy for projects currently underway
There appear to be other areas to find savings.
As it is I feel the application process is sometimes onerous for applicant
Turnaround time of permit applications has ben too slow
I don't support increased funding.
Simply, speed up the process by being less intensive in staff studies and presentations
The two aren’t mutually exclusive
The IT need drastic budget cuts.
It doesn't need a tradeoff.... reduce costs everywhere and the process will speed up.
Applications are already too slow & costly to the applicant.
I do not support increased funding for long-term planning work.
the application process need to be redesigned to be simpler, quicker and less restrictive for small scale projects.
With increased funding there should be a fair process to deal with applications in a timely manner.
Not sure how long processing takes now but understand it’s slow
Slow application processing is a problem, please don’t reduce resources there.
Wake up folks. It high time you learn to reduce spending.
Application processing is one of the major interactions withe community and should be a program focused on quick response. Can this be optimized to improve efficiency. Eg standard/routine applications dealt with almost by rote
see 7
Depends on how long we're talking
Already takes forever to get applications approved.
Frustration leads to non compliance
Be more efficient with use of current funding.
Public service is a public service. Taxes pay for public service. I support taxation.
What objectives or incentives do planning staff members have to meet set approval time objectives
but it depends on how much slower the application processing time would be; 6 months, a year...?
the IT is underfunded. is there any way to get money from the provincial government to compensate for the low level of municipal/provincial property taxes going to the IT?taxes
Reduce processing times by eliminating
Same reason as before. If you got the big bucks you got IT's ear.

Comments from participants who chose: • **No**
slower application processing time isn't sustainable
The only excuse for slow processing times is too much red tape. I think much of the problem stems from the IT not properly understanding its role and how to design its operations to fulfill its mandate in an efficient manner than employs the local community even more than it already does..

Comments from participants who chose: • **No opinion**
I'm not sure
How can it get any slower, you mean more bureaucracy?
Depends on the application purpose
What are we planning for?
Strangely worded question. And leading. Without knowing how long it takes to process an application and how that would change if the budget doesn't increase, is impossible to opine on.
The question presumes my support, which is false
Don't have a sense how long it takes now and consequences of delays
Why would you take funding from application processing in order to increase funding for long-term work? What is this strange ultimatum?
I am not affected by timelines with this, nor will I be
It only takes long now because the trust keeps tabling the applications.
Not much happens here...
I support a decrease in funding therefore this question is not applicable.
I support decreased funding for long term planning work therefore this question is not applicable.
this is a terribly worded question and not clear
haven't supported anything
I had no opinion regarding long term planning work.
I am not in support of any increases at this time. There needs to be a hold on some expenditures.
Don't know enough about the application processing and the ramifications of this slowing down
It seems the response requires a choice between a rock and hard place. I don't have enough information to make a definitive decision without fully understanding the impact of my vote on my island and its people
I say move the processes along more speedily.
I don't support increased funding
Can't
again, I do ,but I ask, where are you doing a good job now with the funds you are receiving already
I don't know how long it currently takes
This question is a leading question and in its nature confusing
I don't see why these are either/or choices
I don't support increased funding?
This is a poorly framed question so I will decline answering it.

Question 9

- 668 out of 868 (77%) who participated in the survey completed question 9
  (Note: Participants who chose ‘Bowen’ for Q2 would not have viewed this question, as they do not pay taxes for these services.)



The following tables show the comments from 276 participants who explained their choices to question 9.

Comments from participants who chose: • **Increase**
I think we need better enforcement to protect the environment. Too many people are not in compliance with bylaws and it seems not to matter.
as above: lack of enforcement breeds cymicism and hopelessness in those negatively affected
We need more responsible accountability
This is urgent. There are so many non compliant situations
after this summer we need more RCMP and actual consequences for people who cause serious disruptions and openly sell drugs
We need our parks to be useable again and not taken over
The situation in the Ganges Park is out of control
As populations grow in each are, there will likely be more need for bylaw enforcement
No point in having bylaws if they can't be enforced.
If there is a need to ensure bylaws are enforced on a timely basis.
Enforce the rules........
I like to read about the Wild West, not live there.
In particular, there is no point in having a by law about short term rentals if it isn't enforced. It only puts a strain on limited community resources and island lifestyle.
Too many time people say one thing and do another without any consequences.
The increase of population on our island necessitates more monitoring and enforcement
There are unlicensed vehicles and children driving golf carts and motorcycles. Someone is going to get hurt

Comments from participants who chose: • **Increase**
The trust makes lots of rules which they tend to only apply to new construction only (and then only those who follow the process). It does not take much of a drive around any of the islands to see the hodgepodge of bylaw infractions that are out there to which the trust seems to turn a blind eye.
Again, circumstances have changed significantly in the past two years and we need some updates
more bylaws that would ensure that Contractors were well schooled in Islands Trust land use policies. Fines levied to Contractors for contravention of Land Use bylaws.
Folks are just doing what they want right now because there are few real consequences
Our bylaws need to be defended vigourously
Enforcement is the wrong way to go. We need everyone cooperation to get a plan to work. It cannot be based on an adversarial relationship.
This is an area that is admittedly neglected.
So many parts of Gabriola have been clear cut or loyalty cut those people don't care or have a "city attitude".
It currently takes too long for bylaw officers to respond to complaints
The answer is in the question, to actually enforce compliance &enforcement
Too many folks going rogue impacts everyone.
Reallocate some staff
more development means more opportunity not to follow the bylaws. enforcement is important.
Want better enforcement, not the same as more funding for enforcement.
Need to start enforcing bylaws
Very slack enforcement of flagrant bylaw violations--this is even more important than long-term planning. Insufficient enforcement has severely affected the quality of life on North Pender.
STVR Issues
Short term rentals
I would like it to be increased in regards to land use permits (specifically for STVR properties), covid has made it clearer than ever that those illegally operating STVRs can get away with murder, endangering our communities with unnecessary risks, and most of all disregarding environmental concerns in relation to land use.
get control of bylaws
There are some people who do first then ask for forgiveness. Any new property owner should be given copies of the OCP and LUB. No excuses for doing things that are illegal. And consequences for doing things that are illegal. Islands Trust needs the tools to pursue this.
Bylaws are pointless without enforcement
If this will mean an increase in inspections and enforcement
On Galiano there is not any real enforcement of illegal accommodations
See above
I think this will become more important as the islands become increasingly populated
Trying to operate within the rules is a mugs game. I see more noncompliance than compliance.
Way too many of us follow the rules, while those that don't never get truly stopped.
Bylaw enforcement seems to be too relaxed
Airbnb’s are a cancer. Get on it.

Comments from participants who chose: • **Increase**
Greater presence is required to protect our environment.
We definitely need more enforcement!
If residents don't like a bylaw they should try to use the official channels to change it - not do what they wish.
we need existing bylaws enforced, not more bylaws
Have not seen any evidence of bylaw enforcement to date - so increase from zero to something would be good - an annual or bi-annual sweep of the islands with a focus on key priorities for each sweep may be an effective way to do this
Many non-conforming violations are not being addressed.
The teeth of the land use bylaws.
What is the point in having bylaws if they aren't enforced? We need these bylaws to protect the island! There are many challenges working against bylaw enforcement by some outspoken and opinionated people who do not represent the island! They just represent themselves. It is necessary to try and counter this vocal group using the laws that are in place and have been developed over the years for good reasons.
A persistent failure to enforce, leads to a persistent failure to comply. Creating new bylaws becomes an exercise in futility and a waste of money. For example: A failure to enforce set backs here on Denman has lead to building right to the property line. Unwitting new owners are now stuck with the problems.
Zero tolerance for clearcutting on private or other land.
What is the point of having rules if they are not followed?
There is basically no bylaw enforcement on Gabriola, especially with loose dogs. It is leading to problems.
It needs greater vigilance
Residents continue to build first and ask later.... residents are allowed to hire their own professionals to back up their applications.... that makes NO sense. Who is going to hire a professional to write a report that does not support their application? .... more fluff and more churn. Get rid of it and make intelligent decisions. If someone builds first, make them take it down. If someone wants to encroach on a protected area, just say no.
The enforcement is not effective. It is a joke, very sad. What is the point of having bylaws to protect the environment and then not enforcing them. All developers know they have freedom to destroy ecosystems without any consequence.
We need a more effective bylaw enforcement officer.
Increased to include supports for mental health issues that are arising on the island.
No use passing bylaws if there is no associated compliance through enforcement. Also leads to cynicism by those following the rules when the see others not (without consequences).
Lack of bylaw enforcement is one of the Trusts biggest problems
We need careful enforcement of bylaws.
Disorder in. Centennial park which is near children's playground
The need for increased bylaw compliance and enforcement seems to be a growing concern. planning seems to be a growing concern.
Bylaw enforcement should not be (only)complaint . We need boots on the ground
We on Lasqueti have none . Some enforcement options aside from vigilantism would be nice

Comments from participants who chose: • **Increase**
Too many land owners are breaking the bylaws. They will continue to do this if enforcement does not happen. There is no sense having a bylaw if it is not going to be enforced
Twenty people live next me in a riparian zoned area and no enforcement.
Very difficult to get action on egregious problems
STVR need to be fined and corp groups buying blocks of homes for profit need to be exposed.
not proactive, resulting in many illegal rentals with terrible conditions and rentals used as Airbnbs instead of being available to the local community
a increase of development pressure on the islands
Your success in this area has been very poor to date. Slow to react and unwilling to be persistent to eliminate the violation.
It's currently a tedious and often time consuming process to file a complaint and see results.
pointless to have bylaws unless properly enforced!
Bylaw infractions diminish quality of life for others.
1 staff person has been insufficient

Comments from participants who chose: • **Decreased**
The Islands Trust has more than enough funding to handle bylaw compliance and enforcement.
We do not need more officers harrass the population especially in these difficult times - at our own expense! Enforcing a dysfunctional bylaw is a complete waste of money and energy. the bylaw needs to be more functional, so that enforcement only needs to take place when necessary i.e. pollution etc.
The current by-laws need updating based on more low income and small foot print dwelling structures and zone density increased.
I don't think much of the way your bylaws are created and the arduous process required for simple changes. To enforce such a system must be hellish for both bylaw people and those being enforced on.
We need to focus on how to work together vs rely on an outsider to settle our disputes.
burden on individuals during difficult times
I don't think this is good value for money. Just another layer of bureaucracy.
this program is deeply flawed, and needs to be eliminated
Toothless now and little prospect for improvement
Bylaw enforcement should be a responsibility of the municipality or the strata, in the case of Sidney Island.
Ridiculous on an island where everyone does anyway what they want. Illegal actions are normal and transparency is punished
It is ineffective and not applied equitably to all islands.
Ridiculous level currently; needs major overhaul
You are ineffective
Bylaw enforcement triggered by anonymous "complaint" is a Fascist / Community wrecking device.
By laws are out dated and dont serve to times of pandemic and newer generationa

Comments from participants who chose: • **Decreased**
Too many by laws
How can you possibly think this is a good idea? We need people who can engage in conscious dialogue, listen and seek to understand. Not haras, threaten and intimidate. We don't need more enforcement. We need change and creative problem solving people
I am not aware about compliance being an issue
Haven’t noticed any to date.
We need to replace the antagonist complaint-drive system with a peace-building and restorative system.
Honestly we can’t believe you would actually consider this given our current state during the pandemic. Many peopl are ‘non-compliant’ right now as we pivot to make ends meet. The is a heartless idea
absolutely not. we have left our home in the hands of a property managment company and most likely breaking several bylaws. I am sure there are short term vacation rentals, commercial rentals and who knows what else. we only want to see a revenue so that we can keep our property. There is no way we will rent it out long term. we have been landlords before and will never do it again. short term rentals are the only way we will go now. we don't need bylaw compliance and enforcement. we need an overhaul of the bylaws and the bylaw enforcement process.
Too many bylaws
There are such creative ways to build new projects. New water systems/ enactment. Divide up big houses into smaller apartments. Small building/s on larger lots. People just want a clean warm safe place to live, they are NOT asking for mansions or extravagance. WE NEED AFFORDABILITY AND THAT TAKES CREATIVITY AND OPEN MINDS. We can do this. Just like we need to get into new energy sources. We as human beings, CAN DO THIS. Let's do it! Together! The world is changing!!!
Instead of focusing enforcement on anonymous complaints, get rid of the anonymous complaint system. t his would reduce the work of bylaw enforcement officers. their work should focus on the high abuse of land situations that impacts many, not the piddly little neighborhood complaints that need to be resolved with a different process..such as talking with each other for a start, and/or a facilitated conversation to resolve issues. this should not be a bylaw enforcement officer job. Furthermore, bylaw officers need to be reigned in. they have too much power for what they are tasked to do. It is completely out of control
again...because the housing crisis is not your priority people are living in illegal trailers, etc. Make housing your number 1 and 2 and 3 priority.
In general people are usually trying to do the right thing knowing they are leaving a footprint for generations to come. So the enforcement of bilaws shouldn’t be in very high demand.
The class biases in your bylaws are distressing.
CRD should be in charge of land use, and building permits
Enough gentrification already, thanks
Bylaw compliance and enforcement should be reserved for egregrious breaches only and not petty infringements
We need enforcement that works functionally and upholds the values outlined in the OCP.

Comments from participants who chose: • **Decreased**
we don't need more bylaw compliance and enforcement. We need people who can actually engage in dialogue, seek to understand, help solve problems and not instill fear in the population for mild bylaw infractions. This process does NOT preserve communities. It divides communities. The anonymous reporting and 'guilty' until proven innocent process is not conducive to collaborative community problem solving. NO WAY to bylaw enforcement. This is the most ridiculous proposal in this budget and only continues to drive a wedge in the community. The word compliance alone needs to change. Compliance is a power over word and act. It does not belong in teh same vein as preserving community. It is patriarchal and old style of working.
Way too draconian. Beyond complaint driven now, it is a total witch hunt. It should be focused on education and support. Bylaws are changed on a whim by Trustees who are often not even elected, but are acclaimed because nobody will run in this toxic atmosphere.
We are living in extra ordinary times and enforcement of some by laws is forcing people to become homeless. We need less regulations not more.
Streamline the bylaws and you'll find you don't need to spend more money on enforcement
Again, the Trust is ineffective in what it does
it is applied so incoherently and politically, why increase the expenditure?
Some issues could be resolved before investing in a resolution process that greatly complicates the issue.
There is no real enforcement of bylaw compliance.
Extra enforcement has stopped long term renters from their homes, bylaw enforcement seems to be quite problematic for Denman 's community diversity.
A lot of the bylaws are kind of pointless and seem to be designed to make things on the islands more difficult. This is particularly true for all but putting the pub, store, gas pumps and other businesses on Saturna Island out of business... they keep jumping through the hoops and you guys change the rules
In these times of global pandemic and housing insecurity, bylaw compliance and enforcement should be suspended.
We don't need more bylaw officers, we need less taxes.
really?
No t effective
Most bylaw enforcement is just a money grab
unnecessary bylaws, heavy handed 'nazi' enforcing
I feel like the Trust is very separated from the island community. More bylaws amd outside enforcement means we start acting more like a city people who don't talk to our neighbors when something is wrong, but instead call the by law officer.
All you need to do is simplify the bylaws and then figuring out compliance wouldn't be complicated and the funding could shift from figuring out the issue to enforcement
Trust isn't what it was intended to do
Unnecessary governmental overreach
Most of the issues I am aware of are silly and should not have been pursued in the first place.
This should be a position in our local trust, not someone far away and not part of the trust communities

Comments from participants who chose: • **Decreased**
just leave us all alone!
The people who are affected by these bylaws are often the most vulnerable community members.
The new bylaw officer here is ruining our community. People no longer talk to each other - just make complaints to the bylaw officer. Now all the poorer folks are getting kicked out of their RVs and trailers, and have no where to go. And during a pandemic - you should be ashamed of how the IT is putting undue pressure on the poor - at the hands of the rich who are moving here in droves. We will soon lose the uniqueness of the islands when the rich from Vancouver and Calgary use the bylaw officer to try and make this place into a suburb.
Bylaw enforcement is currently ineffective. Example - a complaint is received by Islands Trust, letter forwarded to home owner advising them to change something without any due diligence being done on the part of islands trust. Waste of time and money by by-law enforcement not performing this due diligence to review the issue, the permits in place, etc - end result, hours of time spent on a non-issue. Fix the existing system from a procedural and efficiency perspective before putting more money towards it.
Based on the # of Airbnbs competing with IT approved short term rentals, I feel that existing bylaw enforcement is either unfocused or ineffective. I can't support a funding increase of an ineffective service.
One problem at a time. We don't need to be micro managed.
I don't think the small number of compliance infractions warrants much being spent on enforcement
Things go fine without bylaw enforcement. Stop reacting to a few "Karen's" out there
Not as necessary as some might think.
Don't get me started!
The island trust doesn't enforce bylaws or do anything to lay out bylaws for locals. No prevention, nothing at all
Byl aw enforcement and compliance is generally conducted on a complaint response basis. That has worked for all these years there's no need to increase add staff or any more bureaucracy.
Bylaw enforcement is not in accordance with the cultural heritage of the trust region.
We don't need a nanny state.
I don't like a lot of your bylaws, and how people can report each other anonymously
What does bylaw enforcement look like?
The money would be better spent on providing free services to help people plan for compliance proactively
Prefer less regulatory policing
Current bylaw compliance and enforcement is ineffective and mostly unnecessary.
I feel the Islands Trust spends to much energy on bylaw enforcement.One of the reason many of us like the GI is because we want less rules.
The complaint driven nature and favouritism shown by the trust towards certain community members is despicable.
Building inspector needs to stop over reaching
Do we have bylaw enforcement??

Comments from participants who chose: • **Decreased**
Local bylaw officers don't understand even the current rules, so why increase ineffective departments.
Bad bylaws are expensive to enforce
Incorporation would effectively deal with this
I do not see bylaw infractions as a problem here.
The BEN has been a disaster for people living on Denman
Housing is a human right and we need to stop wasting money enforcing disconnected building codes. Enforce Mansion limits, not tiny homes
Be efficient. Do what must be done, not what would be nice to do.
Stop enforcing on housing issues and allocate the funds to help make sensible housing bylaws that reflect true community values. Also, replace the BEO with binding arbitration between neighbours. Some off island person doesn't have a clue how to address the actual nature of a neighbour's complaint. They can only check for "compliance". The current anonymous complaints proceedure does not address original matters complained on, and it doesnt' support functional community or neighbours.
I don't believe the type of bylaw enforcement I am seeing lately is reflective of the plans in place and is hurting our residents.
It is too costly to enforce bylaws that result in such little impact in terms of compliance. Why not make better informed bylaws with more community input so there will be compliance. The regulations are getting a bit out control frankly.
The BEN thing is a fiasco. It is destroying the islands.
Our bylaws need updating. You cannot enforce outdated bylaws
Too much petty enforcement- people being evicted with no housing solutions available. Not the answer
bylaw enforcement is causing problems for my community.
Bylaw has caused more issues than solutions on denman. The lack of alignment between the bylaws and community vision is huge leading to conflict
the BEN is destroying community relations all over the island
I don't like what they've been doing re housing
Unless dAmage results, if there is a complaint or a letter of violation would suffice
over z3eallous enforcement has been causing a great deal of problems and hardships in our community, Reign in your empire building bylaw cops!y
The current bylaw enforcement need to be discontinued It has created a divide on the island Islanders against each other.
This department in particular seems to spend a lot of time picking fights with local property owners. Some of these may be justified some are not. The approach seems to be to throw the book at all the complaints and see what "sticks" This ends up in fighting a lot of battles that have no real impact or end up costing the trust to waste resources (staff time, adjudication, legal expense) for little benefit in terms of advancing the strategic plan. Many of the items I have read about (Saltspring exchange/driftwood) demonstrate little regard for working to resolve issues but rather to win at all costs. Wasteful.
Compliance & enforcement isn't working.

Comments from participants who chose: • **Decreased**
If the bylaws were updated regularly, people wouldn't break them as often. If people knew more about the Trust and had more engagement with its processes, they'd be more likely to follow bylaws
Islands Trust is over heavy-handed when it comes to enforcement & seems to function as a 'hit squad' for the wealthy & elite complaining about properties & owners that don't fir their vision of what our islands should be
ditto above
Bylaw enforcement should be locally driven. Rural communities should try reconciliation before by-law police are called.
I have never seen Islands Trust enforce any bylaws.
Bylaw enforcement should be focussed on large scale projects, not sheds and fences.
Some files are open for years...move towards restorative justice, eliminate anonymous complaints
Just get out of the kitchen. There are already too many levels of government. We have a bylaw officer and the CRD. Why is Islands Trust getting involved.
Some of your prohibitions are ridiculous as well as discriminatory such as the prohibition of safe access on Ruxton Island.and should not be enforced.
The current bylaw enforcement approach is detrimental to our community cohesiveness, rural culture, affordable housing and social equity. It supports the rich and penalizes the poor and working class. Enough already.
Too much enforcement already. I would like to see "no harm - no foul" policies developed
I do not support enforcement. Compliance is quite simple, clear solid teachable fair community values
Bylaw enforcement is being applied without context or values. It should be applied to discourage AirBnB's, not long-term renters.
Enforcement is not, historically, a good method re compliance or protection.
I haven't seen a bylaw officer in years and yet there are endless infractions
IT has seriously Hurt so many people with their busy body complaint system. People and their businesses have been driven from the island to the detriment of the esprit de corps of the population. Only the core supporters support the IT everyone else reviles you.
Local trust is too biased
Do not see it as needed at current level. I am not seeing infractions that would need enforcement to correct.
With the proper incentives and disincentives and community involvement, compliance with bylaws could almost run itself. Also, I hope you recognize that a great deal of this survey is asking people for their ill-informed opinions, which is yet another problem. Some of these opinions will be worthwhile and others will be worthless. The problem is that IT staff won't know which is which or how much weight to give varying opinions, some of which are well informed and most of which are poorly informed.
Pick your battles and do less enforcement if necessary.
In the words of Dr. Bonnie Henry, be kind, be calm, be safe. Perhaps you could consider reduction of punitive and repetitive enforcement inspections

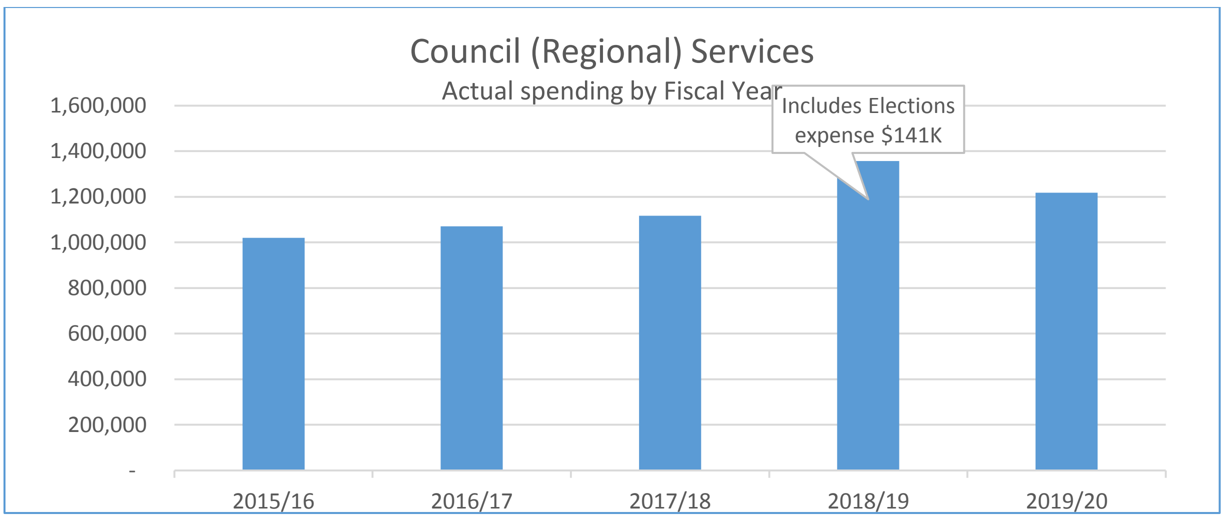
Comments from participants who chose: • **I don't have an opinion**
I am not sure how much is enforced now.
Bylaws are worthless unless enforced
I think the rules seem to be very strict....but again, they tend to stop many people from making a living here...people with solid community ideas.
-increase if need be -
Some other solution is needed here. The reporting system doesn't reflect what our island actually wants but does serve private interests.
I don't know if bylaw compliance and enforcement needs more people...how would I know that?
need more info
Recently I have seen to much misguided bylaw enforcement on perfectly legal B&Bs. Whilst I agree that whole house vacation rentals deplete our community and support bylaw enforcement over these, I have got tired of watching ill-informed and ill-advised enforcement letters go out to good people who are not breaking the bylaws. So I think bylaw enforcement needs to be kept a closer eye on/perhaps have more managerial oversight...
At the moment when we have talked to the bylaw enforcement officer we are told they essentially won't enforce bylaws, so I would only increase this if this attitude changed.
Only enforcement I'm aware of is vs [redacted]
One should not be able to complain anonymously.
don't see much compliance or enforcement
I would like to see things enforced but, I don't trust it at all. I've witnessed the RCMP destroy the otter habitat and build directly in road allowance. Nobody is going to stop them. Why police and ruin citizen's last ounce of livelihood.
I can't follow the bylaw enforcement issues.
i don't know if this specific department needs more financial support to be effective.
I have an opinion! I would like to see a breakdown of where these officers are based and where they are actually covering. You have hired more officers according to your budget/breakdown.
Don't know if it is currently meeting the needs. If not, then increasing the budget is important. If there are no teeth regarding enforcing bylaw compliance then it gives a green light for some to ignore the bylaws
All I hear of is neighbour complaints, and that seems to be CRD?
definitely would redesign how bylaw enforcement works and reallocate funding resultingly
I don't have enough information on this, and am unsure whether more funding or a different approach is needed.
I don't know enough about existing budget, workload etc.
We don't see the results of any bylaw enforcement.
#6
does this mean that there is no current funding
Increased appearance of multiple trailers on a single property is an issue that with difficult economic times is likely to get worse(increase)

Comments from participants who chose: • **I don't have an opinion**
I do have an opinion. I am of very mixed minds about bylaw enforcement. Let's enforce the right bylaws to build the community we want. Shutting down small dwellings used for rentals is crazy in a housing crisis. Work with the province to change codes. Similarly with greenhouses. I shouldn't have to hire an engineer for a fricking greenhouse! Barrier to entry is too high.
I don't know enough about this issue.

Regional Programs

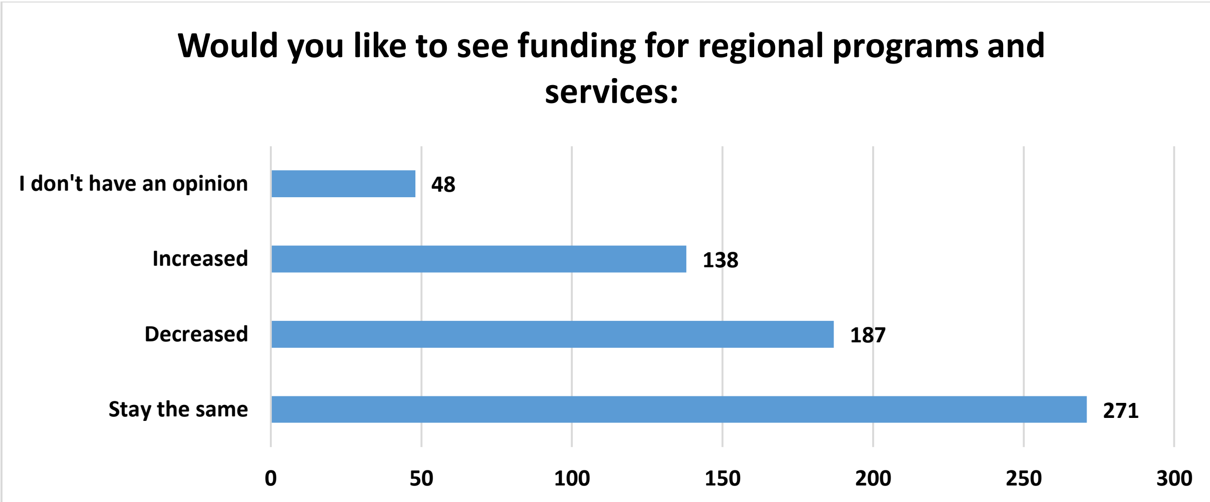
The Islands Trust Council supports the preserve and protect mandate through region-wide programs and services. These include:

- Public education programs (e.g. Community Stewardship Award program; educational workshops on topics such as water, climate action, species at risk)
- Legislative services (e.g. Freedom of Information requests)
- Communications (e.g website, social media, advertising, publications, news releases)
- Intergovernmental relations (e.g. reconciliation, agreements with other levels of government, hosting of coordination events)
- Trust Area-wide policy management, including the Policy Statement (e.g. updating, interpreting)
- Advocacy (e.g. lobbying about topics such as marine shipping safety, climate action)
- Islands Trust Council meetings and Council committee meetings



Question 10:

- 644 out of 941 (68%) who participated in the survey completed question 10



The following tables show the comments from 229 participants who explained their choices to question 10.

Comments from participants who chose: • **Increased**
Again, we need more information and clout to protect the environment especially in the face of increased development pressure and climate change.
Funding for regional programs and services would require some well directed increase in the actual time of extremely costly consequences of climate change, also because of the overall apathy of to many people and particularly politicians. But it is a difficult thing to obtain the necessary funding in the actual period of non performing economy.
to address strategies to deal with climate change (public education), and more sustainable living
what programs? People need secure long term housing and Landlords need to not feel bullied due to the RTA. can you work something out there?
Increase funding but offset by decreases is other aspects of the mandate so that the overall tax impact is less than now. This is a valuable role for IT.
The intergovernmental communication should definitely be increased. Local concerns I have had about social equity I have brought to past island trust Representative s have been met with me being told that it's card or provincial jurisdiction. So Ive started writing letters about my concerns elsewhere. I feel a large part of political representatives work is advocacy. I would love to see more advocacy for islanders needs and representation of our culture.
Our island can share it's uniqueness more proactively.
modernizations needed
I believe that the Islands Trust is under-funded and can't carry out the necessary projects in a timely manner. We need to advocate for additional funding from the province for all the programs and projects.
You have completely missed anything in support of local economy and small business. Is the island trust area just a residential development or actually meant to function as a self sustaining community with earning potential?
This is where the enforcement money should be going. Understanding and caring about your impact is the best policing possible.

Comments from participants who chose: • **Increased**
This is a time to really step up on regional programs and services and shape the future of the Islands Trust relevance for the trust area.
We need to support our nature ecosystems however we can.
Reconciliation and Biodiversity conservancy including local wildlife wellness initiative deliverables should be increased and specifically as they relate to indigenous world views.
This top level bureaucracy is obviously creeping up in expenditure yearly - local funding should be the priority.
we need to be designated rural for internet
Help build communities
At least to match inflation
Education is key.
More people living here, more programs needed
Islands Trust as a resource and guide and clearing house for the community on good ecological practices
I think increased public education is needed, and way to reach the environmental luddites.
We need more active engagement/ empowerment, on a local level.
I want citizens to know and understand the key work being done on their behalf
Some services listed above are required parts of the island's trust function such as meetings communications etc other functions listed above are a complete distraction from the core duty of islands trust to protect the islands. These include things like reconciliation climate change and workshops, or any other activities that would be considered lobbying. Islands trust is to protect the islands not serve special interest groups.
More protection of our waters eg marine protected areas
All regional service need more resources
We are a region by many definitions, Coastal Dry Doulas Fir, Islanders, GINPR, we cherish local and are proud to be residents in one of the most gorgeous parts of the world.
Updating polices is important especially in regard to forestry practices/development
Again it's mostly run by volunteers so the community Center website for example has completely outdated information.
There is so much work in this area that needs to be done.
Regional programs are very important especially in this time of increased pressure on our Gulf Islands
I think community connections are important in terms of healing from Covid
If climate change and reconciliation are included in here.
I would like you to address crown lands, to preserve. I would like you to pay attention to developers. So far you are not on the ground looking after our island, we need better bylaws and control to protect not meetings.
Importance of Advocacy
More funds required to address marine shipping safety. ie. anchorages in the Gulf Islands
Communities need more help for this work
More locally increased.
I believe education and advocacy are important.

Comments from participants who chose: • **Increased**
We need road repairs
working towards climate action
More investment in health services needed.
This area is important to me, especially reconciliation efforts and relationship with First Nations.
Public education: people need to understand that they live in a special protected area, and that means they are entitled to less destructive behaviour than they would be anywhere else.
Regional education programs are positive if they are supporting people being able to make better choices for themselves that align with the trust mandate therefore reducing need for enforcement.
Maintain the overal preserve and protect mandate
more $ for bylaw enforcement needed
The key to 2050 is effective communications, particularly multimedia
You need to show up more and provide your value here to Bowen Islanders before they petition to have us out of the Trust.
Would like to increase lobbying and education
I support the tax requisition for coordination of freshwater policy on SSI for instance. I believe this would be an increase.
Seems necessary according to the graft
Without increased funding, new initiatives cannot be undertaken.
As long as these goals have clear outcomes that support a better community and are grounded in a long term vision, I support this.
Bowen has its own Planning Dept. We get no perceived value from the Trust in terms of Planning. I think we need Bowen specific programs (i.e/, protection of Crown Lands on the island)
I'm in support of being proactive on development and implementation of these programs and services
For coordinated policies, programs and implementation that is efficient and strategic is the key to preservation and protection of the Islands Trust territory
focus on reconciliation as much as you can
all of these activities needed and must be fully supported.
Let's get something for our money

Comments from participants who chose: • **Decreased**
The Islands Trust has more than sufficient resources to handle these areas.
Much of this is designed to self-perpetuate and grow the Trust rather than deliver any real positive outcome to our island.
difficult times
These programs, while maybe beneficial in theory/concept, have produced little to no benefit or tangible outcomes or service or advocacy on behalf of Sidney Island owners. I see more value add coming from local advocacy groups, First Nations, Regional Districts and local municipalities than I do from IT.
No point in duplication spending
Not responsive or responsible to local populations (each island)

Comments from participants who chose: • **Decreased**
It seems to me this part of the budget allocation should be cut by 50%. More rules and intergroup love fests all aimed at putting more regulations in place do little but increase landowner costs and ultimately may serve to increase rather than decrease collaboration.
A number of these areas are ineffective or redundant. Advocacy would be the one area of spending that would make sense as a focus for IT and worth funding.
Absolutely no need. Most if these items you fail on so just give the majority of it up. Concentrate on self serve for citizens and abandon the rest.
I agree with funding these kinds of programs. If I had no experience with Islands Trust, I would support increasing funding to these kinds of programs. However, given the Trust's lack of legitimacy in the eyes of the public, and given that the existing programs do not sufficiently engage with, learn from, and respect the public, I cannot support funding them.
we find ample information on our own. we don't need more education programs
Cost recovery should be made from region receiving services.
Expenditures should be made by local muni counsel
I would to support increased finding in this area but I honestly am not sure how effective the current funding is.
too much government
again...this is not a priority.
The IT is taking on too many activities and functions
Focus on what you are supposed to do, planning for land use. Work with other government agencies.
The opportunity for inefficient and ineffective spending is the greatest in this expenditures category.
I am so not in favour of having my tax dollars used for lobbying, particularly in areas that are way outside the scope of the Islands Trust. Here is a golden opportunity for improved efficiency
The Islands Trust has always had the preserve and protect mandate and they have proven to be ineffective in supporting it. A municipal government model would be better suited and more effective in providing regional programs and services.
None of these should be in your wheelhouse. A waste of resources.
these programs would be better delivered through a municipal governance model. The Trust should not pretend to be a municipality.
Policy and advocacy are the most important functions at this level -- funding for these should be increased or remain the same, while other areas are reduced
The Trust does not need to grow, it needs to return to more of its original work.
Seems to have very little effect on actual decisions being made
way too many levels of govt.
Let the. CRD handle it
We have MLAs and MPs who should be doing this job for us.
Until the Trust has First Nations included in its decision making process, the Trust should stop speaking for these places
We pay for water that is unusable
this is like asking me if I would like to pay more taxes so staff can find more ways to increase the restrictions on my life here... Leave us alone!
We need focus on local policies, regional talking group are expensive and serve little purpose.

Comments from participants who chose: • **Decreased**
just more wasted money
I am concerned about freighter anchorages in the southern gulf islands, however don’t feel that the IT is adequately addressing my concerns with either the Provincial or Federal governments.
Too much overhead for these services.
Most of these seem directed at increasing this bureaucratic layer. Let people speak for themselves
none of this really effects people on the island
Cap the expense at a million dollars
It’s a smoke show to have another meeting and create nothing or not much comes out or it but maybe lunch if you participate
I think this is a time for internal review and external activities would detract from that focus.
I've attended public education programs and don't support the pedagogy. Beurocracy costs more than its worth.
People are under stress. Political changes are stress. Back off for a few years till this settles down. We have been failed by our political positions. Back off.
I don’t think these activities are the responsibility of the local government
We have found the islands trust ineffective and out of touch as an organizing body and therefore do not support more mismanagement.
Taxes Too High
There are other groups that can take on these initiatives. (Parks Canada or non profit groups)
Too much gov't regulations already.
We have been left to our own devices for over sixty years. What is it you think you can do for us?
these all seem like extras
Too much money is spent on the process, not enough on the doing
The programs and services provided by the IT are a waste of resources
The trustees are not very effective in achieving results from the 7 areas of focus as noted above. Why would we give them more money?
We have hit the wall of the small increases adding up every year. We can’t be all things to all people. Innovate and focus on the bare essentials. Taxpayers have many obligations, not just this.
Focus on planning issues first
Too much complexity has evolved with too many employees as ideas continue to be generated and layers upon layers of programs and services are generated over time.
Regional programs and services should not be the responsibility of the IT!
We are part of Metro Vancouver so need for Bowen to contribute.
At Bowen we want no part of your costs - period!
The regional district is doing a great job without IT. They are for the people. Spend this on something islanders can see.
Reduce burearocracy
Savings should b directed at actual conservancy protection. Land purchase etc.
Re the 7 bullet points above, out Municipality covers off so do not involve Bowen Island with these activities.

Comments from participants who chose: • **Decreased**
Efficiency increased.
You can't keep raising taxes. We don't need more of anything.
I can do my own advocacy. I also think it ridiculous to have 4 or 5 IT staff attending monthly LTC meetings...
These are all great but planning is meant to be the main work of the Trust. However, the functions above, such as communications, education programs, trust-wide policy, are important. I wonder though about advocacy. Does anyone really know if it has any impact?
Same reason as initial answer
As I said I believe Bowen Is. would do better apart from the Trust
ditto above
Too much advocacy expenditure
Cut out the programs that are not within the IT's jurisdiction.
I am on Bowen and you don't do anything for us
Focus on advocacy. Governance model is very expensive and it is unclear what has been learned during pandemic. reliance on technology including online trustee meetings should be the norm.
The best regional programmes on our island have been developed by Parks Canada and by local volunteers, without any Islands Trust support.
Again, we have duplication of many of these services in the CRD. Why do we need the Trust to mimic what the CRD does? Stop funding these unnecessary projects that our trustees relish and stick to the basics.
the new positions for media specialist are a joke, these surveys leave little room for opinion and the IT 2050 is foolish...loads of money for little effective outreach
Trust Council can reduce its meeting schedule to only 3 meetings per year i.e. remove the June meeting. Also narrow the IT advocacy to issues that it has jurisdiction over. The community stewardship award program should be discontinued and replaced by a simple local trust committee recognition of local stewards.
The culture at the regional Trust (staff and trustees) is stagnant. Policy and planning routinely work lacks innovation, efficiency and seems to be tone deaf to what is needed by our communities and in these times. It is known across the province as one of the most conservative and status quo planing agencies in BC. The culture needs to change and better leadership identified before more resources are wasted.
I have to shack my head, it might cost less to give the funds back to tax payers
There is no discernible benefit to Bowen Islanders.
Bowen will do our own programs
the trust should focus on issues that matter.
I would like to see funds used for encouragement and education. Very simple things like a working relationship between the Trust and BC ferries. Being that we are islands within the Trust and almost all who arrive must do so on a ferry. Simple reminders that living or visiting requires an awareness of garbage limits, water use awareness would go a long way towards lessening the trusts workload.
$1.2 M -you've got to be kidding -for largely fluff? Those funds could help or resolve the number of more important issues in the community.
We just get increased costs every year, I see nothing for this but a bloated bureaucracy

Comments from participants who chose: • **Decreased**
Duplication of many IT programs covered by other forms of government.
This funding would be better spent if it was allocated to non-profits doing educational work here on Denman.
cost to Bowen should be reduced
Bowen Island has its own local government, and therefore there is no need to pay Islands Trust for the services we already have
Basic budgetary reduction based on assessment of which programs actually deliver measurable results/value
Bowen property tax levy and funding should be reduced by 80%
The Islands Trust spending and cost levels are out of control
Don't see value in many of the Trusts programs
Seems we have of program consultation from other institutions
Islands Trust is not the forum for either reconciliation or climate action expenses
As a Bowen Islander feel we have absolutely NO need to be a member of the Islands Trust
Living on Bowen I feel we should not be part of the trust
The majority of your "services" are make work activities for your bureaucracy. They are of no value to Bowen Island -- we have municipal staff performing same services
Again....do nothing until the Strategic Plan is developed. CUT where possible....especially the hiring of 2 full time staff and 2 part timers unless 100% of their pay is by grants by other organizations.
Bad timing. Not until Covid 19 is behind us.
Bowen needs non of your costs
surely you can do most of your meetings online now?
If neccesary, again seems less important than maintaining day to day functions
Waste of taxpayer money
As before all programs designed to dis-empower the citizen.
Trust likes development.
Not as important as local services
For the same reasons as the others. You simply should not, morally, continue to add staff and add expenses and add taxes as if the islands, islanders and the province is fine. We are not.
see above; For example, you could eliminate the FOIs by simply becoming completely transparent. Maybe there are a very small number of things to keep secret, but in general, almost all information sought through an FOI request could simply be placed in an organized manner online for anyone to view. $1.2M seems like an awful lot for that list of activities above. I appreciate much of this work and think it can be done much more efficiently.
I'd prefer to see more at the LTC level than Regional spending/programs
STOP the advocacy role on climate change and other pet projects. This scope is better left at a higher level of government.

Comments from participants who chose: • **Stay the same**
they seem to be doing a good job

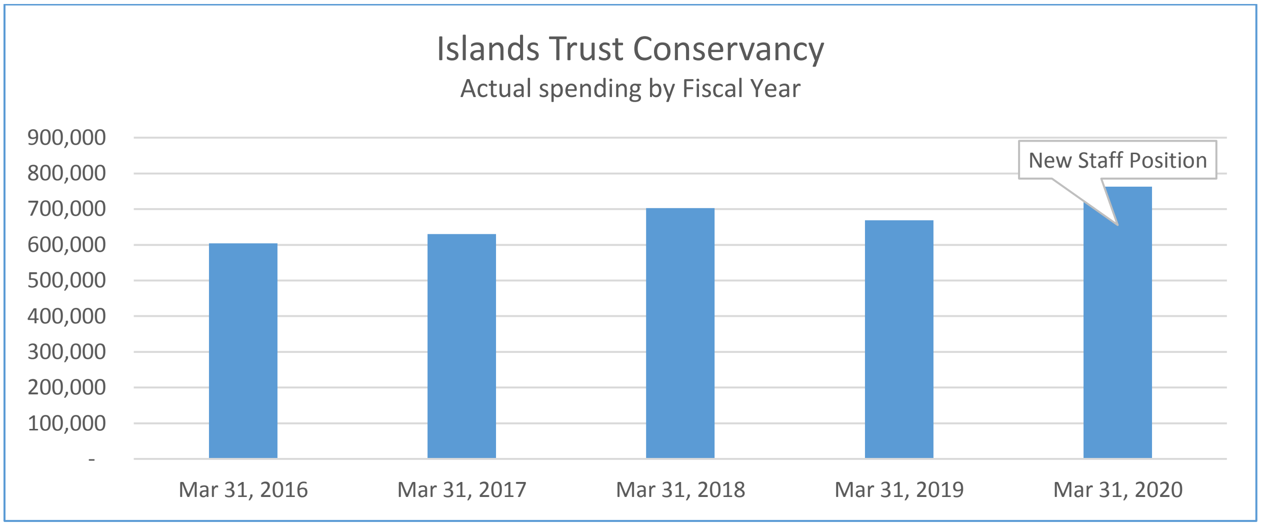
Comments from participants who chose: • **Stay the same**
Will Island Trust continue to use Zoom as a form of cutting costs for meetings. Maybe some of the annual meetings?
I am content with our level of service
This may be a year for drawing upon resources of locals who can volunteer some time and expertise here
Depends on areas independent needs
meetings can be held virtually with less dollars being spent on travel or other office expenses for meetings
Just until we get through this covid hump
Again, these activities need to be tested against efficacy. Spending is fine: what are the results? Is the IT the best fit for this work, or should it focus entirely on what it can get a complete grip on?
it's work OK
Funded by the province and by taxes, not grants
Asked and answered on previous pages.
This level of activity is necessary for the trust to operate effectively.
I am not terribly well informed about this
I think you currently do a fine job at the above and don't think it needs changed
The programs have existed for sometime and additional funds do not appear to be needed.
This is why we have clubs/volunteers for our community to learn together.
Education and information is they key to being informed on issues, and positive change resulting from that knowledge and understanding.
Feels to be working.
We have good existing programs. Too many programs just spreads the money too thin.
Redirected away from election expenses of advertising to real education.
Again, explanations of what is driving the requested increase would be helpful.
Money is tight this year
It could be more cost effective from what I have seen.
and reallocate resources within this group to more effective education
what "public education programs" are in place?
Consistent delivery of services, updated over time, longer planning horizons
Because of Covid this may be an area to reduce funding and reallocate to bylaw enforcement or other areas in greater need.
Seems adequate at the moment
Less for communications, more for policy management
Having meetings, writing policy statements etc may give bureaucrats a warm feeling but in reality the contribution is difficult to measure at the taxpayer level.
Where is the recognition of affordable housing? It is in your policy statement, but not programs and services? The Province of BC has said all municipalities must have a housing assessment and action plan. Yet the CVRD says that Denman and Hornby fall under the Islands Trust. Yet the Islands Trust says that is not in their mandate. Y'all need to clear that one up! Who is responsible for action on affordable housing??? That is a regional program and service we NEED to preserve and protect our islands.

Comments from participants who chose: • **Stay the same**
Decrease advocacy and intergovernmental relations and increase communications
No issues.
Current pace is fine
This is probably where the trust gets the most "bang for the buck" . I would support a shift of dollars from planning/bylaw enforcement to these activities, especially advocacy and education.
Hold the line
I don't think these things need an increased budget.
funding seems adequate
Advocacy not activist - focus on the needs of the residents and stay in the local government lane.
Enough already.
Your organization is like a gigantic oil tanker: chugging along and very slow to react to change. Fix funding and find ways to do more!
currently satisfied
It is not clear where the additional spend might be utilized to advance one or more of the above
Be more efficient with use of current funding.
Would like to see more funding channeled into educating visitors and purchasers about the history and sustainable personal practices while living on or visiting the islands and less spent on promotional IT information.
More advocacy for climate action, protecting and preserving the islands and prohibition on development, logging, mining, industry on the islands
Focus on maximizing resources through collaboration with other entities inclusing NGOs

Comments from participants who chose: • **I don't have an opinion**
I really don't know what programs and services are offered. I'm not clear on the value the trust is adding
I think it is clear i think the Islands' Trust needs a total review and improvement
I don't know enough to answer.
I don't know how much more this would get in public participation.
I would need more information
As with other answers to similar questions- before you can properly decide to spend more or less you need to be able to measure the related outcomes and no information is provided in that regard
hasn't worked so far
Bowen does not need the island trust
I don't know what these programs are

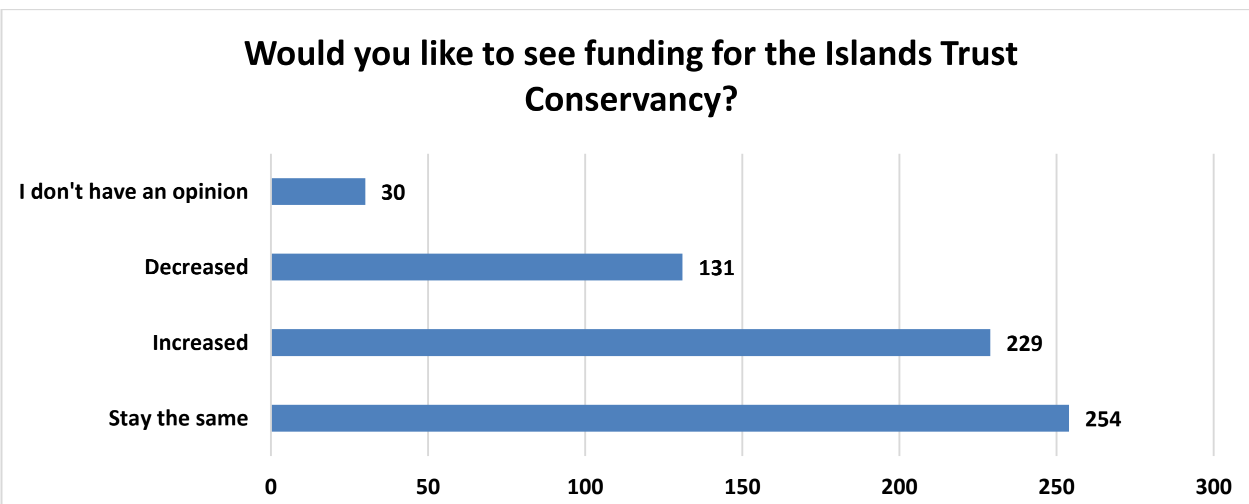
Islands Trust Conservancy

The ecosystems of the Islands Trust Area are among the most at risk in Canada. The Islands Trust Conservancy protects natural landscapes (1,307 hectares) across the region within 30 nature reserves and 76 conservation covenants. Islands Trust Conservancy empowers property owners to protect private land through innovative programs, covenants and volunteer conservation initiatives. The Conservancy's administration costs, including the costs of managing the 106 protected areas, are paid for through the Islands Trust budget. Land purchases and covenants are generously funded through donations and grants. As of July 1st, 2020, the Conservancy's nature reserves had a combined BC Assessment Value of over $19.2 million. In 2021-22, the Islands Trust Conservancy will also receive $205,000 in external funding for a Species at Risk Program through Environment and Climate Change Canada which is part of a three-year grant totalling $597,000.



Question 11:

- 644 out of 941 (68%) who participated in the survey completed question 11



The following tables show the comments from 225 participants who explained their choices to question 11.

Comments from participants who chose: • **Increased**
More protection is badly needed.

Comments from participants who chose: • **Increased**
if possible
Again the islands are growing in popularity and unrestrained development is going to have an impact.
Increases should go towards programs not salary increases.
A significant portion of the total Trust budget should be directed to land acquisition for conservancy. This way the purpose can be promoted by taking land out of private hands.
preserve more land for greenspace
There is good work here and it is chronically underfunded.
Again...this increases value in our island.
If needed.
Protect more land in it's natural state.
only if it truly empowers property owners. right now, the bylaws only restrict property owners and land use
this is underfunded
Let's preserve the forests we have.
We need to preserve as much land as possible in the face of climate change and development
Increased freighter traffic issue of high priority
and decrease bylaw enforcement funding
This should be straight forward action.
important work
once it's gone, it never comes back
very important work
This is truly "preserve and protect" and worthwhile
No time to slow down. This is the time to show strong presence and deliver the Trust's objectives.
The conservancy has the expertise to guide us through the climate emergency with nature based solutions and education.
I would appreciate seeing conservancy lands increased. Additionally, island specific species census should be regularly collected into a regionally data suppository for management & analysis. We cannot protect those we do not know. To these ends budgetary allowances should be increased accordingly.
From my perspective this should be the primary activity of the Trust.
protect wild spaces. we dont want to be a bedroom community to to 2nd homes
Do SOMETHING about the Fallow Deer
The conservancy program is key to protecting unique and valuable areas
Extremely important.
We are becoming increasingly aware of the impact of human activities on our ecosystems. We need more initiatives to preserve.
As island populations grow this work seems more crucial
The natural spaces and places, the local ecosystems are under seige. Increased human impact plus the heavy burden of deer (both invasive and native), are wearing down the environments. Loss of forest cover, risk to fresh water... these islands NEED PROTECTING!

Comments from participants who chose: • **Increased**
More information for residents to get a clear understanding of issues
Island conservancy work is VERY important to many who choose to live on these islands.
Funding for implications of IT properties may not cover the work that has to be done. Visits from staff and visitors help the donors of the properties to remain caving enthusiastic to be "partners" in the care of donated proprieties. As a nature reserve property donator, I would like more time with staff and have more resources allocated to the nature reserve.
Prevention is key to long-term sustainability.
This is one of the few areas where I see the IT has been effective, and I therefore support increased spending.
This area needs to be protected
Hornby is the last stronghold of herring spawning habitat in Canada, we need more protections in place :
Most important.
Conservancy of protected areas and habitat is very valuable.
Without stronger protection, the islands will lose their special qualities
My personal passion. I love this area. It by data has more species of plants and anima species than anywhere in Canada. I see people struck dumb by the beauty. This is a powerful gift we have. I think I have a duty to tread lightly and share, advocate, and teach, Go Islands Trust you are a big part of the reason that the Islands aren't all Magic Lake Estates!
Increased development threatens environment
Increase would need to be proportional to the increased workload.
It's important to protect our green space from development/logging
Conserving what land is already protected is extremely important
Nothing is more important than the Conservancy.
Conservation is key. Not everyone gets this. Will need significant PR...
I think the ITC does good work
Incrwasin population and development demand thus required better protections and land conservation
Considering the importance of preserving the ecosystem of our Islands and the cost of living increasing annually, I support a slight increase in budget to safeguard our environment
Land is not getting cheaper, therefore whatever is bought today is going to be more expensive tomorrow.
This to me is the most beneficial use of tax dollars, and the most environmentally sound practice.
Make this a higher priority within the Islands Trust, reducing expenses elsewhere
Need is great, but concerned that my choice of response will result in a rob Peter to pay Paul scenario
increased protection of ecosystems in IT areas
Probably your most important mandate. Stock of pristine coastal environment is quickly diminishing
The Conservancy does so much to uphold the Trust mandate and vision
conservation is one of the more firmly beneficial actions possible
I believe this is one of the important mandates for the islands Trust.
Clearcut areas need to be expropriated and replanted ASAP.

Comments from participants who chose: • **Increased**
Focus on land acquisition
This should be the number one mandate of the Trust. Instead, it seems the Trust is moving towards approving more and more development and density. This is a long-term mistake that everyone is going to end up regretting let happen. Trustees who support this need to be weeded out and not voted in again.
This is the one area that the Trust can live up to it's original mandate of 'preserve & protect'
Don't kid yourselves... you are not 'conserving' anything. You are simply turning these areas in to tourist entertainment. Tourists are trampling the conservation areas and parks. Furthermore, we have just lost most of our cedar trees through the drought. New plants and trees can not replace them as our infestation of deer is eating anything that grows that is not a fir tree. We are now a mono-culture of douglas fir trees just waiting for the equivalent of the Pine Mountain Beetle to find us. Fix the deer problem will do more for 'conservancy' than anything else.
I support this if associated operational funding is put in place. Manage things like the growing rat problem, help get rid of invasive animal/plant species, mobilize volunteers and help them succeed, et cetera.
If IT focused more on protecting wild lands that could result in more focus and perhaps less need to spend time and energy on infrastructure issues.
I think there needs to be more incentives for property-owners to protect their lands.
Good use of funds.
i value long-long-term thinking.
I value the important work of the ITC
Ban the leg hold trap
We need to conserve more specialized / rare environments
THis is a critical function
Some opportunities to save land come only once
I think the nest use Of increased funds would be cash insensitive to land owners to not log, and to build multiple small dwellings that share infrastructure rather then SFD. Therefore more forest can be conserved throughout pst Ella, less clearing, and community by in for protection of forests.
We need to do more in this area
A worthwhile endeavour
The ITC is vistal to protecting and preserving the islands natural environments
More money for acquisitions please.
very important for our future
The islands are the social and cultural assets of BC and the world. We have a duty to preserve and protect these assets in perpetuity. This takes funding, staff and strategy.
Would like to cap development, logging and such on all the islands now before everything of value is gone
due to the climate crisis and human population levels
important functions here that need adequate support.
This is a beautiful place let's keep it that way

Comments from participants who chose: • **Decreased**
Your conservancy sounds great until you compare it to island-based conservation groups or the big non-profit conservation groups, all who manage to protect vastly more land at a fraction of the per acre cost. Your surveys has almost no value as they benchmark against nothing, so comparisons require huge effort. All these surveys are effective at is generating platitudes from Trust fans who like the preserve and protect mandate but are clueless as to what it even means and where the Trust has its part to play - which is very narrow, not in trying to duplicating the work of other governments who actually have the responsibility and authority to do it
We say no to increased densities in the town cores, while at the same time allow Mc mansion to clear the hillsides. The entire premise of IT right now is in a state of hypocrisy
See above
If we were assessing performance in this area, I do not believe that IT has been successful in that mission. Much of what is being done should be enbedded in the policies, by laws, intiatives of the CRD, the municipal or other governance structure and not administered by IT.
No need. You e failed to date with existing programs. Put on hold and figure a more cost effective path going forward.
I would like to see the Islands Trust Conservancy take a hard stand against the oppressive weaponization of environmental regulations by Trust planning and bylaw enforcement staff against landowners. Of course I want our fragile eco-systems protected, and of course I want funds put toward respectful and meaningful and inclusive stewardship education. Not in the absence, however, of support for the citizenry, and their freedom to live on their own land in their own ways. If you want support for the Conservancy to grow, then you need to start standing up for the huge diversity of lifestyles that are compatible with responsible land stewardship.
appears too high for level of staffing that could be reduced.
Bowen is unique as it has its own government
Again - i have no confidence in your governance practices
Taxes should not support this
It looks like it went up a lot in the last year. Please conserve our tax dollars with the same zeal that you (try to) conserve the Trust area.
There is more than enough funding for this and that is in addition to the grants, donations, and external funding.
Better to put money in other conservation organizations who protect more land for way less money
Stem your growth overall. Why is yet another staff position being added?
More focus on people since large portions of our lands are well conserved
more money = more restrictions
I am very disappointed with the conservancy. Lots of talking very little support for land owner that ask for help. I cannot support it in its current form.
as above
Spend the money on the Gulf Islands, Bowen has a lot of conservancy areas already.
If anything this where the island trust can shine but I see the locals land owners doing this regardless
Pass it to other levels of government
Taxes Too High

Comments from participants who chose: • **Decreased**
let them fund themselves like all other conservancies
Isn't this what Parks Canada does?
Too much gov't invention already.
The covenant policy is a farce. How could you spend more on it?
Turn it over to BC PARKS for efficiencies & equitable approach.
I feel that this work should be carried out by a privately funded enterprise, not taxpayer funded.
We are drowning in taxes....all taxes need to be decreased by 10% per year for several years and wean ourselves off big government
This is an expensive extra
Instead of IT Conservancy funding I'd rather have my road repaved
I agree with funding a Species-at-Risk program. But if land is purchased through private sources, what exactly is the rest of the money going toward?
Do the same with less taxes. Reduced taxes doesn't mean reduced services or programs. Find a way to do the same for less. Don't add on more.
I do not live in a park but a rural community. It is by lawed to death and has increasingly become anti development of any kind which is already affecting who can continue to live on the islands much less find work and support themselves.
Too much money is being spent destroying ecosystems to stop people from utilizing the land
They raise money to purchase land and should fundraise to administer.
On denman particularly and the other islands to a smaller degree all land conse3rvation has been accomplished for many years far more effectively and economically That the IT could ever hope to accomplish.
I can't speak for other local trust areas but here on Denman more than 50% of the land base is protected by, parks, ITC, Local conservancy, and the ALC.
We can look after lands at far less costs.
Our Municipality will make these decisions.
Its looking after itself.
Reduce bureaucracy
Total waste of time an money - one of the biggest scandals on Bowen. Conserving special areas is a great idea - the Trust not needed to manage - Metro and the Muni can do a better job.
I don't feel that the Islands Trust does its job.
Turn over mgmt to local conservancy groups
The IT's core mandate is land use management - stick to this and leave conservancy to charities.
ratio of admin expenses relative to lands under management is higher than comperable agencies in BC doing the same thing; you have to get "leaner"
Again, the Islands Trust did nothing to prevent a large clear cut logging operation on Saturna Island. Local residents raised the funds to legally stop any further logging after 1/3 of IR7 had already been stripped.
$ should instead go to LTCs to update local OCP bylaws with policies, zoning and incentives for forest and ecosystem protection on private land.
who thinks you are doing a real job?

Comments from participants who chose: • **Decreased**
No Value to Bowen island.
the I.T. is like a ship without a redder, we don't want you on Bowen Isl. !
The Trusts past use of funds has resulted in a decreased awareness in many communities. I would prefer to see resources freed up to be accessed by community groups already well established with proven track records re conservation. This would strengthen communities and lessen resentment toward IT.
I would like to be out of this Island trust
I absolutely support the work of the IT conservancy. I cannot see how management of properties needs that kind of budget. More details please
Duplication of other government and academic work
many initiatives already exist on Bowen
Bowen has its own local government and its own active, worthy & long-standing stewardship groups
Bowen property tax levy and conservancy funding should be reduced by 80%
As above
Must reduce budget of Islands Trust
Surely the IT bureaucracy is large enough to preclude the addition of yet another position
No need to spend money with ITC we have our own services on Bowen Island
Living on Bowen I feel we should not be part of the trust
Your entire budget must be reduced; make this proportionate
WHY a new position???? How much new land is there? How many staff are already involved in this initiative.
We cannot afford any additional costs in this area at this time.
We can maintain our lands for a few lessor cost
As Before
To restate, you simply should not, morally, continue to add programs and expenses and add taxes as if the islands, islanders and the province is fine. We are not. You need to do your part
I imagine a value for money audit and/or an efficiency audit conducted for the Conservancy would reveal many areas where costs can be decreased while improvements are made to the overall program.
Pivot instead to land-owner based conservation and NO NEW STAFF!

Comments from participants who chose: • **Stay the same**
Actions seem effective as they are
With the Species at Risk grant there doesn't need to be an increase
Would need to know more about what these services look like. I do however support the concept of preserving as much of the natural landscape as possible for future generations. Where I struggle is how this fits in with the multitude of other organizations who are doing similar work....starts to feel like a patchwork quilt of entities doing the same thing but all struggling a bit to get the order of magnitude funding and momentum needed to preserve large parcels of precious land for the future.

Comments from participants who chose: • **Stay the same**
One decent program
This is not a funding issue, it is an issue of clarity of mandate and principles. Private land owners are definitely not "empowered" as stated above. There is a lack of clarity of how IT accomplishes these goals, under what actual authority (other than self stated mandate), and no attempts are made at creating shared vision and partnership.
fund through grants and individual donations
In light of covid and ppl losing jobs and uncertainty about their economic future I don't think raising fees and enforcing bylaws is the answer
Our local conservancy does great work too
Until covid is controlled
some good work here
Again, funded by taxes or the province
Manage it better.
If this truly will help empower property owners. Then i would say increase. But unless you decrease bylaw enforcement, you can't increase empowerment to property owners. Bylaw enforcement makes it near impossible for land owners to have freedom and empowerment.
No need to change.
I think there is too much focus on the environment (while it is VERY important) I think the priorities are skewed.
I would like thinking in conservancy to include encouragement of land usage for sustainable/regenerative economic systems for people on the populated areas of the islands.
Asked and answered on previous pages.
The level seems about right.
Would like to see staying the same or decreasing no need for another staff spot
I think this is very important but it looks like there is outside funding for this.
There are many other Land Conservancies that protect places on Mayne.
Again you currently do a fine job at this and there is no need to change
What you do is wonderful, but climate change and education need priority at the moment, I think.
publish wages and job descriptions for staff for more accountability
Maintain.
Donations & fundraising is always on going.
It's critical that we maintain what is already in place.
Too much overhead. Islands Trust should operate more efficiently not less.
Another way to decrease supply and affordability. The islands aren't just for privileged, rich white people
Rely on more donations.
However, if the areas under protection increase, the budget needs to increase
Stay in line with COLA, CPI.
Some of what the conservancy does is good, some is not good. I would like to see responsible government with responsible use of funds. Each individual conservation covenant has its own individual issues, really they cannot be commented on as a whole.

Comments from participants who chose: • **Stay the same**
But there needs to be some action. My experience with the Conservancy is disorganized and ineffective. When it gets its house in order it can put positions forward to other sources of funding. It acts like it doesn't need people. That should change before I would support increased funding. Let us see some active protecting going on!
In a non-pandemic year I would like to see this increased, but this year we need financial restraint
We like the protection of green space that everyone in the province can enjoy.
What innovative programs (plural) that empower property owners to protect their land?
important work but this is not the time to increase budgets
how come we always hear from our trustee that these types of issues are "beyond her mandate"? Messaging from IT is very confusing.
also, not the year....
Progress is being made with the additional staff member. Let's see how it works out over the next year and then in 2022 add another person.
As stated previously. Status quo.
Adding new staff = adding more bureaucracy
Much of Denman Island is already in conservation. Hooray for all the hard workers. Now can we conserve the social fabric of the island before it is too late?
as above
Last year's increase was substantial.
It's working well! Keep the grants coming.
Conservancy should work closer with Parks Canada, Regional Parks & like organizations.
unclear why this requires additional staffing.
With the new staff position, funding should only reflect cost of living.
amount seems appropriate now
The provincial government has to recognize the large budget needs of the conservancy and make a much larger contribution to the Islands Trust budget or make it a separately funded enterprise
they are doing good work
currently satisfied
Be more efficient with use of current funding.
Using the information provided, the current budget - which is said to cover administration and management costs of the protected areas - appears to be over $700K and the Conservancy's nature reserves have a combined BC Assessment Value of over $19.2 million. Without knowing more details, I'm thinking the current funding in place should cover the necessary administration/management work.
More recognition and encouragement of resident and visitor on the ground responsibilities. These are free for all to participate in.
One of the more important functions of the Trust

Comments from participants who chose: • **I don't have an opinion**
Depends on the demand, essential service.

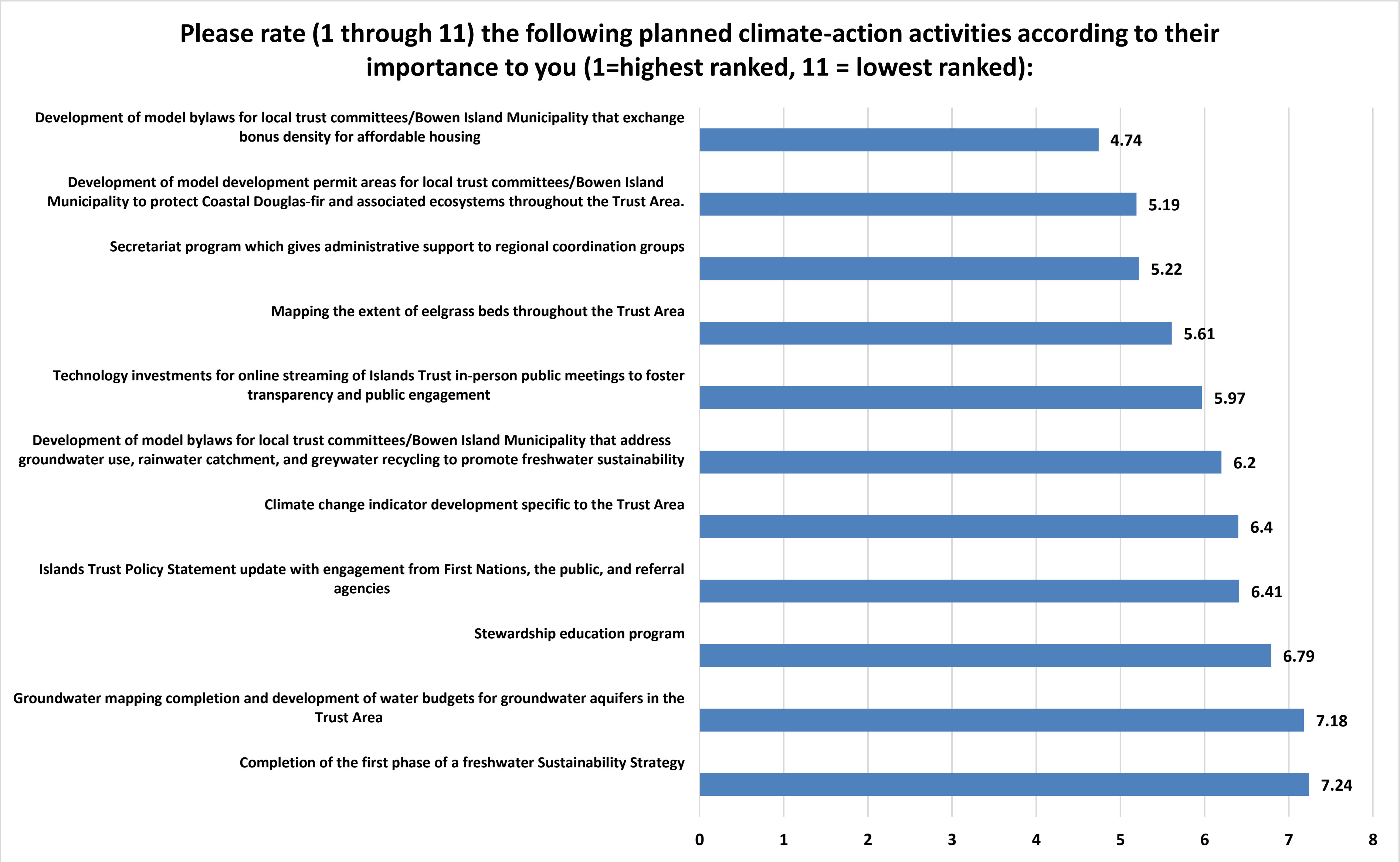
Comments from participants who chose: • **I don't have an opinion**
The most at risk in Canada? Please back this up with good science. I want to live in a community that balances sound environmental policy with strong support for the local economy. Help people in the Islands Trust areas support themselves or your tax base will disappear as people are forced to leave and find work elsewhere.
I support this activity, but really, how could I comment on funding level with such little knowledge
Not enough information provided for me to make a call
Important function but not sure it needs more money as it already seems quite effective
Don't want to participate in Island's trust
Bowen does not need two masters
not sure about the implications

Climate Action

The Islands Trust mandate to preserve and protect the Islands Trust Area has a climate action focus that is strengthened by the Islands Trust Council's Strategic Plan 2018-2022. The following strategic climate action projects are proposed for 2021/22 for a combined cost of $241,000 (excluding overhead costs such as staff resources associated with the projects).

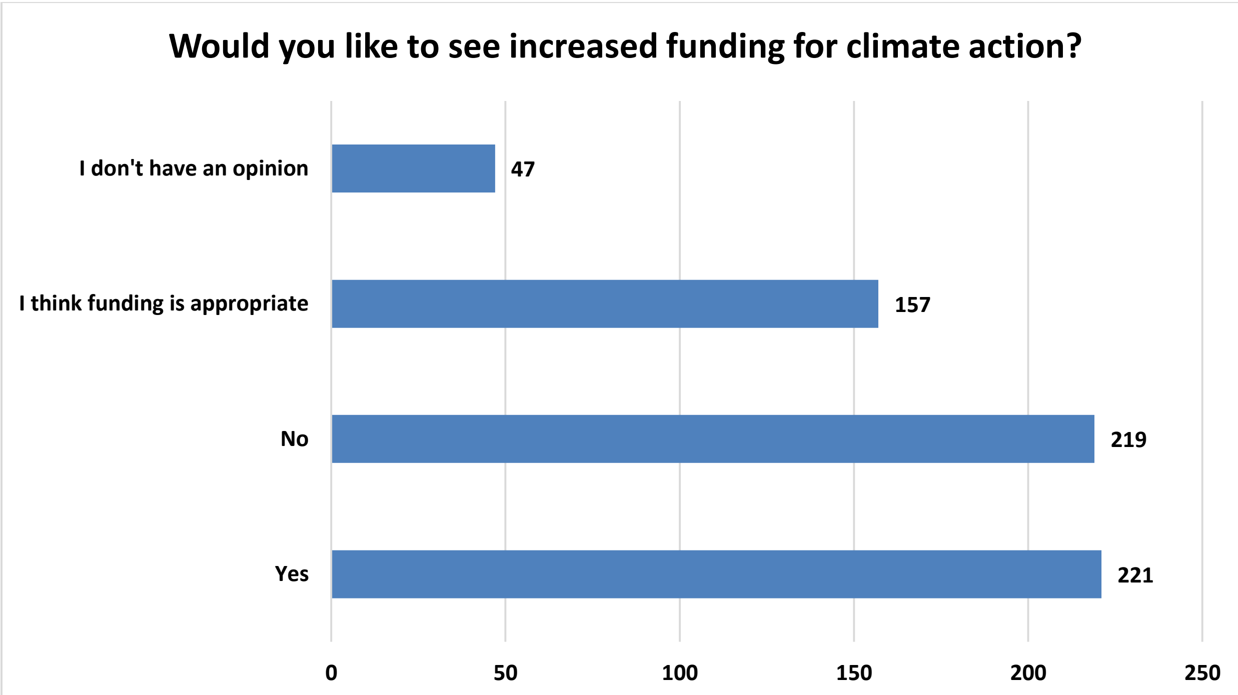
Question 12:

- 562 out of 941 (59%) who participated in the survey completed question 12


Please rate (1 through 11) the following planned climate-action activities according to their importance to you (1=highest ranked, 11 = lowest ranked):
Development of model bylaws for local trust committees/Bowen Island Municipality that exchange bonus density for affordable housing
4.74
Development of model development permit areas for local trust committees/Bowen Island Municipality to protect Coastal Douglas-fir and associated ecosystems throughout the Trust Area.
5.19
Secretariat program which gives administrative support to regional coordination groups
5.22
Mapping the extent of eelgrass beds throughout the Trust Area
5.61
Technology investments for online streaming of Islands Trust in-person public meetings to foster transparency and public engagement
5.97
Development of model bylaws for local trust committees/Bowen Island Municipality that address groundwater use, rainwater catchment, and greywater recycling to promote freshwater sustainability
6.2
Climate change indicator development specific to the Trust Area
6.4
Islands Trust Policy Statement update with engagement from First Nations, the public, and referral agencies
6.41
Stewardship education program
6.79
Groundwater mapping completion and development of water budgets for groundwater aquifers in the Trust Area
7.18
Completion of the first phase of a freshwater Sustainability Strategy
7.24
0
1
2
3
4
5
6
7
8

Question 13:

- 644 out of 941 (68%) who participated in the survey completed question 13



The following tables show the comments from 231 participants who explained their choices to question 13.

Comments from participants who chose: • **Yes**
But I would also like to see ANY acknowledgement in land use planning considerations of the reports already written. They are ignored by the Planner.
This is the most existential crisis imaginable; no time to waste!
if possible
what is needed to achieve the prioritized activities
Seabed preservation, fresh water usage and preservation of species should be a focus. should be a priority.
We are getting close to the tipping point.
Only if perspective is broadened to recognize the contribution of local food and other production to reduced emissions.
Climate change will impact everyone and islanders are not really prepared for the myriad changes and impacts that will result. We need to build in resiliency, which means more funds.
Once the pandemic subsides (it may take a couple years!) CLIMATE CHANGE action MUST take first priority. New energy sources. New ways of living, cohabiting, sharing space with others. SHARING not just OWNING homes. There's not enough land/housing for everyone we must SHARE and not be so greedy and selfish.

Comments from participants who chose: • **Yes**
But only if it will give concrete, long term results.
very important
Consider the options not to step up the work on climate action!
Climate action to me means preparing for the effects of climate change with more education and policy around: food security, water security, regenerative land use, and how to build and maintain healthy sustainable small communities.
This is the most pressing issue facing the trust area -- but any increase in spending should favor real, tangible protection (i.e. not administrative support, overhead, unfocussed education)
Need to develop sustainable and doable actions now!
Yes, but not necessarily for the activities identified above.
If you're referring to the $75k noted in the Strategic Plan. yrs 2021-22, points 11&12, it is likely to be deficient in funding delivery of a data base, analysis, forecast & plan of required actions.
We have salmon, orca, drinking water to worry about
climate change will impact our resources, fires water food
Important to start calling climate crisis or emergency
I really did not like the above rating system. I wanted to be able to rate each one at a number I felt reflected it's true importance to me.
i think education on easy and not so easy changes people can make as well as access to govt $$ for initiatives,
It's vitally important right now.
It's the most important issue on the planet.
with reports and input from the public on actions taken on projects
If we don't fix climate emergency, everything else stops working
Our major long term crisis is climate change. We must adapt
It's a given, right?
We are at the tipping point, we need to turn things around rapidly
Changes are here already, need "teeth" to air on plans, not just suggestions.
Along with more marine protected areas
We are safeguarding 25% of the earth's rainforests in 0.02% of Earth's landmass in BC. That' future value is priceless.
Most of our trees are dying, increasing risk of forest fires, droughts, dangerously hot weather.
Very important as our earth changes
This is the central issue of our time.
If funding can actually promote policy change, then yes I support an increase, because these matters are urgent and crucial
But not by much.
as soon as possible in a post Covid world
Possibly a new function.

Comments from participants who chose: • **Yes**
No more meetings, action please. Your administration costs look out of sight for a few meetings and no teeth in protecting the islands
We need to effectively address the climate crisis.
We need to deal with climate issues now.
this is urgently needed
I think awareness of climate change is essential to our future
because we need more action and education
But perhaps defer until next budget re: Covid crisis
With a particular focus on understanding and addressing impacts of climate change on our ecosystems, which create feedback loops (emissions from ecosystem change) as well as significant human and ecological risk (increased fire, extensive forest cover change, etc.)
Climate collapse is here. Thanks boomers.
We are running out of time regarding addressing these important issues and we need to respond before the tipping point.
Make it a higher priority, reducing expenses elsewhere
Yes but believe higher government agencies should provide funding also
as above
Self explanatory
It's the single biggest threat to us and our ecosystems.
We need action.
Surely the defining issue of our time
issue is of global importance
Climate action as sustainability is everything we need to do.
Of course as it is necessary.
It is an emergency.
Private land logging needs more regulation and oversight
Climate action in the Trust area is one of the rare issues that engender broad based support and agreement.
We're going to pay anyway.
So much work to be done
Planning work for executable deliverables is required
The most important problem now
Climate change is the major threat to life and society of our time.
Only if it supports local initiatives that are connected to specific islands, rather than paying salaries of IT staff.
It is our key issue. The risk we face will affect the viability of our community.
this I believe is essential to our future
Also, freeze on development especially in high density, water stressed areas. Support for protection of all groundwater recharge zones and forested areas on the islands .
its a crisis

Comments from participants who chose: • **Yes**
we are all dependent on an adequate and informed and enforceable policy on climate action
However, most of the above projects miss the mark on taking climate action. The lion's share of any climate action spending should be spent on education for all ages and this really doesn't have to cost a lot. The rest of the budget could provide incentives to those who lead lives with a small ecological footprint. For example, an obvious solution to water conservation is simply to reverse the current policies on water billing. Instead of 90+% being a fixed charge that everyone pays equally and less than 10% of the costs being paid for through actual user fees of excessive water use, simply reverse that. 10% fixed charge and 90% of the revenue needed to run the water systems is funded through water meter billing according to usage. Fair, simple and effective. This obvious solution is but one example off the top of my head that seems to have eluded IT and the CRD. Instead governments will spend thousands of dollars mapping water, which is fine for areas where wells might run dry, but mapping any other areas is a waste of money.

Comments from the participants who chose: • **No**
This is not your mandate!
General clean practices are required first
No, it's not a big problem on my island so why are you wasting resources that are better spent elsewhere in dealing with root causes of climate change. You waste scarce resources with little to no effect when those resources could be better spent elsewhere in preserving or protecting. And I strenuously object to question 10, which should allow for dismissal of any of those initiatives. Instead I'm sure it will be used to rank how important one is over another as justification to spend more in a given area. These survey techniques are just another reason that the Trust has lost its way.
This need to happen at Federal levels or its just a. waste of resources
This will just add additional overhead and continued increasing expenses. If this truly is part of the IT mandate (questionable) then just take the existing budget and provide grants to those who are already doing climate change work. IT cannot and should not embark on this work as yet one more entity that will need to support and pay for the administration of climate change activities in a microcosm that will not really make a difference to the areas you serve. Spend the precious budget wisely and don't try to be all things within a narrow mandate.....I personally do not interpret the initial mandate of IT to include embarking on this type of service....you're starting to open up a whole new body of work and then where does it stop? Climate change is real, we need to act, but this is NOT what IT should be focused on. Let others do that and support them with grants and cap how much of our tax $ you provide. That will keep it nimble and manageable on year/year basis. Hiring staff is slippery slope that just builds your annual costs and increases and once that bus leaves the station it is very difficult to bring it back.
Job for other levels of government
I would like to see this energy put to funding economic development/sustaining communities
I do not believe any funding should be directed here. We now have "climate" action showing up in everything. Yes, we need to address our way of living. This is far bigger than the Trust, and I do not see any value whatsoever in the Trust putting a climate change lens on every activity in the Trust area.
taxes are already too high for taxpapers

Comments from the participants who chose: • No
The focus is to broad and thus the funds are being spread over too many initiatives. Pick the most criticial (freshwater sustainability as an example) and fund appropriately. Do an exceptional job at one initiative rather than trying to do a minimal job at all.
We need to act as individuals, all I see are bigger and more boats, vehicles and houses
I will only support increased funding if and when the Trust can include land use rights and freedoms for individual land owners.
enough is already been done.
Put money into the economy. No one can put food on the table through Climate Action.
We are in a long term small human influence climate cycle
I think other agencies are better at this. It's a priority, but leave the pros to it.
I work in the area of climate change - the above is nonsense
Let other groups fund climate action
This is not a jurisdiction the IT should be engaged in
It should be included in your regular budget. No regional secretariat duties, we already use the CRD for that.
You are unable to correctly forecast climate change.
I don't see this as the highest priority of a land-use management body.
I think the Trust's Climate Action plan is poorly developed and will not be successful in most areas.
This is yet another Trust "flavour of the month". After 45 years of land use planning, you should have got it right
This is not a function of the islands trust
The Islands Trust should not involve themselves in climate change issues. Just look after zoning and compliance.
Frankly there is little if anything that the Trust can do related specifically to Global warming within its mandate. This is a Federal/Provincial issue (and really a EU/USA/China/India issue when you look at where CO2 comes/will come from.
If you can't predict next week's weather how can one predict climate change for years?
don’t agree with focus on climate action
please explain climate action
$241,000 is more than enough to work on these items - maybe they all cant be completed in a year but that is OK
CRD can do it
Not something we can influence in any meaningful way - just advocacy.
focus of climate action needs to placed on larger communities where behavour change will have a bigger impact
move funding from talking shops to concrete action, water collection and recycling, increase housing density in villages.
That is what governments are for.
only increased funding if zero sum
This would be duplication of work at higher levels of govt.
I have other climate action priorities that are not listed.

Comments from the participants who chose: • No
As mentioned in earlier comments, I am concerned about the environmental impact of freighters in the SGIs. These freighters needlessly emit significant GHG emissions, however this issue is not a priority of the IT climate plan (as evidenced by the list of 11 priorities).
Other governments are already on this
Why would the trust deal with provincial issues.
We have so many levels of government doing this already. stop wasteful duplication
The First Nations People are better at doing this
A lot of words and meeting but no real work is being done right now. I would like to hear what and how the representatives are dealing with this is their families
Climate issues are not the responsibility or jurisdiction of violence trust. Of the 11 issues stated above the only issue that may be considered an island's trust issue is that of addressing groundwater and drinking water sources. Everything else is out of the jurisdiction and should not be on the budget
This should be managed at the federal level
Other than groundwater mapping and forest preservation, I don't think any of this is the responsibility of Islands Trust
We believe in climate action however, again, we have not been impressed with the Island Trust's ability to serve the community in general and do not believe putting more money toward the majority of Island Trust initiatives would be a waste.
Waste of tax dollars
nothing u can do and in the above questions they're dumb
Not until a pragmatic approach is taken. How about making Galiano safe for cyclists? I've never heard a single mention of this from our trustees. They are too busy on petty law suits.
Climate change is a hoax
Too much gov't
not your jurisdiction or mandate
Waste of time and money.
Leave it to the Provincial Govt. inefficient for the Gulf Islands to be segregated
again, not the time...
This should not work paid for by the islands. It should be handled by the district, provincial, and federal gvt.
There is a lot being done at the national and provincial level already
The points previous to this question are very unclear and complicated
Global issue
This is well beyond Trust mandate - I do not support any of the above programs, so would rate all of the items under question 10 as lowest ranked.
Climate action = make tiny homes and "illegal" renters legal. They have tiny environmental/climate footprint compared to oceanside houses of >2000+sqft. Islands Trust Council is still dropping the ball. I've lived on Denman for 25 years and still no action on housing. Ridiculous when held up against the mandate to preserve and protect.
There are bylaws already in place to protect many of these issues. And Many of these topics need to addressed at a higher level of scientific study than is possible in budget from small islands. Can this actually be done affectively at the local level

Comments from the participants who chose: • **No**
What have you actually accomplished that has shown any regulation of IT's contribution to global waqrmi9ng...
Climate action is already being taken care of by Metro and Bowen Island.
Already covered and better by our Municipality
We have at Metro and our Municipality Climate Action committees. Classic example of duplication and wastage. We can manage our response and do not need your involvement.
Some of the things in the list may be worthwhile - ie Coastal Douglas fir but they all come at a cost. There needs to be a transparent cost/benefit analysis process to evaluate the effectiveness of each of the actions listed above in terms of advancing the strategic plan. Ie each dollar spent must have the maximum return. That may mean spending all of it one or two items and none on the rest.
Change it to climate adaptability. We cannot control climate change.
No more taxes
I think it will just go to studies that won't mean anything because there will be no leverage to actually do anything. It's the province and the federal government who has the power in this and also they need to be funding it.
Bowen can look after itself
The above work scope duplicates actions better handled by senior government - why should a poorly resourced municipality waste my money duplicating it?
Wrong level of government! All this is expensive fluff and will result in little or no change.
Not in the Trust's remit
All levels of gov't are doing this & IT would be duplicating
Don't need it
use current funding more effectively. eliminate in person meetings and facilitate on-line forums and trustee meetings
should not a cornerstone to your policy statement; adjunct to other goals, "yes", but IT lacks meaningful expertise in this area
Use the money for something tangible.... an electric inter island ferry... discounted solar panels for residents... wind mills... grants for any kind of sustainable, green energy production.
Climate change and related issues need to be funded by bigger governments, not the trust. Too many cooks spoil the broth. The Trust is too small to make a difference and wastes tax money which could be better utilized by co-ordinated municipal governments and not duplicated by self-serving trustees.
While I think climate action is important, I don't think that government at the IT/regional district has very limited powers to enact change on this topic, and as such, I don't support any increased funding here.
Not sure how bonus density for affordable housing is a climate action in our context. Bonus density as part of a transit oriented development strategy (ie, in an urban context) makes sense but I don't see the linkage here.
our communities are dying, housing crisis, business closing and who knows what will happen...
Enough with raising our taxes!
We are duplicating services offered elsewhere
Reduce your projects to manageable levels
What would you do with the money?

Comments from the participants who chose: • **No**
this has to be a joke, right?
Our carbon footprint in minuscule on a world wide basis.
Bowen Island Muni will take care of these issues !!
Climate Action requires a decrease in funding (funding ultimately comes from earths resources
I don't believe there's a demonstrated value in our dollars invested in this small population base. We will take our own individual action as set by senior levels of govt and don't see and a role at this funding level for you
There is no end to the money you could spend on this to no end
Leave this work to Feds and province and use funds on something that serves us locally.
Because Bowen Island has its own government and elected officials to address this
Not enough info to rank these but both I have ranked look like bad ideas. Suspect a lot of money can be wasted in this entire area.
Other organizations are better suited to advocate for global climate action
Reallocate budget, do NOT increase budget
Lots already spent by other levels of gov t and society itself is much more aware
No expenditures whatsoever on any of these
Living on Bowen I feel we should not be part of the trust
these are make work projects that have 0 impact on climate change
What is the plan? This is such a broad request... so NO!!
Focus existing resources in coordination with others
BIM does it better
Question 10 has no open response, and demonstrates to me that there is little understanding of the past climate
Most choices either unclear (what is "bonus density"?) or too nebulous.
What could we do without support from all levels of government? Might as well spend the money where it can actually do something
Climate change is an natural process, not human caused.
As long as wood stoves are used to such a high extent; why bother
You simply must find ways to do more with less, like everyone else.
I think it is sufficient.
I think this whole initiative should be scrapped or deferred until we can afford it. I have thus been unable to answer your ranking as they would all be "11".

Comments from participants who chose: • **I think funding is appropriate**
I hope the Trust can do this work within the budget
Flooding and dykes may seem appropriate when looking at climate change and rising sea levels
This is more a provincial thing
I e seen absolutely nothing concrete from island trust. Leave it to the professionals. Not your job.
we need the federal and provincial governments to guide this

Comments from participants who chose: • **I think funding is appropriate**
SSI does a great job of climate action...it needs to be directed more from a Federal and Provincial level. SSI is probably one of the best. We should have a common compost collection though.
I believe the action had to be bigger, provincial or federal, to have any effect
Control invasive species first, then biodiversity and forest growth will recover naturally
I will be willing to increase my taxes to fund climate action if the Islands Trust leads by example and promises that no virgin land will be densities and affordable housing will be built near ferry terminals, grocery stores, schools and other pre existing amenities, to decrease the carbon footprint of new development so vehicles will not be necessary.
Stay in line with COLA, CPI.
The trust area, has good climate management already
This is an open-ended question, especially since I don't know how existing funding is being used. I think that it is critical that IT begin to get a handle on the impacts of climate change and create a set of indicators (my #1 on the list). Of the ranked list, I think items 1 to 5 would be a healthy set of objectives to achieve for the year. No point biting off more than you can chew.
Federal issue really
There has to be massive duplication across various organizations on this topic and us being so small, we should be able to leverage other organizations research.
Depends what. Mostly I think this is the purview of other levels of government
?
What would "climate action" look like? We don't need studies. We need subsidies to buy e-cars and refit homes.
No one listens anyway
Do more with less. Less funding doesn't mean less can be done. It's an opportunity to get creative. You can't be all things to all people. Maybe other groups should be doing some of the projects like mapping eel grass.
Enough is enough
Everything should be seen through a climate lens
Overall the population on the island that can afford to meet many of these targets are doing so.
too little too late
I am in favour of climate action. I don't know costs
As long as it includes and not excludes healthy people and resilient community as part of the plan. We can't have a healthy resilient natural landscape if we are importing all our food and labour!!!!!!
Again promoting available facts and awareness as to over building, over using. Awareness as to energy use reduction and working cooperative models. (As values needing protection within the Trust) such as transportation reduction.
I would like to see what the plan is -- not just a statement but action plan that has deliverables
The SCRD is looking for more underground sources of water in our area.

Comments from participants who chose: • **I don't have an opinion**
Would need more information to support more funding. Climate action is important, just don't know if more funding is necessary.

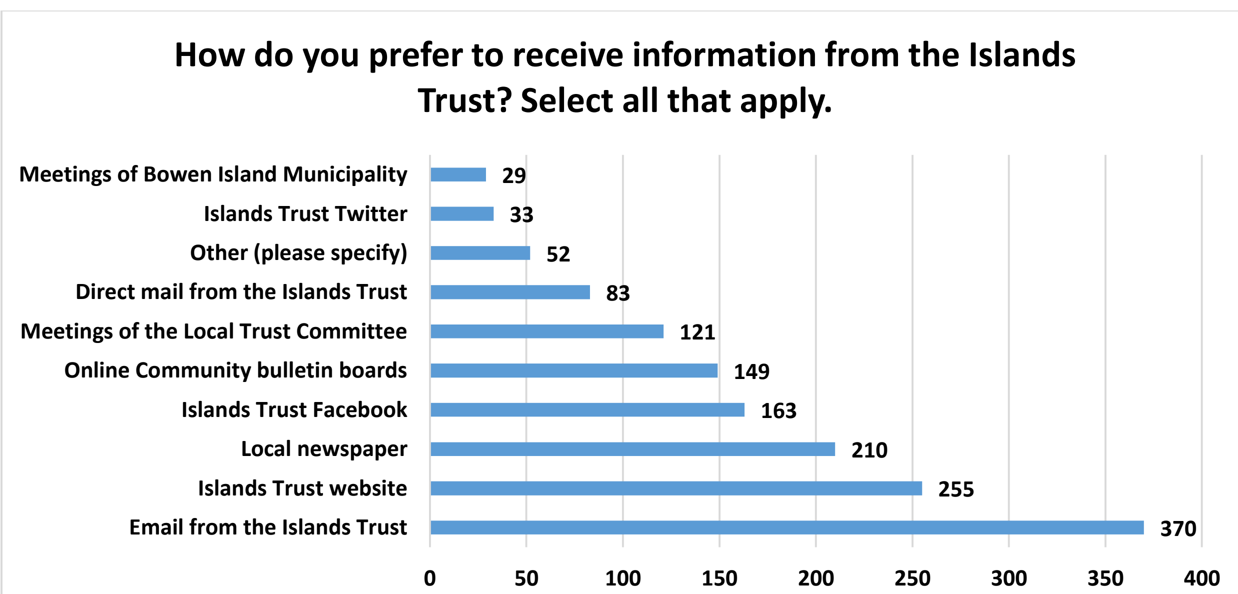
Comments from participants who chose: • **I don't have an opinion**
I don't know enough about this topic to express an opinion.
Duplication of other government stuff work
I'm unaware of the needs.
Ranking 11 choices for funding priorities is not a reasonable thing for us to answer
What action
i need to know more
I don't see any action programs. How long do we have to do and redo mapping and inventory
It depends on how climate action is defined. The 2050 policy document suggested more time needs to be spent researching the relationship between actions and climate impact so that the trust b better design actions and prioritize spending
Depends on the proposed initiatives
I'm not sure. What is the unique role the Trust can play?
The pull down option for ranking priorities did not work on my phone. Not sure what the Trust policy is on residential foreshore protection is. I.e. what is the preferred method rock walls? Concrete walls other?
Bowen Island should not be a part of the trust

Tell Us More

There are so many ways to communicate. We want to know what works best for you.

Question 14:

- 618 out of 941 (65%) who participated in the survey completed question 14



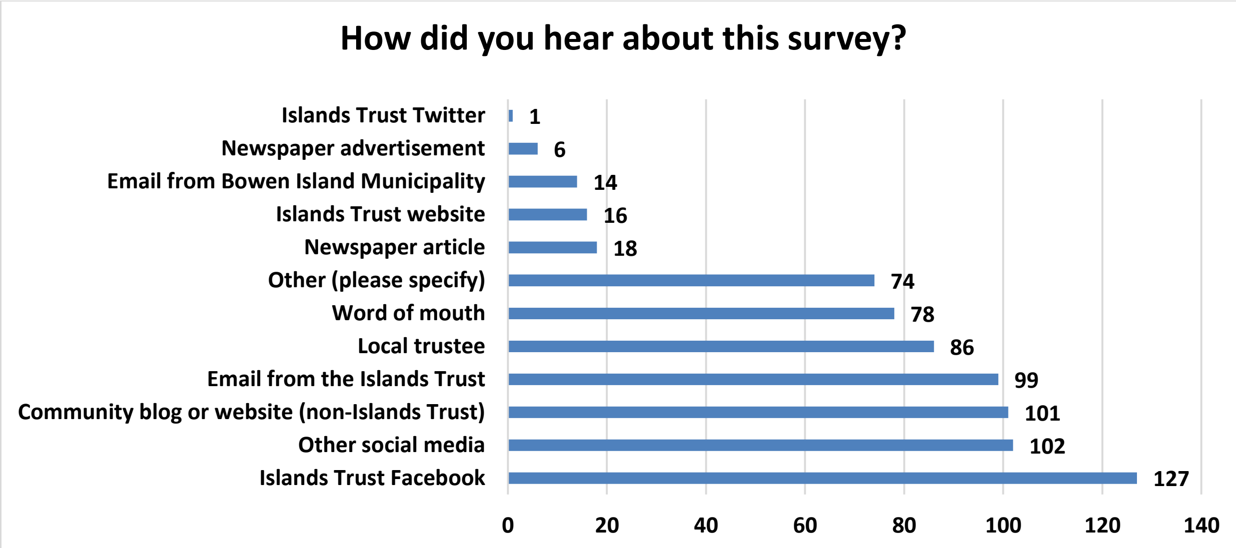
The following tables show the comments from 52 participants who chose other for question 14.

Comments from participants who chose: • **Other**
saltspringexchange.com
Staff reports to planning commissions.
I prefer to receive information such that I can answer survey questions intelligently, with adequate information for comparison.
Very frequent and interactive town hall meetings. That is the only thing that would connect with people.
On Salt Spring, there is the Exchange
the website could be improved. difficult to find information. too many clicks. need a more user friendly website. hardly anyone uses Twitter in my generation and younger. and the older population. I don't even know anyone who uses Twitter
Pick one venue, save money, make the only one, do it well.
clearly you don't know our island we don't have a newspaper and your meetings appear to deliberately silence public participation
I find the website difficult to navigate, if it were easier, that would make sense.
Trustee forums, community meetings
As little as possible, but if so by email
I find Facebook creates a culture on the islands that is detrimental and rejects newcomers
MayneLiner
Mayneliner
Just don't spend stupid money printing things out - it all ends up in the waste anyway
Bulletin boards at the Grocery Stores on-island
Trustee reports at other community meetings
the less I hear from you the better
Ferry Bulletin Board
Meetins of the local truste committee - but not so long or trying to cover everything. The local trustees work their "butts" off.
To the various island Facebook pages
Get instagram
here are the sources I use
u never listen
Instagram
email direct from our Islands trust rep
Action, let me here you have protected crown land and trails from forestry leases
Gambier island Facebook group
connect with people where they are, on local FB groups
Meetings that do not take place during the standard work day
Please make the Island Trust website easier to navigate.
I don't care for this communication. The IT will do whatever it decides anyway.
Mayne Island Info FB page

Comments from participants who chose: • **Other**
Tell us more? Tell us how you want us to tell you more - is way more accurate. I have tried to engage with my LTC by facebook. Only one trustee responds. I've tried making presentations at the LTC and I get cut off after 2 minutes. How extactly do I tell you more in a functional way?
I really think a direct mail out is the best way. The first mailout should give the option of continuing to receive mail (hard copy) or to switch to email
Denman Bulletin Board Facebook page DIBB
LTC
gossip
I would like to be able to get assistance and advise from local trustee. Currently this is hard to do. No firm answers
Really happy if you do not communicate - few here know who you are anyway.
Have meetings once a month but restrict them to 2 hours. Publish a very short one or two page agenda . The agenda cover is useless in terms of telling us what is to discussed. The Agenda itself is so huge and full of fluff that no-one wants to read it. The meetings themselves are way too long, laborious, meaningless regurgitations that no-one wants to sit through. Putting them on-line doesn't help. Who is going to sit down to watch hours of this?
SS Exchange
Stop holding meetings that no one else can attend while working
Trust communications seem to have imprved this year in the sense that they seem more comtemporary, pro-active, targetted and far reaching. This is a start but more can be done. Narrative-driven multi and cross media communication targetted to stakeholders can have far-reaching impact. Note, the Islands Trust social media accounts have no evident presence or links on the Trust website. Why not? Did you know the Trust has a youtube channel? Neither did I before I searched for it just now and found it. More effort ant cross platform communications can have big payoff. Take for example the video "Islands 2050: The Future of the Trust Area" IT reuies greater exposure and communication.
I don't
Salt Spring Exchange
Emails should contain information not a pointer to a webpage with no information
Posting within or at ferry terminals. Utilizing BC ferries video screen would be ideal.
Disband the islands trust
From one of Bowen Islands trustees
Save taxpayer money by stopping your own self promotion
Too many ways. no constant methods of engagement. Why is this with all the available technology. be consistent and support Canadian innovations.

Question 15:

- 618 out of 941 (65%) who participated in the survey completed question 15



The following tables show the comments from 74 participants who chose other for question 13.

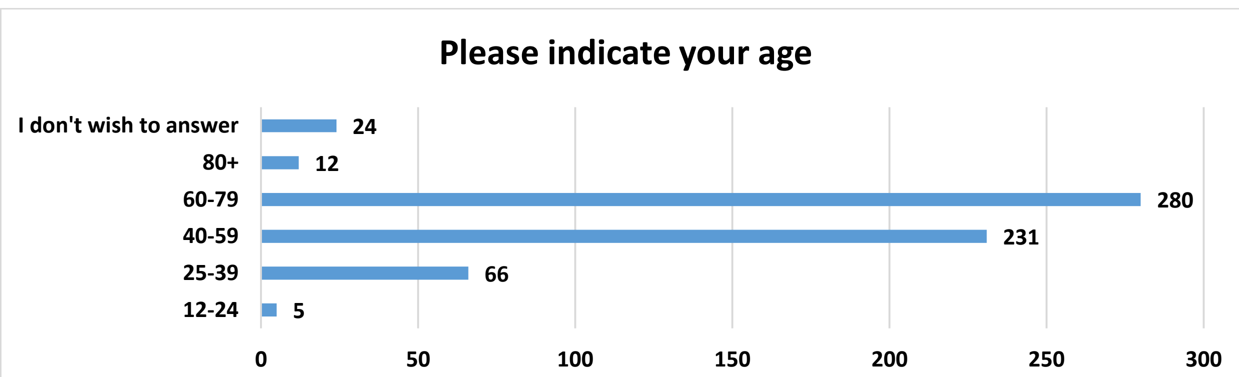
Comments from participants who chose: • **Other**
postal mail out
Email from friend
facebook share
Sidney Island Strata communications
Council
Facebook post by [redacted] (Thank you D.)
A friend sent the survey to me.
friend in the community
Mailout
am a trustee
Gambier Island Facebook Page
I don't know if you have any appreciation of how many people who care about the enviorment and social justice and live here are profoundly alienated from the Islands' Trust, can you not try to do better
friend sent it to me
shared to community Facebook page
from a Trustee.
Galiano X Facebook Group
Local FB blog.
Mail out
Fellow local committee members
Mayne island community facebook page
Mayne Info Facebook
Mayne Island Info Facebook

Comments from participants who chose: • **Other**
FB share from other islanders
local facebook page
was posted on mayne island facebook group
Flyer
Gambier Islanders Facebook Group
online forum
Mayne Island info page
Saturna Facebook
Online community bulletin biard
Forwarded into our local island page
Posted on the gambier island FB
Driftwood and our Island newspaper
Saturna Facebook forum
Island fb group
Gambier Facebook page
who cares
personal facebook
Islands Trustee email encouraging comment
Bowen Island Conservancy
Mail out
Gambier FB oage
Gambier island Facebook group
someone posted on our island FB group
Posted on facebook by local person.
Pender island online market Facebook repost
Gambier Group Chat
Local Facebook forum group
Pender Island Forum on Facebook
Pender forum facebook
Facebook post unrelated to islands trust page
One trustee on Denman Island is proactively engaged with the Denman community. That is simply not enough. That is too much on that one person, and our community is very upset with the recent actions of your BEO against housing. How. Do. We. Communicate. With. You?
Only because I attended a meeting that I heard about at the last minute because there were little notices given and I was told I could sign up on line to get info
Hornby Island Community Facebook Page
DIBB Facebook page
Facebook
local Trustee on local facebook
Salt Spring Exchange

Comments from participants who chose: • **Other**
Salt Spring Exchange
Saltspring exchange
Email from ratepayers association
Transition Salt Spring newsletter
Transition Saltspring Newsletter
Transition Salt Spring
Salt Spring Exchange Notice by concerned citizen.
Facebook Pender
mail out
Email from a friend
DIBB
local mail flyer
From a friend
email from chamber of commerce
Chamber of Commerce

Question 16:

- 618 out of 941 (65%) who participated in the survey completed question 16



Question 17:

- 202 out of 941 (21%) who participated in the survey completed question 17

Did we forget to ask something that is meaningful to you?

Comments from participants: • **Please provide any additional thoughts**
Reduce costs don't expand your reach

Gambier island has some logging that is about to go on in some old growth forests and create damage to the ability of our soil to absorb groundwater and pollute and change the flow of groundwater in West Bay where I live. Aside from that we are in need of a good source of crushed gravel for the construction of new homes and shops.
Conflict of interest and bias education need more emphasis when it comes to the Trustees and the APC. More transparency and clarity of process is also needed when it comes to land use planning. It is a confusing process for most residents.
Potential revenue source: As an islander living in a 1970s home which has had no interior update renovations (only appliances replaced, and a new metal roof), the property assessment (and tax levied) does not reflect the value of the building(s) on the property and what improvements have been made to them. During this time of covid, people who have financial means have renovated their homes (many, extensively, and some to accommodate offspring and/or extended family members coming to reside in a self contained suite) yet their assessment does not reflect this value added, so that residents of older homes are paying higher taxes than residents in homes built at the same time but who have renovated and improved their home. This is not fair, and island (and provincial municipal) governances seeking revenue sources should revamp the property assessment formula so that the value of the building (house) is a true value of what improvements have been made to it (and not based on the year it was originally built). People are doing extensive and expensive renovations for the long term to be able to accommodate family members living in a separate suite, or to be able to rent out a suite for an income source. The inequity in property assessments and the property tax should be addressed, and can provide more revenue for island / municipal coffers.
homelessness and housing affordability, tiny-house villages, island speed-limits and traffic infractions, logging due to real-estate development, men's shed for people living rough or minimally, women's independence enhancements
Inquiry into if the public wants an increased task force before hiring!
Bylaw enforcement is a mess. Centennial Park has dogs running loose, while nosy neighbours cause havoc with a few ill-housed people living in campers. Dump the complaint-driven system for a "complainer gets investigated first" system!
Question. Do you believe the Trust requires a reassessment of its purpose and its structure? Answer: Yes, it’s time to either enact the sunset clause or justify further existence based identifying what precisely has been accomplished and at what cost.
The budget is increasing faster then inflation, that is unsustainable.
you didn't talk enough about bi-law enforcement and housing the people who WORK here. (nurses, RCMP, vets, waitstaff etc)
It is very difficult to tell exactly what the tax $ are paying for from the information included here or in the budget summaries and graphics. Ideally, further definitions and more detailed descriptions should be included with this information to fully inform the reader. Also, while this survey is specific about budget it would be REALLY interesting to see the results of not only this survey but any subsequent IT survey broken down by Island and by groups of islands. I suspect that Bowen Island results may be very different than Saltspring, Pender etc and also very different once again for islands that are not accessible via BC Ferry routes. Does that type of breakdown already exist and can you/will you sort these types of surveys to show that type of breakdown....would be very interesting!
I feel strongly that the complaints based system of reporting infractions is completely wrong and needs to be changed or eliminated. I have been involved in false claims made against me by

disgruntled past employees, who happen also to be dealing with mental illness. This system needs to change.
You forgot workers & businesses
Yes, there is no ability to provide feedback on how well services have been delivered thus far and no justification of why we would support further tax increases in absence of said value.
Allow property owners to have long term RVs or tiny homes depending on property size and with services provided only (water, hydro, septic)
Perhaps some meaningful savings and efficiency could be found by cutting the number of Local Trust Areas in half. For instance, why are 2 LTCs necessary for North and South Pender?
How are you supporting land owners and community to thrive in these challenging times? How are you making it easier for land owners to be creative to build local economy? How are you supporting fostering local, resilient economies and helping create collaborative solutions for many?
Yes, I was not asked about what my greatest concerns were, or if I feel represented at local level. The fact is I don't feel politically represented as a non land owner. I can't imagine going to the islands trust with any concerns. So I feel alienated and unrepresented, and have recognized this for a long time, and the implication is a sense of a lack of local governance and advocacy.. I really feel the island trust needs to balance social concerns with conservancy concerns, and up both it's advocacy for gulf island communities and it's community programs. The only social cultural resources we have are entirely the result of grassroots efforts.
The slide selection (rate #1-11 question) is not very user friendly on mobile platforms.
There is nothing here about covid response or consideration. .?..
As far as I am concerned the island trust must stick to their remit. Homelessness, social housing, etc are well beyond your authority. These are provincial government matters. I pay my taxes to support the hospital, the schools, the emergency services and the roads. Add some minor zoning maintenance - 20 area plans fir a town of 10 thousand people is irresponsible. I support maybe 5. That is your remit so please stick to it. That is all a property tax payer should expect. Anything otherwise is stealing my hard earned money.
Keep the Preserve and Protect Mandate as #1 Priority
You forgot to ask what we, the people filling out this survey, want you to spend our money on.
There is nothing in here about managing the pandemic and any funding for creative ways to help people. There is a severe mental health issue here and is worse from the pandemic. More funding should be allocated towards this...we are in crisis here and it makes it hard to focus on education a d climate when people are trying to get through each day
islands trust focuses too much on short term vacation rentals as a source of reduced housing. where is the data on this? Most homeowners I know would not rent out their suites and rooms long term. We like flexibility with our homes and properties and do not want to be landlords. The housing issue is a completely separate issue from short term vacation rentals. Stop wasting money adn time trying to curb this, and spend more money and time on housing projects
Basically, the islands trust is under-funded. The province needs to fund at a higher level, instead of simply raising taxes, because many of the projects are regional in scope (groundwater, eel grass, climate change, etc) but every island is different, so a regional plan needs to be tailored for each island.
You forgot to ask how the Islands Trust can better support the business community

The LUB and the OCP are not in alignment. The LUB needs drastic overhaul and engagement from multiple stakeholders. The LUB also contradicts itself in many statements. The LUB and the bylaw enforcement process promotes divisiveness, finding workarounds to use the land, reduces transparency and collaboration. Landowners are living in fear and secrecy to just survive on their land. The bylaws are so messy now that they can be interpreted in several ways, and the bylaw officers should not be the ones to interpret them to subsequently issue notices without a prior conversation/dialogue that seeks to understand and help, not fine and be punitive. Bylaw officers are not skilled enough to have this sort of dialogue and therefore should be the last person that interfaces with a property owner when all else has been exhausted. The LUB has made it a horrible place to live and raise a 'family' that is not in the traditional box of being a family. There is very little tolerance for unique living situations where they may need to be 2 or 3 kitchens, or use existing buildings to renovate into suites. There are so many old barns and workshops that could be converted in to really unique living spaces. They already occupy space on teh land and are in disrepair. Property owners with old buildings could be supported to renovate them into housing options. We need more creativity, inclusivity and alternative ways of living, working and housing people. We need to learn from the year of Covid and realize that the LUB does not promote healthy distancing or separate living spaces. We need to stop using the 'STVR' as an excuse for less housing. they are separate issues. We need to acknowledge that people will want to travel to SSI to get away from the city, and travel in BC for quite a long time to come. Covid is here for a while and Destination BC is promoting travel around BC, workcations, staycations. SSI is one of those places people will come to get away. and they want to get away to a safe, private place. We need to acknowledge this and come to terms with it and not pretend that we can keep tourists away. There are more people on the planet. SSI will get more busy. We need to come to terms with this and if we put more restrictions on STVRs or tourist accommodation, property owners will find work arounds. Let's stop promoting secrecy and fear. The planet belongs to everyone. We need to stop thinking that we own SSI and that we can keep people away. This is a scarcity way of thinking and not inclusive. We need to share responsibly.
I'm a long time environmentalist with a PhD in environmental studies. I see that the IT needs to reign in what it wants to do and focus on what it has to do. On the whole, it is a development regulation body. It needs to do that exceptionally well, it needs to do it better than other options and be the model, globally, for environmental governance. It needs to do that by putting local knowledge above abstract regulation and by placing public interests and public bodies above private ones. Support what the community wants, not what individuals want, and keep it as simple as possible with an eye to slashing make-work projects, and legitimacy should be maintainable with the generations to come.
Care for our Elders/seniors in these areas, through better transportation options and medical clinics. Because let’s face it, there has got to be about 70% of the island trusts domaine In their senior years!
sorry...but again I must say being a champion for affordable housing is something you are not demonstrating. Your budget of 8 million and yet an application takes an average of 5 years. please make this an emergency. people are dying.
Why not ask us what we feel about the Islands Trust governance? People will support good governance. I expect Trust staff dismiss and belittle those who criticize the trust rat her than listen to criticism - but of course there are no avenues for genuine public engagement. I expect the participation rate in the survey will be low.. the questions were so pre-framed that one can only remind those designing the survey of the methodological issues shaping the responses by the questions posed

The islands demographic is changing and this makes it difficult for those of us who have been here for decades to continue to feel included in our culture and community. I'm not opposed to change, but change should be inclusive of those who have been here awhile.
Please make it easier to find these surveys on your website. They should be front and center with a easy one-click to get to.
Land use planning, that is what the Trust is supposed to do.
I would like to see much more emphasis on affordable housing, particularly aimed towards families and those providing essential volunteer services (fire, SIR etc) and keep our essential businesses going. Biggest need in reserve and protect.
Thank you for your service.
I think the trustees and island planners work hard and do a great job with limited resources. I think this focus on climate emergency is great - but I also struggle to see how it became such a top priority for a land-use body. I also think bylaw enforcement needs more oversight in some areas.
After having paid in excess of $43000 in property taxes for the last 15 years we have never seen any services or an officer from the SCRD... what or where is the funding going. No garbage collection, no road maintenance things that Islander need.
There is a survey every year and as far as I know the results have never, ever made a difference to the Islands Trust. I have a long history of working in government and the Islands Trust is one of the least transparent, most inefficient and ineffective public bodies I have ever come across.
The overall size of the budget is not mentioned. Its far too high for what you accomplish, particularly in the last two decades
Too long. Needs to be simple
The biggest threat to the ecological integrity and sustainability of trust area remains development. Strategic control of land use -- both public and private -- continues to be the key role for the trust, and the key to protecting our islands.
Need more island specific environmental liaison to help residents to ensure ecosystem protection and enhancement.
Thank you for the continued mandate to preserve and protect.
There were no questions specific to trust planning work and the budget allocations for that service. For example, Bowen Island has its own planning department with its own planning tools and engagement process that doesn't benefit from the IT planning, but it's not clear as to how much of Bowen Island's requisition goes to planning support vs regional initiatives.
Thank you for this opportunity to participate and for the ongoing work you do.
I am of the opinion that the Islands Trust could make major cuts in spending by reducing staff and relocating their office to a less expensive facility.
Thanks for asking for our opinion.
With a world pandemic, looking to take more money out of ratepayers pockets should not be the priority. Please view the organizations priorities with a worldwide lens.
Please consider ways to streamline the bureaucracy that is Islands Trust. So much time and money is spent with trustees and the local and executive level meeting with each other, recording their meetings, but actually accomplishing very little. Our Island communities have no elected local voice and need one. Local trustees should be accountable to their communities, and Executive Council should consider ways of streamlining rather than expanding their role. In the not to distant future, Islands Trust should consider if this the best model of governance, and be open to phasing itself out.

more self sufficiently for rural living
The islands trust needs to rethink their goals. People do not need to have more of their hard earned money clawed away from them now. This pandemic has and will continue to financially cripple people. This talk of more funding should be put off until 2023. Review this then and let things be now. Nobody is going anywhere or doing anything now. This is the last thing the islands need now!! The islands trust should look at bringing more tourists to the islands, promoting small business ,getting affordable housing for residents and supporting airbnbs. Tourists are life for the islands and we are hurting badly! Please reconsider putting this off until people can afford to pay more tax 😱
I think we need to start allowing more airbnbs. Allow others and tourists to see our islands. The islands do no belong just for a few old rich white folk.
Focusing on affordable housing and more variations of building codes to allow for affordability is essential to island like Mayne island being more than retirement communities. Tiny homes and multiple smaller dwellings on a property should be allowed in the right circumstances. These sorts of development rules really should be looked at otherwise young people will continue to struggle to find a future on the island.
More recognition and engagement with WSÁNEĆ Leadership Council should be a priority. Educating current residents about Indigenous history, culture and most importantly about their world view on land and sea conservation would be in line with the Trust's mandate of environmental conservation.
I meant "its" not "it's"
I have read that Staffing is an issue for Islands Trust. It would be well received to post all the positions on the website listing if they are open or filled, what their role/responsibilities are and how long the current person has been in that position. (not asking for who the person is) Also, something given the budgetary issues, posted salary ranges for each position would go along way.
Myself and many of my neighbours on Gambier would like to see more of our tax dollars being spent on matters that are important to us, and that are actually used by us (i.e. Islands Trust). So much of our tax dollars are spent on services we don't use. I'm happy to keep paying taxes, but I want more of those dollars directed to Islands Trust. That's something you can help with, right?? ;)
When I suggested not raising taxes and instead trying to find ways to reduce costs, I was thinking of increasing efficiency and cutting bureaucratic costs wherever possible, rather than reducing programs/services. I do not know how possible this is for the Island's Trust. if it's not, then I would be in favour of increasing funding (and corresponding taxes) for Climate Change initiatives. Incidentally, I'm curious about why Bowen Island's tax burden is higher. Is it because it's a municipality? Why would that make a difference. Thank you for making this effort to receive public comment. It is very much appreciated.
You need to go back to what the trust was created to do Trust has become too intrusive
Do not appreciate social media providing updates or information before the website. The community should not be relying on having social media accounts to get current updates. Some folks don't even have internet due to unreliable connection. Would have chosen direct mail and email as additional options to Q 12, but your survey parameters will not allow more than one choice selected in order to be submitted.
Affordable housing #1. I would prefer to be a full time resident but need to travel off island for additional housing and work

The complete failure to provide any neighborhood commercial/residential zoning is a fine example of the folly that has ignored gambier islanders needs... but I guess I need to be thankful that all the roadside ditches have been kept safe for the non existent ditch fish or DP area 3 will require that I seek permission to pee on a tree...for a small application fee naturally.
Garbage and recycling removal, less permitting required for building, less police .
The public dock at New Brighton is a significant concern to us and we want the Islands Trust to take a more active and direct role in facilitating maintaining it in the public domain as an operating dock where the bc ferries contracted foot passenger ferry can continue to provide regular service to islanders.
Please keep focus on the important issue, water collection and recycling, climate change (energy management) and increasing density in villages in exchange for affordable apartments.
changing logging permits to better protect watersheds (especially on Gambier Island!)
Yes - the biggest issue concerning the island today is the lack of affordable housing. The people who live and work on the islands are not able to afford to buy property any more. Unless you have sold a place in Vancouver, or Calgary, the housing prices are not attainable for anyone who actually works on the islands. These folks are getting pushed into leaking RVs, buses, and shacks that are not safe and comfortable. We should have an extra tax on all 2nd homes (like Vancouver) that can help fund permanent rental housing for lower income folks, or we will lose all future artists, creative folks, and front line workers that keep our islands unique and alive. We are losing the culture of these lovely little paradises, and are becoming just play lands for the rich. With the new bylaw enforcement officer on Denman, the amount of complaints have gone from 100 a year to 600. This is making our community more fragmented and more like living in a city, where neighbors don't feel the need to talk to one another, and sort out their issues and differences. This is a depressing turn of newer folks deciding they want to change the community to fit the idea in their head of what the island should be, instead of them becoming part of the existing community, which was working fine already. The complaints should either not be anonymous, so everyone knows where they stand with their neighbors, or should require a complaint from 2 neighbors, so one person can't decide to change the character of a whole neighborhood. We need safe and affordable housing for our seniors who don't already own a place, for the young folks who want to move here and make this place vibrant, and to take care of the folks who don't have an inheritance but want to live in a great, tight knit community. Without a big push towards this - which is in our OCP - we will become a retirement village. Every project that has tried to go through with this is always blocked for years by the IT, and is exhausting all the volunteers, and the thousands of hours of work, and all the money fund raised by the community to make it happen. Lets look after the people in the community, not just the trees. I do love the trees, but the humans need help too.
How on earth can the Trust do everything without "teeth"? Many of the new comers are "Gabriolian" islanders and have no intention of following conservation policies or relate with locals. I have heard of rudeness. Buy and cut, make the purchase into a city block. I have friends whose property is surrounded by new neighbours.
If it is not clear already, I don't believe that the Island's Trust adds any value to those of us who live on Bowen Island. Just cost and headache.
Many of my comments relate to the performance of existing services and the establishment of priorities. I think there should be more taxpayer engagement on these fronts.
Question 10 was virtually impossible to answer in a thoughtful manner without knowing more about each point.
I fully endorse the mission of the Trust but feel that it is very inefficient.

keep up the good work!
We need a model that shows what each island is going to look like after all the allowed subdivisions have happened. While we talk about climate change mitigation and nature conservation, we are slowly but surely working towards a land use pattern that ensures fossil fuel consumption will increase, remaining natural areas are lost/fragmented, and freshwater resources are poorly managed through loss of natural infrastructure and increased demand. We are strong on planning and weak on action.
Local residents strongly support the Islands Trust mandate and ongoing work. Many are on fixed incomes. Future budgets should take into account the current COLA and CPI, aim for increases in line with inflation. Thank you.
We need local funding and a sustainable plan for the New Brighton dock on Gambier Island! It's the only way on and off the island for most of us.
Good job islands trust, keep us green.
The current process for consideration of the housing association proposal is crazy requiring an expenditure of 70k to provide reports rather than granting an ok and then providing contingent-based consultations. It puts the Islands Trust in the position of discouraging the application to subdivide at risk for failure. If this was a private proposal then it would be treated differently.
The island trust is a redundant governing body that requires funding to pay for a lot of words and meetings . I see NO real work in our community from the representatives and if I see them , they are very opinionated and that is not what it is all about. I think the island trust talks a good talk but that's it .When ever I've had a concern for planning or anything I would do towards stewardship to the land ? My representatives would always defer me to the municipality. No action, no follow up , no nothing
Basically, I believe that the islands trust budget is bloated and the staff have conducted a castle building strategy over the last 15 to 20 years and many many budget items are not within islands trust jurisdiction and should simply be eliminated. Islands trust should return to its core which is to protect the unique nature of the islands. In the beginning that was sold to us that regional governments such as regional districts cannot address the unique nature of the islands so we needed islands trust. but islands trust has now become a bloated bureaucracy that is not addressing the issues on the island but rather unrelated issues such as climate change which is a worldwide event and first Nations reconciliation which is for the province and the federal government to deal with these are not issues within the island's trust jurisdiction amongst many of the other items on the budget. The budget is bloated wasteful and controlled by Castle building staff, there needs to be a change. There is only one taxpayer and our wallets are empty, stop wasting money
I think the Trust has a difficult, but critical, role to ensuring the health of the island communities. I commend everyone for the work they are doing, but as an outsider, I see how the process seems to have been bloated and distorted to be more than the original mandate, I think in attempt to fill the leadership void at the "island level" (except Bowen, presumably). A noble intent to be sure, but I think it may have taken some of the focus (and funding) off track. I see the assumptions that people have about the "powers" of a trustee and the scope of their influence, which results in many expectations put on our LTC that just aren't appropriate. Clarity of scope and purpose, with an updated process that would make better use of planners experience to advise trustees with how things may "go wrong" with proposed OCP/bylaw changes, balanced with more influence from trustees on approvals and enforcements to better reflect "the community's intent", could avoid some missteps. Improved coordination with other agencies, e.g. MOTI, BC Ferries, to work within their budgets and their "rural provisioning rules", could match the OCP to the amenities. If 2020 taught us

anything, it is that the old ways don't serve us well and "more of the same" (and more of everything) is not a healthy, sustainable approach.
We were not made aware that the Comox First Nation opposed the Thatch development, given this fact, it is disgraceful the project has been given approval.
The island trust must involve other communities or it is doomed to fail tackling the climate issue quickly enough to safeguard from untold disaster.
Stop [redacted] from infringing on private land for their commercial business
The neglect of our native ground nesting bird and lizard and newt populations is unforgivable. I would vote for more money to see conservation measures like removal of all feral species for a start..racoons, feral cats and government funded neutering of all domestic cats with a view to the complete removal of cats from island life. We have to do it.
I have long wished that more technical people of just staff lived on the /gulf Islands. I think it s very informing to live in the area you are designing policy for. I think a vital part of doing a job to preseve and protect the land is to live here. You can't understand at a deep level what island living is about, on my opinion unless you have skin n the game. Thanks for this opportunity to express my opinions and judgements. My greatest area of concern at this moment is clearcuts on large private parcels. I also think that signs need to go us that say we live in the Island /trust area. And that realtors need to inform prospective buyers up front that you are buying into a trust area which has certain restrictions
Transparency when significant bylaws, land use or zoning is changing - perhaps additional public input is needed between island’s Trust meetings of proposed changes and with the local community who it also affects
People are afraid of the trust and therefore avoid it with various adverse results. For example [redacted] taught people to avoid approaching the trust - you apply for one thing (a kitchen) and end up with a series of problems bigger than you started with.
Would love to see the ocp on gambier exclude clearcut logging and objectives set out in the current on with regards to forestry highlighted better
Include funding for docks on gambier island that are no longer managed by federal/provincial gov
I really wish the Island Trust would let our current garbage service continue as is without further harassment.
Folks shouldn't be involved in islands trust government merely to make an income. They should be compensated for their work, of course, but it seems like the income is a draw to the wrong kind of candidates who aren't invested in making positive and meaningful changes to the way the islands trust governs these regions.
For the thousands of dollars we pay in taxes, our water system and roads are in disarray. On Keats island the community relays on both of these government entities to be sustainable and one excavator a year and a handful of wells for a growing population and use is not adequate anymore. Roads serviced by hydro need severe maintenance and the water storage or supply needs to be addressed. Value of cabins are rising, with that is tax revenue. The same status quo system from the 1980’s is no use. Please take this into consideration as we have no means to fix it ourselves. Concerned member, to what we actual pay taxes for.
The budget is getting to unsustainable level.
Help with Grants and initiatives for Level 3 Electric Car charging stations on the islands, to allow more zero mission travellers to visit our lovely islands.
do the environment. do the environment. do the environment. do the environment.
thanks you for the opportunity to do this and thank you for your efforts on our behalf

For the areas a respondent suggested an increase in budget it would be interesting to ask the priority order in the respondent's mind. Likewise, a priority order for decreases in budget.
How satisfied are you that island trust is protecting crown lands from forestry leases, is cleaning up beaches from logs, is enforcing cistrines on new builds, is restricting VRBO, is looking after your island? This was not asked. I am so disappointed in the trust.
We would all like to have responsible, competent trustees. One way of showing that is to be transparent in your process which you have tried. Another way (not mutually exclusive) is to reflect to citizens ...some of whom are struggling and have had to cut back... the areas that you have cut back and tightened your belt. I understand this would be unique for a gov't organization but it would sure make you stand out and citizens would notice the responsible apporach.
Affordable stable housing is in crisis right now and the real estate industry is primarily to blame(lack of oversight and regulation)
I'm with the Sea Ranch and the islands Trust is making oursimple subdivision extremely tedious to do. Too much information and way too long a process.
Taking care of access to Gambeir. Upgrading all warfs
As we receive almost no services why do you think we would support spending more money?
There is really not enough relevant information or data here to make informed budget decisions
Yes you did. I find it extremely difficult that the trust has its office in Victoria. The management and employees should be based in the jurisdiction that they serve. This is the equivalent of Victoria City hall being in Vancouver.
I recognize that there are valid reasons for proposed budget increase, however, I feel the percentage increase is too high at this time. I feel there could be an improved delivery of services without increasing cost.
Suggest you ask about how to improve the governance structure and role of the trustees. Often the stated goals of the LTC suddenly change when a new project comes forward and all the other projects go the back burner. Affordable housing is a great example. Very important but we need to deal with the STVR issue and ecological restoration as the priority stated in the work plan.
Yes .... where are the proposals for tax cuts. I have never seen any.
I do feel that we as the IT are too reliant on Official Community Plans (i.e. negative "what is allowed/not allowed" statements) as a modality for achieving goals, and too little on specific actions to address issues (i.e. positive actions to catalyze change).
Each level of government should focus on solving issues based on whom they represent and their place in the line up of various levels of governance. Islands trust is about the islands not global warming even though we all know that the global warming issue is extremely important
Please fire [redacted]
The staff and governance review is a total waste of money and will get nowhere
The statement just below is a load of BS.
Comment: I feel like the trust is wasting both our time and theirs with regard to looking at new bylaws, etc. Reduce positions and spending and reduce taxes. This is the general feeling of the majority.
We are already taxed far higher than many areas, and we have to also pay for our own septic, water, fire & health services, and transportation, that many other municipalities include in taxes, in whole or in part. If you want more of our money, you need to convince us of the benefit. That evidence to this point is missing.

The playground at dinner bay has been destroyed for over a year. Whatever grant/ catagory/ funding/ it falls under, it needs to be fixed immediately
Remember to enjoy the gulf islands. Have a sense of humour about all this. No one is following the rules anyway.
Housing??? Where are any budget allocations to get functional housing bylaws??? That it didn't even make it to your budget is a serious lack of accountability. The Province of BC requires all municipalities to have a housing assessment/action plan. Y'all did your assessment (which showed the need for significant action) in 2018. Where is the allocation for housing action? Arguing that you are not a municipality (except for Bowen) is a cop out. Y'all are responsible to engage in this. So get on with acion!
Where to see the full budget
Clarification for people new to the Islands Trust area as to who to reach out to for guidance on land use, bylaws, etc or what services (if any) are available to land owners.
Nothing should be decided or planned without the input from indigenous peoples, if you want to know how to steward land, don’t ask the white affluent people that predominantly populate the islands of the trust. Seek out indigenous peoples. They protected and thrived on these island and given the opportunity and the support from the trust, they will be your strongest assets. The inability to do so would be coming from a place of immense ignorance and capitalistic greed.
Budget breakdowns should be more specific to include costs allocated to bylaw enforcement and include actual funds per category in models, not just percentages, for clarity sake. More time should have been given to advertise the survey, recommend two weeks. Many people aren’t on Facebook, I missed the ad in the paper, didn’t get a Flagstone delivered last month. Seeing a detailed budget breakdown before the actual survey gives people more time to provide more detailed feedback on allocation of funds.
Get rid of the BEN bylaws. Go back to complaint-based system. The IT is tearing the communities apart.
The proposed budget reflects your priorities. It does not appear to address issues facing my community such as how to balance the need for affordable housing with a strong environmental protection mandate. Asking me whether an areas budget should be increased decreased or stay the same without showing what initiatives are proposed with an increase and what would be shut down with a decease seems like an empty consultation.
The mandate is to protect for all but increased taxes every year with a proposed increase of over 11% in the next two years is making the Islands expensive so they will no longer be for the young working folk but only for the rich.
I did not like the ranking 1-11 question, I would have ranked most of them 9-11 but could not, I would not choose to do most of them,
Thanks for asking. Existing laws should be reviewed carefully to see if it doesn’t cover some of the issues already. There is a reason people move to rural area. Creating more layers of bureaucracy doesn’t engender better community.
Wish the applicants for development proposals would pay what’s more in line with other regions
Bowen Island has a huge influx of new residents, and many do not even realize we're a part of the Island's Trust, never mind why it benefits us. Please help us get the word out so that we can remain so!! Thank you!

I feel so privileged to live simply on a Gulf Island but I am increasing seeing the Islands become the domain of the affluent. 4,000+ sqft homes, with a four or five bedrooms, swimming pools, and the associated embodied energy that goes into the creation of such is, in my mind, incongruent with the Trusts stated ‘object’. While that horse may be out of the barn, I believe the Trust, through targeted relaxation of regulation, could encourage more sustainable ways of building and living. Specifically I’m thinking of tiny homes, designed to house one or two individuals. With appropriate rainwater water harvesting, grey water disposal, and solid waste composting, I am certain that the long term terrestrial environmental and climate impacts would be greatly reduced compared with the housing being permitted now. If we let anything be built, then limiting grow to build-out does nothing to limit the environmental impacts of unsustainable buildings and lifestyles. I would ask that you reread the Islands Trust object and consider the importance of low impact sustainable housing and the associated lifestyle.
Please put more energy towards the relationship with First Nations. I would like to see a place names project, or street signs/landmark signs project for Denman Island - other islands as well. Language mapping is urgent work, should be done with First Nations in the lead.
Since Bowen Island became a Municipality the island has contributed in excess of $4,000,000 which is needed by many project on our island.
If we wanted to stay in the Trust
Probably
Incensed about deforestation, on Beddis Road especially. I hope there's something that can be done.
Do you support the mandate of the IT? Yes
More conversation recently about the Islands Trust - given the age annual cost the best thing would be to hold a plebicite / vote and remove Bowen Island from the Trust. As an extension of West Vancouver we are more urban than rural.
Encourage your mgmt people to find ways to get things done more efficiently, and faster, and accept less detail in the planning. This attitude will shift community response to IT positively and start changing general attitudes towards IT.
Don't spend $75,000 on a governance, operations and management study. Spend it on climate-related initiatives, finishing the ITPS review, and planning initiatives.

Affordable housing when it comes to causing more development and not actually meeting the needs (and the only real need should be housing for people who work in essential businesses not just because they want to live here. I'm a renter who will have to leave (due to housing shortage and prices to high for most people to afford to buy) if my landlord decides to sell or take back the house. And I STILL think the environment and not adding population densities to these islands is the most important thing. The reality is, rural communities are not appropriate for affordable housing projects. We don't have the community resources and often with the rules (espseicaly from BC Housing) the affordable housing complexes don't make more than a tiny dent in the problem. Affordable housing should ONLY be for people who work in our grocery stores etc. And I say that as a renter who will probably have to leave here due to unaffordability but I'm fine with that given the problems and added population and more development and too many residents that going down the building affordable housing plans are going to cause. I am very much against it. Developers are going to have a field day with this (no matter what people supporting it tell us) as bylaws are changed to accommodate these projects. And the islands will become overpopulated given the very sensitive ecosystem. The ecosystem of these precious islands is more important than moving more people here. I accept, as should everyone, that the reality is not everyone can afford to live in these islands. Even if I have to leave myself I'd still believe that. The problem with affordability is the insane value and prices of houses in the first place relative to salaries, and that is a huge problem everywhere that is at the root of it all. Building affordable housing is not the answer in any of the Gulf Islands. Environment needs to be the most important thing for all the Trustees, over the desire for people to live here.
More work should be done on individual Trust Committee control rather than forcing the different & diverse communities into cookie cutter molds.
Why is Bowen Island even in the I.T.
Do not see why there is a 4.78% increase to Bowen residents who do not receive any benefits from trust operations excluding conservation and environmental activities which should require limited operational costs and an effective governance model. Trust governance budget is very high and should be addressed.
Money for enforcement of environmental violations.
During this pandemic, many people have lost their jobs or had their working hours reduced. Yet, Islands Trust has announced it is hiring more people. If the Trust is truly concerned with the islands, which are really protected by the people who live on them, then the Trust would also lay off staff and reduce the amount of funding taken from property taxes.
You didn't broach the issue of whether or not the Islands Trust has outlived it's usefulness. It has become a overly bureaucratic, dysfunctional and wasteful entity which has been taken over by overzealous, politically motivated and entitled environmentalists who ignore the opinions of the vast majority of Penderites. We would be better off having the CRD administer the islands and have ours outrageous taxes reduced.
Most of the money from the islands get spent on Victoria staff and benefits and rent...we are being ripped off

Your laudible intentions are relatively meaningless in view of the reality of having a desirable piece real estate available for anyone to move here & more or less do and build what they want, providing they have the $$$. What possible hope is there when it is perfectly legal to build a 5.2 mil. house, leave it vacant but fully heated and serviced, for 46 weeks of the year, but when here contribute to the seasonal overloading of various infrastructures of the Island, and the capacity to accommodate this 'overload' in undesigned commercial centres (Ganges and Fulford) whose origins were from a century and a half ago. In short, if you 'improve', they will come = reboot the same old problems!
I have been very underwhelmed by the ILT response to supporting Denman Island attempting to get the go ahead for their Project.
Please be vigilant and aware of the background to the Stop the Islands Trust petition. This is using the same dog-whistles as the ultra-conservative movements in the US and other parts of Canada, working from the same playbook. Don't disregard this. If they use the slogan "protect your freedom" this is a clue that there are strong associations behind their divisive initiative.
A few more graphics to clearly illustrate where the money comes from and specifically where it goes would be helpful. Thanks.
There was almost nothing about affordable housing.
Yes. Does Island Trust have your support and your confidence in their role within the community? You should have started with this one and made the questionnaire appropriate based on the response. It's called a 'qualifying' question
Tax and spend in the name of preservation and protection.
Local trust over the last number of years seems to try and increase their mandate. Should be Preserve and Protect. Period.
discourage tourism and housing for people coming from off-island-we can't service the people we already have
We need more co-facilitated community engagement. The social contract continues to erode due to the pandemic. This could take upwards of 5-10 years to heal from (as has been noted by the terribly divisive incorporation debate, where ideological lines were drawn and 'weaponized' on line with vitriol and hatred, which in turn stymied necessary social debate. Preserve and Protect includes our intersectional cultures living here, and demands we protect the most vulnerable from the most angry. We have the local talent to do it, but next to no political will to support.
Time to start reducing your burden on the community. Reduce, do not increase the cost of your "services"
There is an ongoing schism between full time and part time residents. Bridging g this gap is essential to get good policy. Part time residents offer a wider political base to influence provincial and federal policy simply because they reside in many ridings . They have money ..... if they continue to be shut out of the full time resident community eventually they will revolt and take over or refuse tax increases .
There is not enough detail here to make informed opinions and provide good feedback. For example, what would the Trust do with more $ for climate action? Which communities need to update their OCPs and Bylaws? Etc.
I do not, in any way, support Bowen Island being a member of your "club. Bowen Island of being a "stand alone island" and has absolutely no need for Islands Trust.
Metrics for the success of your planning.
I am very concerned that efforts to force low-income people out of their homes seems to have increased recently. We need policies to allow these people to remain a part of island life.

we asked for a review of the I.T., & still no review, so you shouldn't be looking to add 4 more positions, when you have too many staff now. Hold your budget & make sure you help get that reviwe done asap !! We don't need the IT on Bowen Isl. !!
Addressing ship traffic and parking . Changing land use to around house size -- allowing two small units (tiny houses, small duplex, etc) on a one property instead of one huge house or a house with a B&B
RW1 land on Salt Spring Island should not have the principal use as agriculture. It should have stayed as water protection. There are too many lots with agriculture as the principal use and these lot are not in the ALR. The Island Trust is loosing tax dollars because people are games with the rules in my opinion. There are not enough assessors to check receipts to make sure that the land is actually used for food production and that they sell the required gross amount. There is not going to be a tree left to protect water if the Island trust does not get a tree cutting bylaw in place. Especially when new land owners are encouraged to get their land assessment reduced by clearing the land for agriculture. Maybe there are too many lots with agriculture as the principal use on Salt Spring Island.
I would like to see Island Trust facilitate a mechanism which would better enable local residents to communicate directly with first nations.
Zoom video information sharing sessions are valuable To encourage public engagement/involvement consider reducing LTC reports from > 400 pages!
Budgets for large outside bodies (of which the Islands Trust is now) must be decreased. That renovations were taken on with a climate emergency looming stuns me. That funds are being spent on enforcing and harassing residents attempting to live sustainably while approving massive mansion builds on beaches breaks the Trust the IT is to uphold. Rewarding and encouraging this direction would be folly. Back up, use less of our resources, not more. Thank you who can understand.
I am very frustrated that we on Bowen are constantly asked for more money, which comes out of our pension dollars to pay the taxes, ever increasing, yet no benefits to me. I have never lived anywhere with such poor or negligent services for such high cost
These broad spectrum questions are not conducive to nuanced answers. More spending details needed for meaningful public input
If taxes continue to increase on all forms of local government we will have to lower our standard of living and or move from our island home. Eventually the trust area will be the exclusive domain of wealthy part time residents. Thanks a lot!
The islands trust is not a useful organization. Look after the BC coast away from metropolitan areas- there is no need for an island specific organization
I strongly oppose inclusion in the Islands Trust, as Bowen Island is a municipality with its own government, elected officials, OCP and staff that already provide the services the Islands Trust provides. The costs incurred by an entity that is not providing anything unique is not sustainable for local residents.
Yes, our thoughts on Bowen paying 46% more than the rest. Frankly, irresponsible.
On Islands Trust staff: The Trust needs to seek a change in status for the unionized employees at the Trust. The current union salary grid is too low relative to other planning staff in munis across BC. This ends up skewing the staff to new entrants who don't stay for lack of competitive compensation. We shoot ourselves in the foot if we don't pay the same as other neighbouring regions, and everyone suffers as a result. This is a key organizational issue for the Trust.

As a municipality and part of Metro Vancouver, Bowen gets virtually no financial benefit from the Islands Trust. Bowen's property tax levy should be reduced by 80%.
Need to focus on reducing the budget and eliminating nebulous programs that have minimal value in a challenging economic environment; Less not more
1)why not cut the number of Trustees in half...most effective Boards are getting smaller..like 7 to 9...ripple effect of cutting staff support time and speed up meetings
I favour Bowen Island Municipality withdrawing from the Islands Trust
It is disgusting and disgraceful that Bowen Island is FORCED to remain a member of the Island's Trust. Life is change - move with change.
At this time to increase your budget is stupid and living on Bowen and being a muncipality we have better things to spend our hard earned money on than some useless trust that has use to those of us living on Bowen
As the Islands Trust was created in the 1970's to preserve and protect, a historical timeline from the beginnings of the Trust until present would be extremely helpful for all. (Populations, land use changes, lands protected by the Trust and by resident groups) I'd support staff funding for IT research) Engaging residents of each island to contribute to their home island timeline/information. This would help a great deal to keep us all focused on preserving and protecting. Thank you.
Please re-evaluate and re-consider your expectation for Bowen Island to pay so much money into Islands Trust. As an independent municipality we have no need for Planning services. Residents of Bowen Island are fed up with these increases. Most people are happy to support conservancy initiatives, but the tax payments for Bowen are out of balance with what we receive. I encourage you to consider lowering Bowen Island tax payments before Bowen residents become completely disenfranchised with Islands Trust.
We pay our taxes to BIM, What value do we get from being in the trust? Keeping you employed?
The Trust's work is critical. We need to see tangible, Bowen specific results
The islands Trust has over the years lost sight of its original objective to preserve and protect the fragile island eco system and has become a density administrator. To be current Islands Trust Policies must reflect the environmental issues and amend current policies to meet the extraordinary needs created by climate change, global warming, overpopulation. The strengthening of ecosystem policies and amending current policies to protect groundwater recharge areas, fresh water, forests, alr lands and parks has become extremely important. Not everyone can live on the islands. More densities equals more destruction: and, with the steady intensification of the development for any reason this process will continue until there is nothing of value left. The Gulf islands are under unprecedented threat and it is critical to act now! We have come to a threshold where we need to make changes to the existing policies to prohibit: development of new densities, density transfer, hanging densities, logging of wood lots in private or public forests and removing trees from groundwater recharge or in environmentally sensitive areas, contamination of groundwater by private or public sewage or industry.
Bowen Islanders have made it clear for the past 3 years that your tax grab amounts to exploitation. Eventually your overreach will result in a referendum and your bureaucracy will be voted off the island. Good Riddance.
There is no recognition of COVID restrictions on activities. There is no way a lot of the INCREASED activities can be done in person... so CUT the budget. Commit to reality instead of just looking for more. DO what you've promised you would do and do it well... don't continue to only look at new, expensive, unnecessary activities that BOOST your budgets and infrastructure!

Change the number of years a LTC member can be in office. 4 years Minimum to 8 years Maximum. Fresh ideas and a different perspective is beneficial to all of our communities.
Why does the Islands Trust think it is entitled to increase the money we are required to give you us when many of us are on fixed or decreased incomes? What are we supposed to cut back on to pay for this increase? What actual noticeable difference will it make on the ground on our islands?
I think this a valuable exercise - but important to keep the issues as simply stated as possible since we are not all informed on the complexities of administration etc!
The Islands Trust is an important organization for myself and my community, and I do not advocate budget or tax cuts for government as an objective in itself, but now is not the the time to increase spending.
No
Ending the Islands Trust and amalgamation with the CRD instead
Do not allow subdivisions on first nation heritage area for density transfer that has happened on Gabriola for the 707 park
Yes, you forgot to mention how and when you will present this survey information.
Islands trust needs to take care of the concerns of all the islands. Not just their home island. I feel we are not getting attention. Letters go unanswered.
Survey Monkey is an American Company. Why doesn't the IT support Canadian. Especially during the pandemic.

Thank you for taking the Budget 2021/22 Survey. Gathering input from the people we serve helps us to understand different viewpoints and make decisions that reflect them. Your contribution to the budget process is greatly appreciated!

Send Us Feedback Anytime

We'd like to hear from you! Any time you'd like to give us feedback, go to: http://www.islandstrust.bc.ca/connect/share-your-ideas/

You can connect with our Conservancy at: http://www.islandstrustconservancy.ca/contact-us.aspx

Stay Up-to-Date

Want to stay up-to-date with the Islands Trust? You can sign up for news and information at: http://www.islandstrust.bc.ca/connect/stay-informed/subscribe-or-unsubscribe/

If it's Conservancy news and information you want, go to: http://www.islandstrustconservancy.ca/subscription/

Islands Trust 2020-2021 Budget Proposal

Comments Received from the Public to Midnight February 7, 2020

For distribution to Financial Planning Committee (February 17, 2020 meeting) and Trust Council (March 9 - 11, 2021 meeting)

Twelve comments were received by email and 941 surveys taken. There were no handwritten comments received. All personal information (eg. 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:** Maryann Smith
   Sent: Thursday, February 4, 2021 12:33 PM
   To: Budget
   Subject: Accountability of each island

As each of our islands becomes more inhabited shouldn't each island prioritize and raise money for one project at a time, doing so through the local taxes?

When we choose to live on an island we give up many amenities for a healthy life
and a smaller population of people, our tax base. As it stands today Bowen Island is not only trying to accommodate its growing population but being taxed heavily for the other island's wish lists.

MaryAnn

2. **From:** Haig Farris
   Sent: Monday, January 25, 2021 3:49 PM
   To: Budget
   Cc: Michael Kaile; [redacted] Mayor Council
   Subject: Bowen Island portion of Islands Trust Budget

It is offensive to Bowen Islanders that one penny of our limited tax dollars go to feeding the bureaucratic irrelevancy of the Islands Trust to the well-being of Bowen Islanders.
We have critical needs for health care, rental housing, senior citizen issues and a myriad of other issues.
To see $300,000 or so dollars sink into the dark hole of the Islands Trust bureaucracy when it could be spent usefully on Bowen Island needs is depressing.
I am in favour of our Municipal council refusing to pay any allotment to the islands trust. Where is the value? Answer: there isn't any!!!

Haig Farris

3. **From:** Dori Howard
Sent: Saturday, February 6, 2021 8:05 AM
To: Budget
Subject: Budget proposal

Good morning
I have reviewed at a glance, the proposed budget for 21-22. As a recent resident to SSI, it has taken me some time to learn about the local governance structure, the LUB, the OCP and all other aspects of rural island living. It is quite overwhelming to figure out the lay of the land. Add Covid and the pandemic to the mix, many islanders are struggling to get through this time.

When I reviewed the budget, there is a proposal to increase bylaw enforcement. This is like putting a bandaid on a festering wound and thinking it will heal it. If we have learned anything from the Trump administration, is that enforcing law and order to run a community is **not** conducive to living in harmony.

It is well known on the island that the bylaws do not support living harmoniously or living in unique living situations. They do not support a changing demographic and now do not support shifts in living arrangement due to the pandemic. People are struggling financially and need help and support to find creative ways to stay afloat, not be punished or live in fear of a bylaw enforcement officer shutting them down or demanding pricey applications, or other measures that are completely unrealistic. We do not need more enforcement or lengthy application and planning processes. We do not need more power structures to govern the island and nor should we as property owners pay for a service that completely disregards freedoms and rights to live with privacy, security and safety.

The bylaws do not need more enforcement. Currently there are 'unofficial' people on island who can help interpret the bylaws and create workarounds to live within the bylaw. This is what happens when enforcement becomes the main strategy and create chaos and disorder in a community. Instead of more enforcement, we need interpretation, facilitation of resolution, creative problem solving and ultimately a regular review and change to the bylaws to meet the changing needs of the community. We need people who can engage in curious dialogue, be able to deeply listen, and help land owners... not punish them. We need to build trust among the government and the people they serve.

Adding more money to enforcement is going back in time and continuing to divide the community, instill more fear, more distrust, create an US and THEM mentality, build higher fences, more gates, creative workarounds ,more secrecy, and the list goes on. Is this how we want our residents to live? Do we really want anonymous reporting or do we want to create a culture where we engage in dialogue and solve problems collaboratively?

Islands Trust needs to abide by the OCP A 4.4, A 4.5, A 4.6 and realize that the OCP and the Bylaw are not in alignment.

I, along with many others (who will not speak up because of fear,) do not support an increase to bylaw enforcement. Islands Trust needs to put the "Trust" back into the name.

I hope that the Islands Trust reconsiders this line item in the budget and find a more harmonious way of preserving and protecting the environment, community and culture of SSI.

Thank you for listening
Dori

Dori Howard

4. **From:** Freyja Skye
Sent: Sunday, February 7, 2021 7:55 PM
To: Budget
Subject: Budget Survey - Feedback

Hi There,
My input about the budget is as follows:

We absolutely DO NOT need more Bylaw enforcement!
The bylaw officers already are wasting our tax dollars by going around and harassing residents that are not doing anything to harm anyone, only because some outdated and classist bylaw may or may not allow some tiny little thing that they do.

The LUB is an outdated, classist, and poorly written document that urgently needs a review.
The OCP contains so many points that are part of our culture and livelihood, that are not allowed in the bylaw (communal land stewardship, cluster housing, multi-generational housing, additional housing on farmland to support local food production, earning livelihoods on one's property….) The LUB needs to be updated to better support these points, among others.
Bylaw officers going around in a nit-picky fashion, and as I heard, quite aggressively so, is a complete wasted of energy and taxpayer's money.

Instead, there should be a new position for a competent planner to work on bylaw changes that align better with the OCP and the needs of the island population - and not only of the wealthy and retired as is currently the case.

This planner should seek extensive public input and also look at bylaw cases to see where the bylaw needs review rather than making residents jump through dozens of hoops at their expense to apply for, or prove something, that is just common sense and should be allowed already.

They should re-look at studies done in the past about housing, communal land stewardship, and the OCP to come up with better working regulations.

Warmly,
Freyja

5. **From:** deidre sylvester jewell
Sent: Sunday, January 31, 2021 1:25 PM
T0: Budget
Subject: Budget

I have read the overview on the budget.

I looks fine, but have to say that I have noticed there is no serious enforcement of violations that are outlined.

I have reported overcutting in sensitive watersheds by private land owners and the crd inspector does nothing, and there are no deterrents to environmental violations that affect the entire island.

(Galiano)

So what is the point of spending money on studying watersheds and not spending money on enforcement when they are threatened.

I would also like to see actual partnership with indigenous residents and not just politically correct mention of collaboration.

I would like to see actual steps toward name changes for bodies of water and islands etc for indigenous names.

Thanks,

Deidre Jewell

6. **From:** Hugh
Sent: Wednesday, February 3, 2021 8:28 AM
To: Budget
Subject: Budget

Very biased vs Bowen Island. Inappropriate increase.

7. From: John Bowers
Sent: Friday, January 22, 2021 12:54 PM
To: Budget
Subject: feedback re. proposed budget and survey

Dear Islands Trust,

While the survey asked about various spending programs, you neglected to ask if taxpayers thought a 3.26% increase in our taxes and a 9.2% increase to overall spending was reasonable. I suppose it's not surprising that you neglected to ask this question. During this past year, I would hope that IT saved a bundle on it's program spending and given the general nature of government, I imagine the entire budget was spent.

I'll give you my answers to the above questions that you failed to ask in the survey. A 3.26% increase in our taxes is both unnecessary and unreasonable. This increase exceeds inflation by a wide margin.

Second, if IT goes ahead and approves a 9.2% increase overall, I fear it will lead to an ever increasing commitment to spending in future years, that will not necessarily be able to be covered by grants and appropriations from surpluses, which ought to be refunded to the taxpayers, though lower taxes in subsequent years. Growing the budget by almost 10% is reckless and financially unsustainable in my humble opinion.

I do hope enough IT Trustees vote against these excessive increases and return to levels that at their maximum are matched with inflation.

A resident of the Trust area

8. From: Stephen Richardson
Sent: Wednesday, February 3, 2021 7:55 PM
To: Budget
Subject: Gambier island

Firstly think anyone who’s lived here for a decade or more is rather staggered by watching our population grow five times in recent months.We r concerned about loosing our dock/water taxi service in New Brighton,the Feds used to look after it tho passed it off to natives to look after along with a great deal of $.Now the natives don’t want it.I think the Feds just tried to skip out on their obligation to us. This is our off island link,there’s no store or services here.An island trust representative told me they have very deep pockets,I think they should maintain/repair our dock. Thanks for hearing me!

9. From: Geoffrey McAllister
Sent: Thursday, February 4, 2021 9:41 AM
To: Budget
Subject: Island trust budget inquiry

Hello,

I moved to Gambier Island this summer and am just getting into the groove of island living.

Kate-Louise Stamford has encouraged our community to review the Islands Trust budget. I started doing this today and I have some gaps in my understanding of the numbers.

I was reading the strategic plan and the numbers budgeted to achieve the Goals and Objectives are less than 2% of the yearly Islands Trust annual budgets.

The breakdown of the budgets is very high level and the line item descriptions lead my mind to draw the conclusion that most of this budget goes to salaries. I'm positive this isn't the case.

Is there a more detailed breakdown to the budget. Such as total project costs to achieve our Goals? How much of the funds go to indirect administrative costs and how much goes directly to completion of initiatives? As many of the initiatives are completed, is there information on the cost each initiative took to complete and how that related to the project budget?

Cheers,

Geoff McAllister

[redacted]

10. From: Francine Carlin
Sent: Wednesday, February 10, 2021 11:24 AM
To: Budget
Subject: Re: CEDC Support for Ganges Village Planning and Climate Action in Island's Trust Proposed Budget & Policy Statement

The Salt Spring Economic Development Commission (SS-CEDC) is committed to:

1. Developing and promoting a sustainable economic strategy for Salt Spring Island,
2. Preserving and strengthening existing businesses and attracting new sustainable business,
3. Advancing and implementing community economic development initiatives.

On behalf of my fellow Commissioners, we strongly support funding for Ganges Village Plan exercise (GVP) proposed for the 2021/22 Islands Trust budget. <u>As you will recall, the SS-CEDC has advocated repeatedly for an integrated planning process to tackle the many critical issues facing Ganges village.</u>

An integrated and comprehensive GVP will help the Islands Trust clearly articulate a balance between its core mandate to preserve and protect while ensuring ongoing rural economic and social well-being. This plan will benefit the community by providing: a consistent point of reference against which to make decisions the ability to make more informed decisions more predictability regarding budgeting and planning potential to optimize resource use and focus growth away from our forests means of preserving, and indeed improving, community character, and capacity to produce sustainable economic development.

Ganges village is the largest urban area in the Gulf Islands and suffers from many problems, most of which point back to the historical lack of overall planning resulting in chaotic development patterns that make poor use of public resources. These issues have cascading effects that negatively impact on the Trust's abilities to preserve and protect by promoting the growth of scattered developed across Salt Spring Island.
This also results in costly fire protection and infrastructure servicing, and ultimately undermines the Trust's ability to protect Coastal Douglas-fir ecosystems, and the freshwater ecosystems that will be an increasing pressures as CRD climate change projections for the region amply demonstrate.

Ganges Village also faces the threat of sea level rise and inundation during king tides in the coming decades, providing the Trust with an opportunity to correct previous decades of neglect. A GVP will spawn multiple co-benefits that address affordable housing, economic development and environmental protection at the same time.
An integrated GVP also provides a template for the whole Islands Trust area promoting smart growth focussed in village centres, honouring island ecosystems, and supporting the cultural vibrancy and diversity of its residents. These unique attributes of Gulf Islands culture must also be protected.

We have a tremendous opportunity to improve Ganges Village by bringing more residents of diverse incomes and backgrounds to the village core. By doing so we also address safety and security issues of what is a largely vacant village after nightfall. We also make more efficient use of scarce services, support the additional development of a village transportation hub that includes a walkable, bikeable village where people can live, work and play. At the same time, we can offer visitors a far better experience with design and amenities that are deliberately planned and developed with intention over a number of years.

After having consulted with allied groups including Salt Spring Solutions and Transition Salt Spring, we also strongly recommend that the budget for this critical planning exercise include support for costs related to providing GVP task force members with expert input on current and innovative approaches to land use planning that can bring multiple lenses to the exercise including social equity, cultural vibrancy, and economic development.

We highly recommend adding additional professional resources to the task force that would leverage staff resources. For example, soliciting input and involvement from Simon Fraser University's Resource and Environmental Planning Program–ranked first among 17 planning schools in Canada,
and second among 110 planning schools in North America. This action would considerably contribute to a fully developed plan.

The SS-CEDC would like to thank the Islands Trust leadership for including Ganges Village Planning in the upcoming budget. We would like to ensure that we make best use of this golden opportunity to help turn the largest settled area in the Gulf Islands into an integrated planning model for the region.

Respectfully,

Francine

Francine Carlin, Chair

Holly MacDonald ,Vice Chair
Commissioners – Kya Dalton, Jason Griffin, Inga Michaelsen, Daniel Muzyka, Daniel Wood, Bryan Young
Salt Spring Island Community Economic Development Commission (CEDC)

cc: Trustees Laura Patrick and Peter Grove, Salt Spring Solutions, Transition Salt Spring, Salt Spring Chamber of Commerce, CRD Director

This email comes from the unceded territories of Hul'qumi'num and SENĆOŦEN speaking peoples, including the Quw'utsun First Nation and Tsawout First Nation.

11. From: Bruce Russell
Sent: Friday, February 5, 2021 11:16 AM
To: Budget
Subject: RE: Island Trust 2021 Budget Survey

As a 78 year resident of Bowen Island that has afforded me sufficient time/experience to appreciate life on Bowen both before and after the formation of the Islands Trust and well qualified me to express my deep concerns for: (a) the $300,000+ annual cost for Bowen's "forced" Islands Trust membership and (b) lack of value for that substantial annual cost. In addition to the following, if time and simplicity permits I will endeavour to respond to your survey. Concern/questions/observations that come to mind are as follows:

1. I question the need for your full "suite of services". It makes no economic sense for any municipality to pay twice for the same service!
2. Unlike the other 449 islands that constitute the Islands Trust (IT), I believe Bowen Island is the ONLY island that chose municipal status which comes with its own substantial local staffing costs to us taxpayers. It is insane and unnecessary to pay twice for duplicated services, all of which are most competently provided locally.
3. BI did not elect to become a municipality with the intention, or any hint of same, of being subjected to the unnecessary duplication of expenses. In fact I suggest exactly the opposite!
4. One of the reasons BI chose to become a municipality was to have the ability to make many land related decision from within our own jurisdiction/boundaries and not continue to have a far off, quasi-government agency make decisions for us, many of which are NOT because of our local capacity!!
5. It is insulting for the IT to think our local council and municipal staff do not have either the ability/willingness/commitment to make decisions in keeping with the IT's mantra to "*Preserve and Protect*" and, therefore, should gladly be willing embrace a $300,000+ annual fee from the IT. Nothing could be further from the truth!
6. I believe the formula for establishing our outrageous annual dues is badly skewed owing to our proximity to the lower mainland and in particular West Vancouver.

7. As a small island municipality Bowen has a substantial number of "grown on Bowen" demands for our limited tax revenues (limited from the muni's perspective, and even more limited from the perspective of the taxpayer's pocketbook) including at present: a new medical centre; sewage upgrades; roads in need of upgrades; a very expensive new community centre/city hall; a firehall; affordable housing and a nagging ongoing expense to deal with problem boats in Mannion Bay (derelicts, live-aboard and long stay anchorages) the latter of which I question if the IT has been of sufficient assistance, etc.
8. ALLOCATION OF SCARCE RESOURCES ~ In summary, the above comes down to "**affordability and needs**". If you don't need a service don't commit to it with your scarce resources, especially on a duplicate basis!!
9. TOKEN MEMBERSHIP ~ In the spirit of the "Preserve and Protect" objective perhaps the IT should consider a special "Associate Membership" category for a municipality with the in-house capacity of Bowen Island for a nominal, far more reasonable cost? There can be no question, as a full-fledged municipality we are different from the other 449 IT islands with far greater in-house capacity to take care of ourselves. While some may suggest even $25,000 is excessive, I think that would be a very reasonable contribution to the Islands Trust.

Bruce Russell
[redacted]

12. From: Henry Zmijak
Sent: Tuesday, February 2, 2021 4:39 PM
To: Budget
Subject: Salt Spring needs public boat launches at various points on the island

Salt Spring needs public boat launches at various points on the island.
Many of us who do not have waterfront need reliable and safe places to launch a trailered boat, other than just Ganges.
Please consider this.

Thank you.

Henry Zmijak
[redacted]

13.

Tony Law
[redacted]

To: Islands Trust Council 5 February 2021

Dear Islands Trust Council;

re: Proposed 2021/22 Budget

As you prepare for your budget decision, I would like you to consider how we on Hornby Island have been budgeting our local services for 2021.

The Hornby Island Residents' and Ratepayers' Association (HIRRA) has a contract to manage a number of services financed by taxes through the Comox Valley Regional District.

Each of these services is overseen by a Management Committee made up of volunteers:
- Waste Management / Recycling
- Fire Protection / First Responders
- Parks and Trails
- Recreation
- Community Hall
- Cemetery
- Emergency Preparedness
- Public outhouses

The Committees were asked to consider the following in preparing the budgets for our services

"As we start budgeting for 2021 in a Covid-19 world it is critical to strike a balance between providing essential community services and keeping operations affordable and sustainable.

"Many Hornby residents and ratepayers have suffered income losses during the Covid-19 crisis.

"Please review your attached draft five-year budget line by line and analyze the activities for their necessity, relevance and priority in the Covid-19 context."

It was expected that we not increase our budgets unless it was necessary **"to meet public health requirements"**. We were asked to make cuts where we could.

I am honoured to be a member of the "Privy Council", the management committee for our public outhouses. We shopped around for the cheapest toilet paper and hand sanitizer. We worked with our employee to develop the most efficient cleaning schedule without compromising public health. We cancelled plans for work on an aging outhouse and instead are fixing it up with volunteer labour.

I'm wondering... can Trust Council please take a similar approach to your budget?

When we island trustees were getting carried away with the great importance of what we were trying to do, a former Chair of Trust Council, David Essig, would gently nudge us back to reality by reminding us that, unlike other governments, "all we produce is paper". (In a digital age, not even so much of that, these days!)

We trustees felt a responsibility to carry out our mandate as fully as possible. Time and again we were told this would require yet more resources.

So we approved an additional staff position here and a new line item there. Every time we thought we finally had the required resources in place, something new would appear on a wish list.

Small incremental stuff, but over time it resulted in a compact organization becoming quite a bureaucracy. It resulted in the budget doubling in less than twenty years.

> For example...
>
> When I first became a trustee in 1996, the planning team for the island (including Bowen back then) worked together in Victoria and were managed by Director Sandra Smith - who also personally took on the four or five most difficult applications in the Trust Area.
>
> Now there are three offices, each with a manager and support staff. I imagine service delivery has likely improved at the island level. But I also imagine that a good chunk of the additional capacity is taken up by bureaucratic procedures and processes and by what previous Council Chair Kim Benson called "*administrivia*".

In our budget deliberations, we tried to keep increases minimal, and there were even years without one. But, essentially, increases were the norm. Governments can demand more money when they decide they need it.

And that's what governments did in the last century and the beginning of this one, within the supposed normalcy of a growing economy.

But now this has to change....the normalcy of unending growth is actually a scourge... the deep cause of two global crises gripping our planet: a pandemic and climate emergency.

We were warned a half century ago.

In 1972, *The Limits to Growth* predicted that unchecked growth would lead to the collapse of ecological stability and human welfare. Recent research has affirmed these predictions.

It was hard to heed because growth had become intrinsic to every aspect of society.

- We all expected our standard of living to be better than the previous generation

- Businesses were based on models of ever increasing turnover and profits; they came up with new products and persuaded us we needed them.

- Employees expected regular pay hikes

- Governments expanded their activities; they came up with new services and persuaded us we needed them.

Now we all have a responsibility to break this cycle.

In the West we need to pursue *de-growth* if people in poorer parts of the world are to have needs met without stressing the planet to breaking point. (One analysis suggests we need to return to 1950s or 1960s levels of consumption.

What does this mean for the Islands Trust?

- It can lead

- It can follow (those of its constituents who by choice or necessity are reducing their economic activity)

- It can lag behind (and catch up when people start making more of a noise.)

I like to think of the Islands Trust as a potential leader, as a visionary organization resulting from having to look ahead because of its unique mandate. Preserving and protecting part of the planet requires acting in a was that is best for the whole planet.

To me, a crucial phrase in the object of the Islands Trust is "in co-operation with" suggesting the main activity of the Trust is eliciting co-operation.

I believe the Islands Trust would be an inspirational leader if it declared:

"If we are to preserve and protect our planet, we all have to stop expecting more and more. For this reason, the Islands Trust will no longer increase its budget but will endeavour to be as effective and as efficient in using existing resources."

OK...I am realistic enough to suspect you are probably not going to go for that this year!

So how about a little first step.....

How about adopting a policy that the 2021/22 and all succeeding budgets will not increase at a rate that is greater than the increase in CPI.

Thank you so much for considering this.

I wish you well in your deliberations. I know they are not easy.

Tony Law

(former Hornby Island Local Trustee: 1996–2005; 2007-2018)

PS: But I would support increasing taxation of the super-rich!

Islands Trust Council
Proposed 2021/22 Budget
Wednesday, March 10, 2021
2:30 p.m. to 4:30 p.m.

Purpose:

- To provide Trust Council (TC) with an overview of the Financial Planning Committee's (FPC) recommendation to Trust Council for the Islands Trust 2021/22 budget;
- To discuss the proposed revenues, expenses, and resulting surplus balances with Trust Council and receive feedback for amendments as needed;
- To provide an opportunity for questions, comments and recommendations and amendments from Trustees in advance of Trust Council's budget approval on Thursday, March 11, 2021.

Introduction/Comments *(5 minutes)*	Peter Grove, Chair, FPC

Proposed 2021/22 Budget *(25 minutes)*
• Budget Assumptions and Principles
• Budget Overview
• Briefing – Changes to the Budget since December TC
• Budget Detail
• Funding Requests Summary
    o Strategic Plan Initiatives
    o Operational Initiatives
    o Local Trust Committee Initiatives
    o Salt Spring Island Local Trust Committee Special Property Tax Requisition
• Public Feedback Received
	Director, Administrative Services

Break *(15 minutes)*	
Questions/Comments/Discussion *(75 minutes)*	Trustees
NEXT STEPS: • Trust Council approves final budget and financial plan bylaw on Thursday, March 11, 2021 • Approved Financial Plan Bylaw 2021/22 No.181 sent to the Minister for consideration and approval. • Adoption of Ministry-approved Financial Plan Bylaw No.181 via resolution without meeting (RWM).	

BRIEFING

To: Financial Planning Committee **For the Meeting of:** February 17, 2021

From: Director, Administrative Services **Date prepared:** January 26, 2021

SUBJECT: **2021/22 DRAFT BUDGET ASSUMPTIONS AND PRINCIPLES (BAP)**

PURPOSE:

To review the assumptions and principles upon which the Islands Trust draft 2021/22 budget was developed.

BACKGROUND:

Policy 6.3.i Budget Process Policy, section C.2.d states that "*Budget Principles and Assumptions shall be addressed in December of each year".*

Initial review of the BAP by Trust Council takes place in September each year, to inform Trustees of the preliminary assumptions and principles that staff and Financial Planning Committee will use in developing the first draft of the next fiscal year budget. Subsequent review in December takes place to address any significant changes and support Trust Council's review of the first budget draft.

Financial Planning Committee includes the BAP document with their final budget recommendation as a reference point to remind Trust Council of the assumptions and principles built into their budget recommendation. Staff have updated the BAP since last review to ensure any changes identified to key items have been appropriately reflected for Trust Council understanding and review.

ATTACHMENT(S):

1. 2021/22 Draft Budget Assumptions and Principles (BAP)

FOLLOW-UP:
None.

Prepared By: Director, Administrative Services

Reviewed By: Russ Hotsenpiller, Chief Administrative Officer

ISLANDS TRUST

2021/22 Draft Budget Assumptions and Principles

March 2021

Draft Budget Development Process:

During the budget cycle, each line of the detailed draft budget is reviewed by the responsible manager, 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. 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 to ensure work plan activities are appropriately funded. The Director, Administrative Services reviews the detailed spending and projects costs 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 and 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, or in the case of election years, the following January.

REVENUES			
	ITEM	**ASSUMPTION/PRINCIPLE**	**DATA SOURCE**
1	**Fees and Sales**	Assumed that the application fees review currently underway with LPC and FPC will be completed in time for to incorporate recommendations into the 2021/22 budget. LPC and FPC jointly reviewed the model fees bylaw on the RPC meeting agenda from the February 10th, 2021 RPC meeting. The recommendations from this review have not been incorporated into the draft budget as timelines for adoption by LTCs is an unknown factor that could significantly impact estimates. Application volumes are difficult to anticipate. For purposes of draft budget development, the assumption is made that application volumes will remain fairly stable, however the ongoing pandemic may create a shift which will be incorporated as identified.	Potentially forth coming Local Planning Committee (LPC) recommendations. Current application volumes and anticipated adjustments as identified by the Director, LPS.
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 likely will remain the case due to the ongoing pandemic. 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. ITC has been awarded a grant of $25,000 from the Habitat Conservation Trust Foundation to undertake Wetland Restoration for Species at Risk habitat enhancement in the CDF. This grant was awarded in February 2021. Of the total funding awarded, ITC expects to spend $23,000 in fiscal 2021/22. 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.	Signed grant agreement between ITC and HCTF.
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. ITC has been awarded a multi-year grant totaling $597,000 for work related to Species at Risk in the Trust Area. This grant was signed in October 2020. Of the total funding awarded, $205,000 relates to work to be performed in fiscal 2021/22. 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.	Signed grant agreement between ITC and Environment and Climate Change Canada.
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.	Draft budget expenditures less amortization expense, less other revenue sources.
6	**Property Taxes - Non-Market Change 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 NMC within the total Trust Area.	BC Assessment report provided in December each year indicates non-market growth for the Trust Area.
7	**Property Taxes – Special Requisitions**	Assumed SSI LTC will request by way of resolution, a special levy to continue the SSIWPA work.	Trust Council *Policy 6.3.2 Special Property Tax Requisitions* SSI LTC resolution #2021-001
8	**Property Taxes – Bowen Island Municipality**	Assumed relevant policy regarding this requisition will remain unchanged.	Trust Council *Policy 7.2.6 Municipal Property Tax Requisition Calculation*

9	**Investment Income**	Assumed interest income will be lower than historical levels due to low 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, adjusted for change in staff hours dedicated to the grants function in light of job description revamp associated with this position.
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 applied in a direct manner whereby all expenses are increased by a percentage. Rather, where real spending trends are analysed for purposes of generating a budget figure, historical averages are most frequently rounded upwards.	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.
12	**Staffing Levels**	Assumed budgeted staffing levels are appropriate to carry out the anticipated services provided by the Islands Trust in the next fiscal year. 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 a request for 5 new staff positions (2 ITC + 3 IT) 2008 Bylaw Enforcement Function Review (Bylaw staffing levels) – updated for current work environment. 2018 Local Planning Services Review (LPS staffing levels).
13	**Staffing 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 Services Act* and 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	**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 slightly, as directed by committees in recent months as planning for calendar 2021 meeting dates has been underway.	TC Policy 7.2 *Trustee Remuneration*. (census information 2016, stats Canada CPI information, Folio information from BC Assessment)
15	**Office Facilities**	Assumed that office locations for staff will remain in Victoria, on Salt Spring Island and on Gabriola Island. Assumed that the Bylaw unit will be released at the Victoria office, and investigation of relinquishing additional Victoria units (Fin/HR and IS) will continue with a decision made prior to March Trust Council. Assumed that Islands Trust will continue to lease office space for trustees on Denman Island, Galiano Island, North Pender Island, Mayne Island, and Saturna Island subject to trustee needs.	TC Policy *7.4.4 On-Island Trustee Offices.* Existing multi-year office leases.
16	**Local Planning Services**	Assumed that Islands Trust Council will continue to provide sufficient funding for LTCs 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.* OCP and LTCs project budgets over the long-term will be distributed between LTCs based on their relative percentage of assessed value, per the resource allocation model.	Local Planning Services Review 2018 TC Strategic plan 2018-2022 TC Policy 5.9.1 *Best Management Practices for Delivery of Local Planning Services to Local Trust Committees*
17	**Planner Resource Allocation**	The current work program system which determines the allocation of planner time to LTCs and projects will change during the implementation of the LPS review. In 2021/22 resources will continue to aim for fair distribution of time between the three planning regions (North, South, Salt Spring) as LPS transitions to the new system. Policy amendment recommendations are expected in the 2021 year to better prioritise planning resource allocation.	LPS Review 2018 TC Strategic plan 2018-2022 implementation
18	**Strategic Plan Projects**	Assumed projects underway as part of the current strategic plan will be seen through to completion.	TC Strategic plan 2018-2022

	ITEM	ASSUMPTION/PRINCIPLE	DATA SOURCE
19	**General Surplus**	Assumed that accumulated surplus funds will be drawn down at an amount less than budgeted for the current fiscal year, due to savings associated with COVID-19 operations. Assumed the current review of surplus funds being undertaken by FPC will be complete and any revisions to minimum balances or how surplus is used will be incorporated in time for the approval of the 2021/22 budget.	TC *policy 6.5.1 Reserves and Surplus*, section D.6, recommends a minimum level of General Revenue Surplus as "*three months of expenses net of three months of revenue, excluding revenue from property taxes or the provincial grant*".
20	**LTC-Specific Reserve Fund**	Assumed Trust Council will continue to make use of the LTC-Specific Reserve Fund.	Estimate from DLPS based on known and anticipated projects.
21	**Special Property Tax (SSIWPA) Surplus Fund**	Assumed accumulated surplus funds for SSIWPA will be spent in part or in full in fiscal 2021/22, in accordance with SSI LTC resolutions and TC approval for the LTC to use these funds despite Policy 6.3.2 direction to the contrary.	TC resolution #2020-086 SSI LTC resolutions: #2021-004 #2021-008
22	**Significant Unusual Circumstances**	The COVID-19 pandemic is ongoing. The ramifications of this are highly likely to continue into fiscal 2021/22, impacting the way in which we do business. Many of the new processes that have been adopted during the pandemic may continue in some capacity even when the pandemic is declared over. Significant new processes expected to continue into fiscal 2021/22 include Council Committee meetings being conducted almost exclusively electronically, more Trust Council meetings being conducted electronically, and a more permanent remote workforce. The impacts of these factors has been 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 2021-001
That the Salt Spring Island Local Trust Committee request a special property tax requisition for $75,500 from the Salt Spring Island Local Trust Area in the 2021/2022 fiscal year, subject to Trust Council Policy 6.3.ii, in order to fund coordination of watershed management on Salt Spring Island, using the powers delegated to the Salt Spring Island Local Trust Committee by Trust Council Bylaw No. 154.

TC 2020-086
THAT Trust Council authorize the Salt Spring Island Local Trust Committee to use unspent special property tax requisition funds from previous fiscal years to undertake water sustainability projects that do not require coordination through the local trust committee's (LTC's) delegated authority under Trust Council Bylaw No. 154.

SSI 2021-004

That the Salt Spring Island Local Trust Committee request that Islands Trust Council amend the 2021/22 draft budget to include a draw of $30,000 from Salt Spring Island Local Trust Committee surplus funds – which includes the remainder of the constituency grant received by SSIWPA in 2017 – for the development of a Weston Lake Water Availability and Climate Change Assessment Study to be carried out by a contractor in cooperation with the Capital Regional District.

SSI 2021-008

That the Salt Spring Island Local Trust Committee requests that Trust Council amend the 2021/22 draft budget to include the allocation of up to $50,000 from Salt Spring Island Local Trust Committee surplus funds to hire a contractor to guide the development of a strategic watershed protection plan for Salt Spring Island and that the funds would only be expended with explicit approval of the Local Trust Committee.

Islands Trust

BRIEFING

To:	Trust Council	**For the Meeting of:**	March 10, 2021
From:	Financial Planning Committee	**Date Prepared:**	February 11, 2021
SUBJECT:	**FPC-Recommended 2021/22 Budget – Overview and Highlights**		

PURPOSE:

To review the Financial Planning Committee (FPC)-recommended 2021/22 budget with Trust Council, to facilitate discussion and receive direction on changes if needed or desired.

BACKGROUND:

The current draft budget represents the financial plan that FPC recommends to Trust Council for approval and adoption for the fiscal 2021/22 year.

This FPC-recommended budget is compiled based on:

- The Budget Assumptions and Principles document reviewed by Financial Planning Committee (FPC) at their August, November, and February meetings, and presented to Trust Council at their September and December meeting.
- The Timelines for 2021/22 Budget Process reviewed by Financial Planning Committee at their August meeting.
- The Islands Trust Strategic Plan 2018 - 2022 approved by Trust Council in December 2019 and amended in December 2020.
- Budget funding requests brought forward by Council Committees (EC, RPC, TPC) and Local Trust Committees (SSI LTC) that are recommended by FPC to receive funding in the fiscal 2021/22 budget. Individual staff take responsibility for updating funding request cases through the budget cycle for new information that may come forward. Where there are changes of significance such as revised project scope or increases in funding asks, these cases are re-reviewed by the appropriate Committee.

To date, the following stakeholder groups have provided input into the draft 2021/22 budget:

Stakeholder Group	Overall Responsibilities	Actions Taken to Date
Trust Council	Trust Council owns the Islands Trust budget and has ultimate responsibility for its approval along with the five-year-financial plan bylaw.	September - Budget Assumptions and Principles reviewed. December – First draft of the budget reviewed and debated. The following resolutions were passed: *TC Resolution #2020-124* adds funding for part time bylaw communications specialist *TC Resolution #2020-117 adds funding for Governance and Management Review.*

		TC Resolution #2020-101 adds an additional in-person TC meeting.
Financial Planning Committee	· Develops and recommends the annual budget to Trust Council. · Presents the recommended budget to Trust Council and provides guidance into the decision-making process. · Reviews all budget funding requests prior to inclusion in the budget recommendation for Trust Council. · Recommends the appropriate balance to be maintained in the General Revenue Surplus Fund. · Reviews and approves current year financial reporting to Trust Council.	August – Budget Assumptions and Principles reviewed. October – Draft 1, Version 1 of the budget reviewed. November – Budget Assumptions and Principles reviewed along with Draft 1, Version 2 of the budget. Budget reduction exercise undertaken by staff and reviewed by FPC. January – Draft 2, Version 1 of the budget reviewed. February - Budget Assumptions and Principles reviewed again along with Draft 2, Version 2 of the budget. Draft budget forwarded to Trust Council with recommendation to approve.
Local Trust Committees	· Consider the provisions of Policy 6.3.ii *Special Property Tax Requisitions* that permits an individual Local Trust Committee to request a special property tax requisition for additional operations that are not included within the general operations of all local trust committees.	A request from the Salt Spring Island LTC has been received to continue funding the work of SSIWPA. LTC resolution is included in the budget package. Two additional resolutions were passed by the SSI LTC to fund freshwater projects using surplus funds from unspent special property tax monies collected for the work of SSIWPA.
Trust Area Municipalities (Bowen Island Municipality (BIM))	· As per *Policy 7.2.vi Municipal Tax Requisition Calculation,* all documents used to estimate the municipal tax requisition will be forwarded to the Treasurer of an island municipality for review with a request that the island municipality Treasurer submit any concerns about the accuracy and completeness of the municipal tax requisition to Islands Trust.	Islands Trust senior staff have communicated the proposed tax requisition to BIM via the BIM CFO, and responded to BIM trustees on questions related to the planned 2021/22 requisition.
Islands Trust Conservancy (ITC)	· Discuss budget requests and work programs with Trust Area Services staff. · Endorse all budget requests for the Trust Conservancy's Board and Program operations.	The ITC board has submitted their funding request to support continued ITC operations. The ITC budget reflects new programming for species at risk work which will be largely funded by grant monies received from the Federal government.
	· Coordinate the review of budget	Managers have reviewed their individual budget

Management Staff	requirements for their respective departments in order to meet current Trust Council objectives and service levels. · Look for opportunities to incorporate efficiencies and savings in the Organization.	areas and work programs and submitted budget requests where needed. The Management team has reviewed the draft budget and provided estimates of Strategic Plan project funding.

Public Consultation:
In order to meet Trust Council's continued commitment to transparency and dialogue with the community, a public consultation on the 2021/22 draft budget has been completed with results reported to FPC in February for their consideration in forming the final budget recommendation for Trust Council. Trust Area Services staff are responsible for developing and implementing the consultation strategy and related materials, with financial data supplied by senior finance staff for inclusion.

Role of Trust Council:
The role of the Trust Council at its March meeting is to review the recommended draft budget, to discuss individual items and the budget as a whole, and to provide direction to staff for changes as desired. Trust Council will then approve the annual budget and the five-year financial plan bylaw, after considering the public input received and the recommendations of the Financial Planning Committee.

A formal resolution to direct the preparation of a five-year financial plan bylaw must be made. This bylaw will be presented for consideration during the Trust Council regular business meeting the day following the draft budget debate.

HIGH LEVEL SUMMARY COMPARISON TO PREVIOUS FISCAL YEAR(S)

Comparison to previous budget – A comparison to the previous budget year is helpful to understand possible impacts to taxation levels, as tax requisition increases are based on prior year budget numbers.

The FPC-recommended fiscal 2021/22 budget presents an overall expenditure increase of 10%, $853,308 over the (COVID-19 amended) approved budget for fiscal 2020/21. This figures includes both capital spending and amortization expense. Removing the $78,000 increase associated with amortization change to acknowledge its non-cash nature and the fact that Islands Trust does not tax for this expense, the revised overall increase from prior year's budget is 10%, $775,308. Details of comparison to the previous budget are outlined by subject area in the body of this report.

Comparison to current year forecast (estimated actuals) - A comparison to actual operating expenses from previous fiscal years is helpful to determine real trends in spending levels which help to inform budget development for future fiscal years.

The FPC-recommended fiscal 2021/22 budget presents an overall budget increase of 14%, $1.14M from the current year forecasted results. Removing the impact of amortization expense brings this figure to 14%, $1.10M. This difference is largely due to following most significant contributing factors:

- Increase of $383,000 for projects funded by grants (ITC-SAR, ITC-CS, IT-HWI)
- Increase of $87,500 for LTC projects, mainly due to the SSI Ganges Village Project
- Increase of $80,000 for SSI LTC projects funded from the SSIWPA reserve fund
- Increase of $78,000 in amortization expense, which does no impact taxation as it is a non-funded non-cash expense.
- Increase of $431,992 in salaries and benefits to account for six new staff positions, and standard annual union and excluded staff salary increases. Of this increase, $109,000 is funded by aforementioned grants.

- Increase of $34,000 for rising insurance costs.
- Increase of $20,000 for rising legal costs.
- Increase of $162,000 associated with Strategic plan projects ($116,000 funded by the aforementioned grants).
- Increase of $33,000 for Information Systems due to more software offered as a service versus a purchase, requiring software funding to be expensed in this line item instead of capitalized as capital purchase in the capital budget.

Other increases as well as reductions are outlined in Appendix A – Budget Detail.

FPC-RECOMMENDED 2021/22 BUDGET - OVERVIEW & HIGHLIGHTS

Planned Revenues:

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

Local Trust Area (LTA) Taxes:

Local Trust Area taxes total $7,094,486 in the draft budget. The total increase in tax revenues from LTAs over last year's budget is 4.59% ($311,346). This amount is comprised of:

- A proposed average tax increase of 3.72%, ($252,333) across Local Trust Areas (LTAs) to cover ongoing annual operational costs.
- An anticipated 0.87% ($59,013) average tax increase across Local Trust Areas (LTAs) to account for the Non-Market Change (NMC) factor, which is an increase to the tax base for new construction, developments, changes in land-use. This figure is based on the NMC Roll Comparison report from BC Assessment as at December 2020.

Bowen Island Municipality (BIM) Taxes:

The BIM tax requisition is calculated at $311,733 in the draft budget. This is a total increase over last year's budget of 2.9% ($8,712). This amount is expected to be collected from the existing property base as well as NMC factors, estimated as follows:

- An estimated increase of 1.8% ($5,439) from the tax base; plus
- An estimated 1.1% generated from new tax base associated with NMC factors.

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, consistent with the previous year's budget

Grant Revenues:

Total grant revenues in the draft budget amount to $571,000, broken down as follows:

- The annual unrestricted provincial grant has been budgeted at historical levels of $180,000 (2020/21 - $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 provincial grant from Healthy Watersheds Initiative has been awarded to Islands Trust to support freshwater work in the Trust Area. The total value of the grant award is $190,000. Staff expect to spend a portion of these funds in the current fiscal year with the remaining $156,000 spent in fiscal 2021/22. The $156,000 is budgeted as revenue in the fiscal 2021/22 year, with related expenses showing in their respective areas.
- A restricted multi-year federal grant has been awarded to ITC totaling $597,000 for work work related to Species at Risk in the Trust Area. This grant was signed in October 2020. Of the total funding awarded, $205,000 relates to work to be performed in fiscal 2021/22. 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 the Habitat Conservation Trust Foundation has been awarded to ITC totaling $25,000 to undertake Wetland Restoration for Species at Risk habitat enhancement in the CDF. This grant was

awarded in February 2021. Of the total funding awarded, ITC expects to spend $22,000 in fiscal 2021/22. 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.

- Contingent grant income is estimated at $8,000 (2020/21 - $12,000) for Islands Trust. This amount has been reduced from previous years as resources dedicated to the grant management function will be reduced in favor of dedicating staff time to LTC advocacy. This change is a result of the LPS Review implementation. To acknowledge the inherent uncertainty and contingent nature of these contingent grant revenues, an equal and offsetting amount has been included in planned expenditures to ensure a balanced budget even in the event that no grant income is realized in the fiscal year.

<u>Other Revenue Sources:</u>

- Fees and Sales from applications is set at $120,000 (2020/21 - $115,000) based on current year application trends, as determined by the Director of Local Planning Services. Regional Planning Committee (RPC) continues their work reviewing application fees but no recommended changes have come forward in time to incorporate into the draft budget.
- Interest and other income is budgeted at $60,000 (2020/21 - $85,000) based on known investment returns from existing investments, plus estimated returns on the investment of 2021/22 property tax funds, and assumes low interest rates will continue into the fiscal year as a result of the ongoing pandemic.
- ITC Species at Risk (SAR) grant funds are reflected in the budget at $205,000 (2020/21 - $nil) in accordance with the proposed contribution agreement with Environment and Climate Change Canada. Expenses covered by these funds are recorded in their appropriate expense area within the ITC budget.

<u>Surplus Funding:</u>

Expected revenues from external sources noted above are not adequate to cover all cash expenditures in the draft 2021/22 budget. As such, taxation must be increased or a draw from accumulated surplus funds must be made to balance the budget. The FPC-recommended budget includes a total planned draw from accumulated surplus funds of $597,000 (2020/21 budget - $501,150) which comes from three separate surplus funds:

- A transfer of $358,400 (2020/21 - $429,650) from the General Revenue Surplus Fund, all of which is allocated to strategic plan initiatives.
- A transfer of $159,000 (2019/20 - $71,500) from the LTC-Project Specific Reserve Fund to fund ongoing LTC projects and anticipated new projects that may arise in the fiscal year (see Appendix B for a summary list of these projects).
- A transfer of $80,000 from the SSIWPA Special Requisition Reserve Fund to fund SSI LTC projects to develop a strategic watershed protection plan for SSI, and to develop a study on Weston Lake water availability and Climate Change Assessment.

Please refer to Appendix B for a numerical breakdown of surplus fund allocations by project.

Planned Expenditures:

The largest budgeted expense to Islands Trust remains staff salaries and benefits expense, at $5,524,162 in the 2021/22 draft budget (2020/21 - $5,097,170), representing 61% of the overall draft budget. This is an increase of $411,992 over the prior year budget for salaries and benefits expense.

Staffing levels, by department, expressed as Full-Time Equivalents (FTE), are broken down as follows:

**areas with a 0.3FTE co-op student included, one star per student*

- Executive and Legislative Services – 2.8 FTE
- Trust Area Services – 5.1 FTE
- Islands Trust Conservancy – 7.3 FTE*
- Local Planning Services – 30.3 FTE**
- Bylaw Enforcement – 4.6 FTE

- Administrative Services – 9.3 FTE
  TOTAL = 59.3 FTE

Factors influencing this expenditure line item include:

- Changes to staffing levels and complements:
  - The addition of a new full-time permanent **Bylaw Enforcement Officer**, budgeted at approximately $74,413 for base salary and benefits ($82,599 for all associated costs). This amount represents 10.5 months of wages, acknowledging it will take time to recruit for the position at the start of the fiscal year. A business case for this request is included with the funding requests in this agenda.
  - The addition of a new temporary, part-time **Bylaw Communications Specialist**, budgeted at approximately $34,260 for base salary and benefits ($35,260 for all associated costs). This amount represents 10 months of wages, acknowledging it will take time to recruit for the position at the start of the fiscal year.
  - The removal of a Planner 1 position in the Gabriola (GAB) office and replacement with a **Planner 2** position, resulting in a $13,159 increase to salaries and wages.
  - The removal of a Planner 2 position in the Gabriola (GAB) office and replacement with an **Island Planner** position, resulting in a $15,773 increase to salaries and wages.
  - The addition of an **ITC Species at Risk Program Coordinator**, budgeted at approximately $87,055 for base salary and benefits ($88,555 for all associated costs). This role is funded by the Species at Risk grant funding from Environment Canada.
  - The addition of an **ITC Co-op field technician**, budgeted at approximately $17,208 for salaries and benefits ($20,710 for all associated costs) which includes costs to cover a potential Pacific Leaders tuition Grant for co-op employees, should this student apply for and receive it. This role is funded by the Species at Risk grant funding from Environment Canada.
  - The addition of a **Freshwater Co-op Student**, budgeted at approximately $20,007 for salaries and benefits ($20,257 for all associated costs) which includes costs to cover a potential Pacific Leaders tuition Grant for co-op employees, should this student apply for and receive it. This new role is included in the budget based on request from RPC, to acknowledge that new planned projects funded by the HWI grant monies may create additional work for the Trust's Freshwater Specialist.
- Staff salaries and benefits have been adjusted from the previous year to account for the following factors:
  - A 2.0% wage increase for all 50 BCGEU staff members, effective April 1, 2021.
  - An adjustment for the 21 BCGEU staff who will move up 'steps' in their range in the fiscal year (3.0% on average per step per person).
  - A movement from Grid 14 to Grid 15 for four staff members, as well an increases in Temporary Market Adjustments (TMAs) for select staff, for a total increase to salaries of $9,300.
  - A movement from Grid 18 to Grid 21 for the Application programmer and Support Technician resulting in an increase of $2,102 to salaries and benefits.
  - An effective up-to 1.5% (actual 2.0%) wage increase for eight excluded management staff members to anticipate potential increases from PSA received in the fiscal year. PSA has communicated that executive wage freezes are in place for next fiscal year and as such no increase has been included for executive staff (i.e.: the CAO).
  - A parental leave top-up cost of approximately $35,060.
  - An analysis of historical staff overtime has been performed and used to budget for estimated overtime in fiscal 2021/22. Overtime costs currently make up approximately $38,495 (2020/21 - $44,128) of the total salaries and benefits expense, which equates to approximately $57,896 (2020/21 - $54,939) when the cost of benefits associated with potential payouts of this expense is included. This overtime figure was reduced by approximately $24,000 from the original draft budget as a result of the budget reduction exercise undertaken by staff at the direction of FPC.
  - Benefits expense on base salaries remains calculated at 25.4% of gross salaries, consistent with prior years, and is estimated at $1,110,856 (2020/21 - $1,030,666). 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. This rate is based on the two prior years as proxy for the actual expected rate which has not yet been received from PSA. Due to provincial budget deadlines being extended in the current year, PSA will not have the final rate until late March 2021, after TC has approved the Islands

trust fiscal 2021/22 budget. Staff have discussed with PSA who have suggested that using historical rates as proxy makes sense in the current circumstances. If the actual rate received is higher or lower than the 25.4% used in the draft budget, overspending or underspending against the approved salaries budget may occur. Overspending will be reported on, and monitored in accordance with TC policy 6.5.2 Budget Control and Adjustment Authority. Staff do not expect significant variances in the rate from the proxy used.

- No allowance for staff turnover has been made in the 2021/22 draft budget (2020/21 – $nil) as it is expected any savings realized through staff vacancies will be offset by the hiring of temporary or contracted human resources to ensure adequate production of planned work for the fiscal year.

Trustee remuneration remains quantified by Trust Council *Policy 7.2.1 Trustee Remuneration* and amounts to $596,098 in the 2021/22 draft budget (2020/21 - $595,113). Factors influencing this figure include the following:

- An anticipated 1.1% increase to base remuneration to adjust for CPI changes, based on recently reported annual inflation figures for the Victoria area. This rate will be adjusted to reflect final Statistics Canada inflation rates at the end of the calendar year.
- 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.
- Inclusion of employer CPP contributions at new rates of 5.45% and 5.75% as at January 1, 2021 and January 1, 2022 respectively. The formula to estimate this expense has been updated to include exemptions and yearly maximums which has reduced the budgeted figure to more closely align with actual costs associated with this expense.
- Extended benefit premiums have been reduced slightly per UBCM correspondence received in October 2020.
- Employer Health Tax (EHT) remains at 1.95% of base salary.
- Inclusion of committee meeting remuneration for standing Council Committee members at a rate of $150/meeting for Committee Chairs and $100/meeting for Committee members. Additional Committee meetings have been added to the budget for RPC who intends to increase the frequency of their meeting schedule.

Trust Council meeting expenses have been budgeted at a total of $54,000 (2020/21 - $71,250), under the assumption that Trust Council will continue to meet quarterly with two meetings held electronically and two meetings held in-person, which is in line with TC resolution #2020-101. The known locations of the in-person meetings allow for more precise budgeting, and each in-person meeting is budgeted at $25,000 and $27,000 respectively. Electronic meetings have budgets of $1,000 each to allow for travel and accommodation of the Council Chair and a Vice-Chair travelling to Victoria to manage the e-meetings from the Victoria office boardroom.

Executive Committee meeting expenses are budgeted at $3,000 (2020/21 - $16,600). This follows the assumption that most meetings will be conducted electronically resulting in reduced costs from previous years, and is in line with EC resolution #2020-160.

Council Committee meeting expenses (FPC, TPC, RPC) are budgeted at $1,000 in total for next fiscal year. FPC and RPC have been budgeted to continue holding all meetings electronically which reduces these meetings costs to nil. TPC has made a resolution to hold all electronic meetings with the exception of one in-person meeting, requiring funding for trustee and staff travel costs and catering.

All Staff Meeting costs (line 'training – staff recognition & meetings) have been reduced to $4,000 from historical spending norms to incorporate the impact of more virtual meetings taking place into the future. Holding a small amount to ensure staff can get together at least once annually maintains a part of Islands Trust culture that staff have indicated in previous and current year surveys is important to them in their work satisfaction. **LPS Pro-D day meeting expenses** (included in line 'meeting expenses) has also been reduced from historical norms to acknowledge these meetings will be held more electronically into the future.

LTC-direct expenses amount to $68,400 (2020/21 - $68,088). Reductions to LTC trustee expenses was made under the assumption that less travel would be incurred in light of the ongoing pandemic. LTC meeting expenses was reduced by 10% only assuming electronic meetings would result in less costs for venue rentals. Minute-taker costs make up the bulk of LTC meeting costs and are not expected to see a reduction with a change in meeting format. LTC Communications and Funds for Special Projects remain consistent with actual historical spending and budget at $5,000 for each area. Review of historical LTC spending in totality show that overspending has not been occurring (on an overall basis), providing good rationale to support similar totals moving forward.

LTC-specific project expenses are budgeted at $159,000 (2020/21 - $71,500) for three known larger-dollar LTC projects ($103,000) for the SSI LTA and SP LTA, plus an allowance for upcoming, currently unknown LTC projects ($39,000) plus an amount to support RPC OCP review ($17,000). All LTC projects will continue to be funded from monies in the Special Purpose LTC Project Reserve fund unless directed otherwise by Trust Council. A breakdown of the projects can be found at Appendix B.

Islands Trust Conservancy expenses, amount to a total of $850,775 in the draft budget, of which $597,620 is associated with ITC staff and benefits costs, $190,335 for Board and property management administration, $18,000 for legal costs, and $24,820 for costs associated with staff such as training and travel. Species at Risk grant funding of $205,000 will partially offset ITC expenses. A breakdown of ITC costs can be found in the funding request summaries section from the ITC Board.

Significant budget changes to ITC funding for existing programming include:

- An increase to property management costs to account for the anticipated addition of two nature reserves and one conservation covenant (+$5,810).
- An increase in legal costs to account for higher rates charged by the new ITC legal counsel (+$7,000). ITC's former legal counsel is no longer in operation.
- A reduction in meeting expenses to account for a 50% reduction in in-person meetings due to the CoViD-19 pandemic (-$6,925).
- An increase to Communications and Fundraising costs to support an ITC Fund Development Plan (+$7,000).

Additional new programming related to Species at Risk (SAR) is planned for the 2021/22 fiscal year due to Federal grant funding from Environment and Climate Change Canada that has been awarded to ITC. New programming plans have resulted in the following budgeted expenses associated with new SAR work:

- ~$104,000 to cover the salaries and benefits associated with the two new ITC staff positions and ~$42,000 to offset a portion of existing staff salaries and benefits.
- Property management associated with SAR work, primarily for Species at Risk surveys on ITC-managed land ($30,000);
- First Nations liaison and cultural knowledge acquisition ($5,000)
- Conservation planning and land securement costs, which cover potential surveys, appraisals, and ecological inventories on proposals that may be brought forward in the year ($10,000);
- Mapping of Species at Risk habitats within the Trust Area ($5,000);
- Legal costs resulting from anticipated higher number of proposals received ($3,000);
- Increased travel to account for the new SAR position and the co-op student field tech ($5,000).

Office leases and associated costs amount to $498,400 (2020/21 - $507,500). Main staff office spaces remain in Victoria, and on Gabriola Island and on SSI. Smaller on-island office leases remain in use on Galiano Island, Mayne Island, Pender Island, Saturna Island, and Denman Island used mainly by trustees and LPS staff for meetings with members of the public. Small increases to rental rates have been seen in many of the office spaces, as well as increased cleaning rates for island offices. This draft of the budget includes all existing rented space in the Victoria office with the exception of the Bylaw unit, which will be released on May 1, 2021. **Office services costs** have been reduced where appropriate to reflect the reduction in Victoria office space however many costs in office services such as postage and supplies are expected to remain unchanged from usual levels.

Furniture and Equipment costs are included in the budget at $4,000 which is a 50% reduction from previous budget years. Given the increase in current year purchased equipment and supplies for staff in the wake of Covid-19, as well as the conversation around reducing real estate, it can be anticipated that furniture and equipment purchases may be reduced next fiscal year. As such, a $4,000 reduction to this item has been included in the budget. Realizing this reduction will be contingent upon the new working arrangements for staff and whether or not requirements for home office hardware is required for specific situations.

Insurance costs have once again risen and are budgeted at $185,000 (2020/21 - $151,385), based on renewal amounts 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 received a 23% increase as a result of a hardening insurance market and an extended period of claims history reviewed by insurers. It is possible that renewal mid-next fiscal year will see reduced premiums as claims history periods roll forward one year and older claims are removed from the Trust's history list, however it is not possible to determine where markets may be at that time nor is it possible to foresee what new claims may befall the Trust over the next year. As such, the draft 2021/22 budget includes the high rates seen at current fiscal renewal. An alternative approach would be to budget for a hopeful decrease in premium at renewal, and draw on accumulated surplus funds should this reduction not be realized.

Legal Costs (General, Bylaw enforcement litigation, Litigation defense) have been budgeted at a total of $265,000 (2020/21 - $245,000). Legal General remains budgeted at $90,000 consistent with the 2020/21 budget, in line with upward spending trends in this area. This area of funding pays for legal opinions, interpretations and advice on various topics not associated with litigation or claims files. Legal for Bylaw Enforcement remains budgeted at $85,000 consistent with the 2020/21 budget, which is in line with upward spending trends in this area, and accounts for the increased desire from trustees that greater enforcement take place on the islands. This also takes into consideration the request for an additional Bylaw Enforcement Officer which could result in greater enforcement action taken. Legal Litigation is budgeted at $90,000, consistent with prior year actuals and in line with upward spending trends in this area. This 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. Similar to insurance costs, an alternative approach would be to budget for a lower expense in this area, and draw on accumulated surplus funds should additional funds be required in the year for increased litigation.

Contingency funding is included in the budget every year, providing a line item against which unanticipated necessary spending can be allocated. A review of the last four years of actual spending shows contingency funds largely unspent, with two of the four years recording contingency spending at $2,500 and $2,700 each related to Trustee training. Contingency funding can be reduced or eliminated in the budget with the understanding that any significant contingencies in the year be funded from surplus funds. There are no negative implications to this change. Contingencies can still be funded at the discretion of the CAO, and would be reported in the area that they relate to. The draft budget includes contingency funding at $5,000, a reduction from the historical $12,000.

Information Systems includes funds for internet ($48,000), technical support ($88,000) Software Support and Licensing expenses ($103,900) for a total of $239,900 (2020/21 - $206,400). The increase includes a $30,000 Microsoft Windows upgrade to support organization-wide operations. Software costs have risen over the last few years as more electronic processes are embraced, more complex systems are developed and purchased, and the fact that more software is being offered as "a service" in recent years, versus "a purchase", which results in a shift of budget from the capital budget line "Computer H/W and S/W" to the Information services expense line.

Computer Hardware and Software expenses have been budgeted at $29,200 (2020/21 - $90,600) which includes costs to purchase new computers for those nearing or at end of life and machines for new staff, as well as an expansion of server bandwidth capacity to accommodate increased server traffic.

Contracted Services are budgeted at $45,000 in the 2021/22 draft budget (2020/21 - $58,500) for services acquired from external providers, generally related to specialized areas of work. The bulk of this planned spending decrease comes from a reduction in ACCPAC consulting services (-$1,000), a reduction in payroll processing costs (-$5,000) and a reallocation of temporary staff resources to salaries (-$3,000). Offsetting increases are associated mainly with funding for contracted FOI assistance (+$4,500). As part of the FPC-directed budget reduction exercise, this line item was reduced by $7,000 for LPS contracted services to remove funding for scientific technical services, which historically have not been needed by the Trust. This line was further reduced by $4,000 associated with TAS monies, which staff have determined can be removed and funded from other budget lines as needed in the year.

Communications and ITC Fundraising costs are budgeted at $49,000 for the fiscal 2021/22 year, which includes $20,000 for Communications work under TAS, $23,000 for ITC communications work, and $6,000 for communications associated with LTCs and LPS.

Recruitment costs are budgeted at $6,000 for the 2021/22 year, which is a reduction of $2,000 from previous years. Recruitment costs may be reduced in coming years as a more flexible work environment may retain more staff, and relocation costs may be reduced if new hires are not required to reside in particular locations for their job.

Memberships costs are budgeted at $15,210 for the 2021/22 year, which is a reduction of $2,100 from previous budget versions. This budgeted figure more closely aligns with actual historical averages and known new membership costs for the coming year.

Notices costs are budgeted at $21,000 for the 2021/22 year, which is a reduction of $4,000 from previous budget versions. This budgeted figure more closely aligns with actual historical averages and known new membership costs for the coming year.

Strategic plan projects with budget funding requests reflect the initiatives approved by Trust Council as part of their strategic plan, and amount to $469,400 (2020/21 - $296,650), broken down in the following list. Also included in this draft budget is an additional staff-proposed project for heritage overlay mapping for $30,000 which is currently under review by Executive Committee. This item may be removed or revised at the recommendation of EC and TC in future draft budgets.

- Create a model DPA for LTC-BIM OCP bylaws to protect CDF zones throughout the Trust Area (Strat Plan item #2) - $5,000
- Finish mapping and develop water budgets for groundwater aquifers in the Trust Area (Strat Plan Item 8) - $50,000
- Develop a model land use regulation regarding freshwater sustainability including groundwater, rainwater catchment and greywater recycling (Strat Plan Item #9) - $5,000
- Implement actions outlined in TC Strategic Actions and Develop model density bonus bylaws for LTC conisation (Strat Plan item #16) – $10,000
- Develop set of climate change, demographic + environmental data along with performance criteria (Strat plan item #12) - $25,000
- Broadcast public meetings (Strat Plan item #13) - $19,000
- Develop and implement a stewardship education program (Strat plan item # 21) - $24,000
- Implementation of the Trust Reconciliation Action Plan (Strat plan item #18, 19) - $17,000
- Amend the Policy Statement project (Strat plan item # 10,16,22,23) - $29,400
- Develop heritage overlay mapping - $55,000 ($25,000 covered by HWI grant)
- Secretariat Function (Strat plan item # 21) - $12,000
- Continuation of the Website Refresh (Strat plan item #14) - $7,000
- Freshwater Strategy work (Strat Plan item #7) – $86,000 (fully covered by HWI grant)
- Governance Management and Operations review (pending addition to the strat plan)
- Prior Year Project carryover: Eelgrass Mapping, phase 1 – $50,000

Budget funding request business cases for all new initiatives are included in this agenda package for review (see Appendix C). Projects that are prior year carryovers do not have business cases included in this agenda as these cases would have been reviewed and approved in March 2020 with approval of the current year budget. Staff can provide information on project delays as requested.

Surplus funds in Accumulated Surplus are expected to remain healthy due to savings in the current fiscal year which are likely to result in a significantly lower draw from surplus in the current fiscal year than planned. Initial estimates of the balance in the general revenue surplus fund plus the LTC project specific fund at March 31, 2022 are $1.74M, which is 89% of the recommended minimum balance of $1.95M.

ATTACHMENT(S):

1. **Appendix A: Recommended 2021/22 Budget Detail**
2. **Appendix B: Allocation of Funds Transferred from Surplus**

3. **Appendix C: Summary of Strategic Plan Projects and New Staff Requests**

FOLLOW-UP: As directed.

Prepared By: Director, Administrative Services
Reviewed By: Russ Hotsenpiller, Chief Administrative Officer/February 11, 2021
Financial Planning Committee/February 17, 2021

ISLANDS TRUST
2021/22 DRAFT BUDGET

PY = Prior Year

DESCRIPTION	2018/19 BUDGET	2018/19 ACTUALS	2019/20 BUDGET	2019/20 ACTUALS	2020/21 BUDGET	2020/21 Forecast	2021/22 Draft BUDGET	Compaed to Budget 2020/21 $ Increase (Decrease) from PY Budget	Compaed to Budget 2020/21 % Increase (Decrease) from PY Budget	Compared to Forecast 2020/21 $ Increase (Decrease) from Forecast	Compared to Forecast 2020/21 % Increase (Decrease) from Forecast	Compared to Actuals 2019/20 $ Increase (Decrease) from PY actuals	Compared to Actuals 2019/20 % Increase (Decrease) from PY actuals
Revenue													
Fees & Sales	120,000	166,154	160,000	102,051	115,000	132,144	120,000	*5,000*	*4%*	*(12,144)*	*-9%*	*17,949*	*18%*
Provincial Grant - Unrestricted	180,000	180,000	180,000	180,000	180,000	180,000	180,000	*-*	*0%*	*-*	*0%*	*-*	*0%*
Provincial Grant - Restricted (Healthy Watersheds Initiative)	-	-	-	-	-	34,000	156,000	*156,000*	*#DIV/0!*	*122,000*	*359%*	*156,000*	*#DIV/0!*
Provincial Grant - Restricted (ITC Conservation Stimulus)	-	-	-	-	-	-	22,000	*22,000*	*#DIV/0!*	*22,000*	*#DIV/0!*	*22,000*	*#DIV/0!*
Federal Grant - Restricted (ITC Species at Risk)	-	-	-	-	-	187,000	205,000	*205,000*	*#DIV/0!*	*18,000*	*10%*	*205,000*	*#DIV/0!*
Contingent Grants - Projects	50,000	8,329	12,000	13,201	12,000	-	8,000	*(4,000)*	*-33%*	*8,000*	*#DIV/0!*	*(5,201)*	*-39%*
Property Tax Levy - LTA	6,312,331	6,312,331	6,501,701	6,696,752	6,783,140	6,783,141	6,783,140	*-*	*0%*	*(1)*	*0%*	*86,388*	*1%*
Property Tax Levy - LTA General Increase	126,247	126,247	130,034	-	-	-	252,333	*252,333*	*#DIV/0!*	*252,333*	*#DIV/0!*	*252,333*	*#DIV/0!*
Property Tax Levy - LTA NMC Increase	63,123	63,123	65,017	-	-	-	59,013	*59,013*	*#DIV/0!*	*59,013*	*#DIV/0!*	*59,013*	*#DIV/0!*
Property Tax Levy - Bowen	293,933	293,933	329,634	329,634	303,021	303,026	311,733	*8,712*	*3%*	*8,707*	*3%*	*(17,901)*	*-5%*
Special LTC Tax Requisition - SSIWPA	98,500	98,500	98,500	98,500	75,500	89,597	75,500	*-*	*0%*	*(14,097)*	*-16%*	*(23,000)*	*-23%*
Interest Income	60,000	104,385	80,000	102,281	85,000	22,792	60,000	*(25,000)*	*-29%*	*37,208*	*163%*	*(42,281)*	*-41%*
Other income	152,000	8,692	152,000	161,853	-	10,467	-	*-*	*#DIV/0!*	*(10,467)*	*-100%*	*(161,853)*	*-100%*
Total Revenue	**7,456,134**	**7,361,694**	**7,708,886**	**7,684,271**	**7,553,661**	**7,742,167**	**8,232,719**	*679,058*	*9%*	*490,552*	*6%*	*548,448*	*7%*
Expenses													
Amortization	65,000	79,978	75,000	175,329	140,000	181,000	218,000	***78,000***	*56%*	*37,000*	*20%*	*42,671*	*24%*
Applications sponsored by Exec Committee	5,000	10,050	5,000	2,035	5,000	7,985	5,000	*-*	*0%*	*(2,985)*	*-37%*	*2,965*	*146%*
History and Heritage Funding Grants-in-Aid	5,000	1,500	5,000	4,500	5,000	5,000	5,000	*-*	*0%*	*-*	*0%*	*500*	*11%*
Audit	19,000	23,725	20,000	13,725	20,000	20,000	20,000	*-*	*0%*	*-*	*0%*	*6,275*	*46%*
Bank Charges & Interest	5,000	3,176	4,000	4,181	4,000	2,480	4,000	*-*	*0%*	*1,520*	*61%*	*(181)*	*-4%*
Board of Variance	1,500	747	500	1,974	1,100	242	1,100	*-*	*0%*	*858*	*355%*	*(874)*	*-44%*
Carbon Offset Purchases	1,500	300	500	(922)	500	-	-	*(500)*	*-100%*	*-*	*#DIV/0!*	*922*	*-100%*
Communications	28,000	40,666	40,000	16,243	33,000	36,507	49,000	***16,000***	*48%*	*12,493*	*34%*	*32,757*	*202%*
FN Protocol Funds	-	-	5,000	1,831	6,000	3,874	-	*(6,000)*	*-100%*	*(3,874)*	*-100%*	*(1,831)*	*-100%*
Information Systems	196,000	181,572	213,330	197,667	206,700	206,441	239,900	***33,200***	*16%*	*33,459*	*16%*	*42,233*	*21%*
Contingency	17,500	48	14,000	2,737	12,000	2,052	5,000	*(7,000)*	*-58%*	*2,948*	*144%*	*2,263*	*83%*
Contract Services	97,000	96,265	79,000	66,801	58,500	77,241	45,000	*(13,500)*	*-23%*	*(32,241)*	*-42%*	*(21,801)*	*-33%*
Elections	130,000	140,865	7,000	61	5,000	-	-	*(5,000)*	*-100%*	*-*	*#DIV/0!*	*(61)*	*-100%*
Insurance	106,382	106,588	106,382	119,259	151,385	174,616	185,000	***33,615***	*22%*	*10,384*	*6%*	*65,741*	*55%*
Islands Trust Conservancy Board and Property Management (Adn	103,000	87,596	111,250	92,237	111,450	179,831	190,335	***78,885***	*71%*	*10,504*	*6%*	*98,098*	*106%*
Land Title Registrations	3,000	3,476	3,000	3,600	1,500	4,277	4,500	*3,000*	*200%*	*223*	*5%*	*900*	*25%*
Legal	180,000	234,914	175,004	251,920	245,000	296,239	265,128	***20,127***	*8%*	*(31,111)*	*-11%*	*13,207*	*5%*
Local Trust Committee	102,300	75,161	90,000	76,263	68,088	41,439	68,400	*312*	*0%*	*26,961*	*65%*	*(7,863)*	*-10%*
Meeting Expense	162,000	181,812	125,200	142,646	103,881	13,400	60,000	*(43,881)*	*-42%*	*46,600*	*348%*	*(82,646)*	*-58%*
Memberships	16,000	13,406	15,100	13,822	16,815	4,286	15,210	*(1,605)*	*-10%*	*10,924*	*255%*	*1,388*	*10%*
Notices - Statutory & Non-Statutory	18,000	19,755	25,000	18,085	25,000	21,492	21,000	*(4,000)*	*-16%*	*(492)*	*-2%*	*2,915*	*16%*
Office	496,150	511,153	498,178	532,573	507,500	488,580	498,400	*(9,100)*	*-2%*	*9,820*	*2%*	*(34,173)*	*-6%*
Recruitment	5,000	6,471	8,000	4,216	8,000	5,462	6,000	*(2,000)*	*-25%*	*538*	*10%*	*1,784*	*42%*
Safety	5,000	327	5,000	1,548	5,000	6,040	5,000	*-*	*0%*	*(1,040)*	*-17%*	*3,452*	*223%*
Salaries & Benefits	4,619,495	4,389,315	4,867,372	4,805,205	5,112,170	4,955,308	5,524,162	***411,992***	*8%*	*568,854*	*11%*	*718,957*	*15%*
Telephone	38,550	42,017	37,800	41,638	37,400	37,400	35,600	*(1,800)*	*-5%*	*(1,800)*	*-5%*	*(6,038)*	*-15%*
Training	147,350	90,130	122,650	94,223	83,112	30,268	58,335	*(24,777)*	*-30%*	*28,067*	*93%*	*(35,888)*	*-38%*
Travel	101,205	74,427	96,490	84,624	61,346	21,218	59,072	*(2,274)*	*-4%*	*37,854*	*178%*	*(25,552)*	*-30%*
Trustee Remuneration	544,702	543,689	569,230	574,344	595,113	585,916	589,877	*(5,236)*	*-1%*	*3,961*	*1%*	*15,533*	*3%*
Operating Budget Subtotal	**7,218,634**	**6,959,130**	**7,323,986**	**7,342,368**	**7,629,561**	**7,408,594**	**8,178,019**	*548,458*	*7%*	*769,425*	*10%*	*835,652*	*11%*
PROJECTS													
LTC Projects Funded by LTC Reserve Fund	50,000	57,713	75,000	33,023	71,500	40,619	159,000	***87,500***	*122%*	*118,381*	*291%*	*125,977*	*381%*
LTC Projects Funded by Approved Grants (590) - HWI	-	-	-	-	-	34,000	45,000	***45,000***	*#DIV/0!*	*11,000*	*32%*	*45,000*	*#DIV/0!*
LTC Projects Funded by Contingent Grants (590)	50,000	-	12,000	2,757	12,000	3,917	8,000	*(4,000)*	*-33%*	*4,083*	*104%*	*5,243*	*190%*
LTC Projects funded by Special Requisition Surplus Fund	-	-	-	-	-	-	80,000	***80,000***	*#DIV/0!*	*80,000*	*#DIV/0!*	*80,000*	*#DIV/0!*
LTA Work Funded by Special requisition (SWIPPA)	98,500	96,571	98,500	45,256	75,500	72,000	75,500	***-***	*0%*	*3,500*	*5%*	*30,244*	*67%*
Strategic projects	241,000	113,604	225,000	183,357	307,650	236,097	469,400	***161,750***	*53%*	*233,303*	*99%*	*286,043*	*156%*
Operational Projects	-	-	19,500	-			-	*-*	*#DIV/0!*	*-*	*#DIV/0!*	*-*	*#DIV/0!*
Projects Total	**439,500**	**267,888**	**430,000**	**264,394**	**466,650**	**386,633**	**836,900**	***370,250***	***79%***	***450,267***	***116%***	***572,506***	***217%***
CAPITAL													
Computer	171,000	98,021	60,900	62,012	90,600	101,000	29,200	*(61,400)*	*-68%*	*(71,800)*	*-71%*	*(32,812)*	*-53%*
Office - Equipment & Furniture	15,000	1,835	10,000	3,844	8,000	8,000	4,000	*(4,000)*	*-50%*	*(4,000)*	*-50%*	*156*	*4%*
Office - Renovations and Equipment	282,000	11,101	115,000	-	-	-	-	*-*	*#DIV/0!*	*-*	*#DIV/0!*	*-*	*#DIV/0!*
Capital Subtotal	**468,000**	**110,957**	**185,900**	**65,856**	**98,600**	**109,000**	**33,200**	*(65,400)*	*-66%*	*(75,800)*	*-70%*	*(32,656)*	*-50%*

ISLANDS TRUST
2021/22 DRAFT BUDGET

PY = Prior Year

DESCRIPTION	2018/19 BUDGET	2018/19 ACTUALS	2019/20 BUDGET	2019/20 ACTUALS	2020/21 BUDGET	2020/21 Forecast	2021/22 Draft BUDGET	*Compaed to Budget 2020/21* *$ Increase (Decrease) from PY Budget*	*Compaed to Budget 2020/21* *% Increase (Decrease) from PY Budget*	*Compared to Forecast 2020/21* *$ Increase (Decrease) from Forecast*	*Compared to Forecast 2020/21* *% Increase (Decrease) from Forecast*	Compared to Actuals 2019/20 *$ Increase (Decrease) from PY actuals*	Compared to Actuals 2019/20 *% Increase (Decrease) from PY actuals*
Total Expenditures	**8,126,134**	**7,337,974**	**7,939,886**	**7,672,618**	**8,194,811**	**7,904,227**	**9,048,119**	***853,308***	***10%***	***1,143,892***	***14%***	***1,375,501***	***18%***
Net Surplus (Shortfall)	**(670,000)**	**23,719**	**(231,000)**	**11,654**	**(641,150)**	**(162,060)**	**(815,400)**						
Add non-cash Item - amortization (budget methodology)	*65,000*		*75,000*		*140,000*		*218,000*						
Capitalise Tangible Capital Asset spending (accounting)						*51,975*	*n/a*						
Adjusted Net Surplus (shortfall)	*(605,000)*	*23,719*	*(156,000)*	*11,654*	*(501,150)*	*(110,085)*	*(597,400)*	*(96,250)*	*19%*	*(487,315)*	*443%*	*(609,054)*	*-5226%*
Transfer from (contribution to) LTC Specific Fund	50,000	57,713	71,500	33,023	71,500	40,619	159,000						
Transfer from (contribution to) GR Surplus Fund	555,000	(79,503)	84,500	8,567	429,650	87,063	358,400						
Transfer from (contribution to) SSIWPA reserve fund	-	(1,929)	-	(53,244)	-	(17,597)	80,000						
Net transfers from (contribution to) accumulated surplus	605,000	(23,719)	156,000	(11,653)	501,150	110,085	597,400						
Net balance	0	0	(0)	0	(0)	-	(0)						
Total expense less amort	8,061,134		7,864,886	7,497,289	8,054,811	7,723,227	8,830,119	*775,308*	*10%*	*1,106,892*	*14%*	*1,332,830*	*18%*

Islands Trust
Budget 2021/22
SURPLUS ALLOCATIONS

Project/Area	**Prior Year Carryover $**	**New $**	**Total Funding in 2021/22**	Dept	*BIM Contrib Factor*	$ Credit to Bowen Calc
Allocation of Funding Transferred from General Revenue Surplus Funds:						
Create a model DPA for LTC-BIM OCP bylaws to protect CDF zones throughout the Trust Area (Strat Plan item #2)		5,000	5,000	LPS	*0%*	$ -
Finish mapping and develop water budgets for groundwater aquifers in the Trust Area (Strat Plan Item #8)		50,000	50,000	LPS	*0%*	$ -
Develop model land use reg. re: FW sustainability incl. groundwater, rainwater catchment, greywater recycling (Strat Plan Item #9)		5,000	5,000	LPS	*0%*	$ -
Implement actions in 'TC Strategic Actions' and develop model density bonus bylaws for LTC consideration (Strat Plan item #16)		10,000	10,000	LPS	*0%*	$ -
Develop set of climate change, demographic + enviro. data along with performance criteria (strat plan item #12)		25,000	25,000	TAS	*100%*	$ 25,000
Broadcast public meetings (Strat Plan item #13)		19,000	19,000	LPS	*0%*	$ -
Develop and implement a stewardship education program (strat plan item # 21)	9,000	15,000	24,000	TAS	*100%*	$ 24,000
Implementation of the Trust Reconciliation Action Plan (strat plan item #18, 19)		17,000	17,000	TAS	*100%*	$ 17,000
Amend the Policy Statement project (strat plan item # 10,16,22,23)	19,400	10,000	29,400	TAS	*100%*	$ 29,400
Develop heritage overlay mapping (strat plan item #19.1) - $25K funded by HWI grant		30,000	30,000	LPS	*0%*	$ -
Secretariat Function (Strat Plan item # 21)		12,000	12,000	TAS	*100%*	$ 12,000
Website Refresh (Strat Plan #14) - new funds required		7,000	7,000	TC-ITC-LPS	*27%*	$ 1,870
Governance, Management, Operations Review (pending addition to Strat Plan)		75,000	75,000	TC-LPS	*15%*	$ 10,875
Prior Year project carryover - Eelgrass mapping phase 1	50,000		50,000	LPS	*0%*	$ -
Total transfer from General Revenue Surplus Fund (GRSF)	78,400	280,000	**358,400**			120,145
Allocation of Funding Transferred from SSIWPA Special Requisition Surplus Funds:						
Development of strategic watershed protection plan for SSI (contractor)	-	50,000	50,000	LPS - SSI	*0%*	$ -
Development of a Weston Lake water availability and Climate Change Assessment Study (contractor)	-	30,000	30,000	LPS - SSI	*0%*	$ -
Total transder from SSIWPA reserve fund	-	80,000	**80,000**			$ -
Allocation of Funding Transferred from LTC Project Specific Reserve Fund:						
DPA review	-	5,000	5,000	LPS - SP	*0%*	$ -
Protection of the CDF Ecosystem - PHASE 2	-	5,000	5,000	LPS - SSI	*0%*	$ -
Ganges Village Planning (initation phase)	-	93,000	93,000	LPS - SSI	*0%*	$ -
Pool for Allocation to LTCs in Year	-	39,000	39,000	LPS	*0%*	$ -
RPC OCP Review support	-	17,000	17,000	LPS	*0%*	$ -
	-	159,000	**159,000**			$ -
TOTAL TRANSFER FROM ACCUMULATED SURPLUS FUNDS			**597,400**			

Islands Trust
Summary of Strategic Plan Projects and New Staff
Fiscal Year: 2021/22

CATEGORY	DESCRIPTION		AMOUNT	*Funding Source*
STRATEGIC PLAN				
	Create a model DPA for LTC-BIM OCP bylaws to protect CDF zones throughout the Trust Area (Strat Plan item #2)		5,000	*Surplus*
	* Finish mapping and develop water budgets for groundwater aquifers in the Trust Area (Strat Plan Item #8)		50,000	*Surplus*
	* Develop model land use reg. re: FW sustainability incl. groundwater, rainwater catchment, greywater recycling (Strat Plan Item #9)		5,000	*Surplus*
	* Implement actions in 'TC Strategic Actions' and develop model density bonus bylaws for LTC consideration (Strat Plan item #16)		10,000	*Surplus*
	* Develop set of climate change, demographic + enviro. data along with performance criteria (strat plan item #12)		25,000	*Surplus*
	* Broadcast public meetings (Strat Plan item #13)		19,000	*Surplus*
	* Develop and implement a stewardship education program (strat plan item # 21)		24,000	*Surplus*
	Implementation of the Trust Reconciliation Action Plan (strat plan item #18, 19)		17,000	*Surplus*
	* Amend the Policy Statement project (strat plan item # 10,16,22,23)		29,400	*Surplus*
	Develop heritage overlay mapping (strat plan item #19.1)		55,000	*Surplus $30K; HWI Grant $25K*
	* Secretariat Function (Strat Plan item # 21)		12,000	*Surplus*
	Website Refresh (Strat Plan #14) - new funds required		7,000	*Surplus*
	Freshwater stretegy (Strat Plan item #7)		86,000	*HWI Grant $86K*
	Governance, Management, Operations Review (pending addition to Strat Plan)		75,000	*Surplus*
	* *Prior Year project carryover - Eelgrass mapping phase 1*		50,000	*Surplus*
	Total Strategic Plan Projects		**469,400**	
STAFFING (Permanent)				
	Planner 2 (GAB Office), *funded by taxes*			
	Remove Planner 1 position (includes estimated OT)	(62,226)		
	Add Planner 2 position (includes estimated OT)	72,720		
	Benefits cost impact	2,665	**13,159**	*Taxes*
	Island Planner (GAB Office), *funded by taxes*			
	Remove Planner 2 position (includes estimated OT)	(69,577)		
	Add Island Planner position (includes estimated OT)	82,155		
	Benefits cost impact	3,195	**15,773**	*Taxes*
	Bylaw Enforcement Officer *(FT, estimated start date May 15, 2021), funded by taxes*			
	Salary (includes estimated OT)	58,267		
	Benefits	16,146		
	Travel	4,286		
	Mobile Phone	617		
	Computer - Laptop	2,500		
	Training	783	**82,599**	*Taxes*
	Total New Staff (P) Costs		**111,531**	
STAFFING (Temporary)				
	ITC - SAR Program Coordinator *(FT, estimated start date April 1, 2021), funded by grant*			
	Salary (includes estimated OT)	69,422		
	Benefits	17,633		
	Travel	1,000		
	Mobile Phone	-		
	Computer - Laptop	-		
	Training	500	**88,555**	*SAR grant*
	ITC Co-op Student *(FT, 4 months) funded by grant*			
	Salary	12,723		
	Benefits	3,232		
	Pacific Leaders Tuition Grant	1,254		
	Travel	3,252		
	Mobile Phone	-		
	Computer - Desktop	250		
	Training	-	**20,710**	*SAR grant*
	Bylaw Communications Specialist *(PT 50%, estimated start date June 1, 2021), funded by taxes*			
	Salary (includes estimated OT)	27,403		
	Benefits	6,857		
	Travel	500		
	Mobile Phone	-		
	Computer - Laptop	-		
	Training	500	**35,260**	*Taxes*
	FW Co-op Student *(FT, 4 months), funded by taxes*			
	Salary	14,955		
	Benefits	3,799		
	Pacific Leaders Tuition Grant	1,254		
	Travel	-		
	Mobile Phone	-		
	Computer - Desktop	250		
	Training	-	**20,257**	*Taxes*
	GAB Administrative Assistant, (PT 20%, April 1, 2021) *funded by taxes*			
	Salary	9,871		
	Benefits	2,507		
	Travel	-		
	Mobile Phone	-		
	Computer - Desktop	-		
	Training	-	**12,379**	*Taxes*
	Total New Staff (T) Costs		**177,161**	

Budget Funding Request
Short-Form Business Case

This business case is a Staff recommendation, and is subject to Local Planning Committee approval of its work program for FY21/22.

<table>
<tr><th colspan="2">TO BE COMPLETED BY INITIATOR</th></tr>
<tr><td>Initiated by: David Marlor</td><td rowspan="3"><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: ___________________

X Other – please describe: _Strategic Plan Program</td></tr>
<tr><td>Business Area: Local Planning Committee</td></tr>
<tr><td>Name of Request:

Create a model development permit area for Local Trust Committee-Bowen Island Official Community Plans bylaws to protect Coastal Douglas fir zones throughout the Trust Area

$5,000</td></tr>
<tr><td>Date of Funding Request: October 8, 2020</td><td>Funding Required for (date range):April 1 2021</td></tr>
<tr><td colspan="2">ISSUE/OPPORTUNITY:

Trust Council has adopted a new Strategic Plan. Create a model development permit area for Local Trust Committee-Bowen Island Official Community Plans bylaws to protect Coastal Douglas fir zones throughout the Trust Area. Staff is recommending that this work be undertaken in FY20/21.

Regional Planning Committee passed the following resolution on Oct 8, 2020

That Regional Planning Committee forward to the Financial Planning Committee for inclusion in the Fiscal Year 2021/22 the business case for Strategic Plan Item No. 2 - to create a model development permit area for Local Trust Committee-Bowen Island Official Community Plans bylaws to protect Coastal Douglas-fir zones throughout the Trust Area.</td></tr>
</table>

PROJECTED RESULTS/DELIVERABLES:

Model bylaws to protect CDF and related ecosystems throughout the Trust Area.

RISK ASSESSMENT:

On Trust council's Strategic Plan for Fiscal Year 2021/22. Local Planning Committee has passed the following resolution:

That the Local Planning Committee request that the Financial Planning Committee include in the Fiscal Year 2021/22 Budget $5,000 for Strategic Plan Item No. 2 - to create a model development permit area for Local Trust Committee-Bowen Island Official Community Plans bylaws to protect Coastal Douglas-fir zones throughout the Trust Area

Risk work will not be undertaken is low.

ALTERNATIVES CONSIDERED:

Option 1: Undertake the work in-house using dedicated planning staff. This would require allocation of planner time to this project, and a budget of $5,000 to cover legal review.

Option 2: Hire a consultant to undertake the review, and/or development of the model bylaws. Some staff time required to manage the consultant. Budget would need to cover the cost of the consultant estimated at $8,000, plus legal review of $2,000.

Option 3: A hybrid of 1 and 2, with some work being undertaken by planning staff, with support from a consultant. This would require $3,000 for consulting and $2,000 for legal review.

CRITICAL SUCCESS FACTORS:

Completion of model bylaws by the end of FY21/22.

RECOMMENDED OPTION:

Option 3 is recommended to use staff knowledge and consultant resources to undertake the work in as cost effectively as possible.

COST/BENEFIT ANALYSIS:

<u>Quantitative Analysis:</u>

$3,000 for consulting
$2,000 for legal
$5,000 total request

As this is a program project, there will be no cost saving by undertaking this. Some staff saving is anticipated over each local trust committee undertaking this work independently, provided that most local trust committees are willing to adopt the model bylaws into their bylaws.

Product will be added to the Standard OCP/LUB bylaw (model bylaws) that will form the basis of any updates or reviews of local trust committee bylaws.

Qualitative Analysis:

This will further the Islands Trust Mandate and the Strategic Plan of Trust Council by providing further protection options for the CDF and associated ecosystems.

PURCHASING PROCEDURE:

As per Islands Trust process for hiring consultants.

PROPOSED IMPLEMENTATION STRATEGY:

As determined by the Local Planning Committee.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Reports to Trust Council via Local Planning Committee.

David Marlor, Director, Local Planning Services	October. 8, 2020
Initiator Name and Title	Date
Local Planning Committee	October 8, 2020
Reviewed by: Name and Title	Date

REVIEWED BY MANAGEMENT TEAM:	
Approved in Concept for Inclusion in Draft Budget?	__ **YES** ___ **NO**
Business Case reviewed by management team or CAO?	___ **YES** __ **NO**

Next steps:

- If approved-in-concept by management:
    - 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 a business case will be developed by the initiative owner and forwarded to FPC.

- If not approved-in-concept by management:
  - Funding for the request will not be included in Draft 1, Version 1 of the budget, and no business case will be forwarded to FPC. However, notice of the unapproved concept will be highlighted for the Committee.

Islands Trust

Budget Funding Request
Short-Form Business Case

This business case is a Staff recommendation, and is subject to Local Planning Committee approval of its work program for FY21/22.

TO BE COMPLETED BY INITIATOR	
Initiated by: David Marlor	**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:** _Strategic Plan Program
Business Area: Local Planning Committee	
Name of Request: Continue mapping of groundwater aquifers in the Islands Trust Area. $50,000	
Date of Funding Request: October 8, 2020	**Funding Required for (date range):April 1 2021**

ISSUE/OPPORTUNITY:

Trust Council has adopted a new Strategic Plan. Map and develop water budgets for groundwater aquifers in the Trust Area (Strategic Plan Item 8).

Regional Planning Committee passed the following resolution on October 8, 2020

> *That Regional Planning Committee forward to the Financial Planning Committee for inclusion in the Fiscal Year 2021/22 the business case for Strategic Plan Item No. 8 - to finish mapping and develop water budgets for groundwater aquifers in the Trust Area*

PROJECTED RESULTS/DELIVERABLES:

At end of multi-year project, mapping of all groundwater aquifer recharge areas in the Islands Trust.

RISK ASSESSMENT:

On Trust council's Strategic Plan for Fiscal Year 2021/22. Local Planning Committee has passed the following resolution:

> *That Local Planning Committee request that the Financial Planning Committee include in the Fiscal Year 2021/22 Budget $50,000 for Strategic Plan Item No. 8 - to finish mapping and develop water budgets for groundwater aquifers in the Trust Area.*

Risk work will not be undertaken is low. Work already completed for the southern islands and underway for some northern islands. This work is expected to largely complete the project.

ALTERNATIVES CONSIDERED:

Option 1: Hire consultants/contractors to undertake the work using methodology undertaken for previous mapping projects.

Option2: Not undertake the work. As specialised work, this work cannot be completed using existing staff resources.

CRITICAL SUCCESS FACTORS:

Completion of mapping for entire Trust Area by end of term (November 2022).

RECOMMENDED OPTION:

Option 1 is recommended to use staff knowledge and consultant resources to undertake the work in as cost effectively as possible.

COST/BENEFIT ANALYSIS:

<u>Quantitative Analysis:</u>

$40,000 for consultant
$10,000 for peer review and incidental

As this is a program project, there will be no cost saving by undertaking this. Some saving is anticipated over each local trust committee undertaking this work independently as a single contract is easier to manage and resource over multiple contracts.

Product will be an added data layer for consideration during policy and regulatory planning work. It will also inform the province in water allocation budget updates for the islands.

<u>Qualitative Analysis:</u>

This will further the Islands Trust Mandate and the Strategic Plan of Trust Council by providing further protection options for groundwater.

PURCHASING PROCEDURE:

As per Islands Trust process for hiring consultants.

PROPOSED IMPLEMENTATION STRATEGY:

As determined by the Local Planning Committee.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Reports to Trust Council via Local Planning Committee.

David Marlor, Director, Local Planning Services
Initiator Name and Title

September. 24, 2020
Date

Regional Planning Committee
Reviewed by: Name and Title

October 8, 2020
Date

REVIEWED BY MANAGEMENT TEAM:	
Approved in Concept for Inclusion in Draft Budget?	__ **YES** ___ **NO**
Business Case reviewed by management team or CAO?	___ **YES** __ **NO**

Next steps:

- If approved-in-concept by management:
  - 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 a business case will be developed by the initiative owner and forwarded to FPC.
- If not approved-in-concept by management:
  - Funding for the request will not be included in Draft 1, Version 1 of the budget, and no business case will be forwarded to FPC. However, notice of the unapproved concept will be highlighted for the Committee.

Islands Trust

Budget Funding Request
Short-Form Business Case

This business case is a Staff recommendation, and is subject to Local Planning Committee approval of its work program for FY21/22.

TO BE COMPLETED BY INITIATOR	
Initiated by: David Marlor	**<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:** _Strategic Plan Program
Business Area: Local Planning Committee	
Name of Request: Develop a model land use regulation regarding freshwater sustainability including groundwater, rainwater catchment and greywater recycling. $5,000	
Date of Funding Request: October 8, 2020	**Funding Required for (date range):April 1 2021**

ISSUE/OPPORTUNITY:

Trust Council has adopted a new Strategic Plan. Develop a model land use regulation regarding freshwater sustainability including groundwater, rainwater catchment and greywater recycling. (Strategic Plan Item 9).

Regional Planning Committee passed the following resolution on October 8, 2020

That Regional Planning Committee forward to the Financial Planning Committee for inclusion in the Fiscal Year 2021/22 the business case for Strategic Plan Item No. 9 - to develop a model land use regulation regarding freshwater sustainability including groundwater, rainwater catchment and greywater recycling

PROJECTED RESULTS/DELIVERABLES:

Use groundwater aquifer mapping to develop model bylaws to promote freshwater sustainability.

RISK ASSESSMENT:

On Trust council's Strategic Plan for Fiscal Year 2021/22. Local Planning Committee has passed the following resolution:

> *that Local Planning Committee request that the Financial Planning Committee include in the Fiscal Year 2021/22 Budget $5,000 for Strategic Plan Item No. 9 - to develop a model land use regulation regarding freshwater sustainability including groundwater, rainwater catchment and greywater recycling.*

Risk work will not be undertaken is low. Groundwater mapping is completed for the southern islands and expected to be completed for several northern islands my March 31, 2021, with remaining islands to be completed in 2021/22.

ALTERNATIVES CONSIDERED:

Option 1: Hire a consultant to undertake development of model bylaws. Cost would be about $10,000. This option would require knowledge of the groundwater mapping project, and close liaison with the Senior freshwater specialists.

Option2: Undertake the work using planning staff resources allocated to the Regional Planning Committee in cooperation with the Senior Freshwater Specialists. Some outside assistance (contractual) work may be required. This option is estimated to cost $5,000.

CRITICAL SUCCESS FACTORS:

Completion of model bylaws for inclusion in the model standardised official community plan and land use bylaw so they are considered in any future review of OCPs and LUBs, and to be circulated to local trust committees and Bowen Island Municipality for consideration.

RECOMMENDED OPTION:

Option 2 is recommended to use staff knowledge and consultant resources to undertake the work in as cost effectively as possible.

COST/BENEFIT ANALYSIS:

<u>Quantitative Analysis:</u>

$4,000 for consultant
$1,000 for legal review

As this is a program project, there will be no cost saving by undertaking this. Some saving is anticipated over each local trust committee undertaking this work independently as a single contract is easier to manage and resource over multiple contracts.

Product will be included in the model standardised official community plan and land use bylaw so they are considered in any future review of OCPs and LUBs, and to be circulated to local trust committees and Bowen Island Municipality for consideration.

Qualitative Analysis:

This will further the Islands Trust Mandate and the Strategic Plan of Trust Council by providing further protection options for freshwater.

PURCHASING PROCEDURE:

As per Islands Trust process for hiring consultants.

PROPOSED IMPLEMENTATION STRATEGY:

As determined by the Regional Planning Committee.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

Reports to Trust Council via Regional Planning Committee.

David Marlor, Director, Local Planning Services	September 24, 2020
Initiator Name and Title	Date
Regional Planning Committee	October 8, 2020
Reviewed by: Name and Title	Date

REVIEWED BY MANAGEMENT TEAM:	
Approved in Concept for Inclusion in Draft Budget?	**__ YES ___ NO**
Business Case reviewed by management team or CAO?	**___ YES __ NO**

Next steps:

- If approved-in-concept by management:
    - 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 a business case will be developed by the initiative owner and forwarded to FPC.
- If not approved-in-concept by management:

- Funding for the request will not be included in Draft 1, Version 1 of the budget, and no business case will be forwarded to FPC. However, notice of the unapproved concept will be highlighted for the Committee.

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: David Marlor

Business Area: Local Planning Committee

Name of Request:

Implement the high priority actions outlined in the Affordable Housing in the Trust Area: Strategic Actions for Islands Trust previously referred by Trust Council:

- Develop model density bonus bylaws for consideration of implementation in local trust area land use bylaws.

$10,000

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:** _Strategic Plan Program

Date of Funding Request: October 12, 2020

Funding Required for (date range):April 1 2021

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.)*

Trust Council has adopted a new Strategic Plan. Implement the high priority actions outlined in the Affordable Housing in the Trust Area: Strategic Actions for Islands Trust previously referred by Trust Council. Staff is recommending that this continue in FY21/22 by undertaking work developing model density bonus bylaws for consideration of implementation in local trust area land use bylaws.

The Regional Planning Committee passed the following resolution on October 8, 2020

That Regional Planning Committee forward to the Financial Planning Committee for inclusion in the Fiscal Year 2021/22 the business case for Strategic Plan Item No. 16 - to implement the high priority action outlined in the Affordable Housing in the Trust Area: Strategic Actions for Islands Trust previously referred by Trust Council: Develop model density bonus bylaws for consideration of implementation in local trust area land use bylaws

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

The funding request for FY21/22 is to cover costs associated with development of model policy and regulations. $5,000 is reserved for legal review of the draft. $5,000 is reserved for consultant/research assistance to planning staff undertaking this work. This work on density bonusing would be focussed on how this tool could be used to improve housing affordability in the Islands Trust Area.

RISK ASSESSMENT: *(Discuss potential risk factors associated with this work, if identified.)*

Risk that local trust committees may not adopt bylaws based on the model 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 - i.e. do nothing - and the anticipated results of that action.*)

Option 1: Undertake the work in-house using dedicated planning staff. This would require allocation of planner time to this project, and a budget of $5,000 for legal review, and $5,000 for consultant/research assistance. This work would involve review of existing bylaws, practices used in other areas, and recommendations on approaches to use floor area ratio for housing. This is to further affordable housing on the islands. A model bylaw would be presented to RPC.

Option 2: Hire a consultant to undertake the work. Given the potential scope, $10,000 should be allocated for a contract, and $5,000 reserved for legal review.

CRITICAL SUCCESS FACTORS: (*What related factors have been identified? What risks are involved*?)

Model bylaws with recommended policy and regulations by end of FY21/22.

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

Option 1 is recommended to tap into external expertise and obtain advice in this area.

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>

$5,000 for legal review
$5,000 for consultant/research assistance
$10,000 total request.

As this is a program project, there will be no cost saving by undertaking this. Work on developing model bylaws can be more efficient than each local trust committee undertaking the work individually provided that most local trust committees are willing to adopt the model bylaws into their bylaws.

Qualitative Analysis:

This will further the Strategic Plan of Trust Council by providing model bylaws for LTC to consider in regards to density bonuses.

PURCHASING PROCEDURE: *(describe any purchasing processes that will be needed to support this initiative (i.e. Direct Award, RFP, ITQ to qualified vendor)*

As per Islands Trust process for hiring consultants.

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?)*

As determined by the Regional Planning Committee.

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

Reports to Trust Council via Regional Planning Committee.

David Marlor, Director, Local Planning Services	September 24, 2020
Initiator Name and Title	Date
Regional Planning Committee	October 8, 2020
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 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, but not included in the budget draft.

Budget Funding Request
Short-Form Business Case

Islands Trust

TO BE COMPLETED BY INITIATOR	
Initiated by: Clare Frater, Director, Trust Area 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** ☐ **Temporary** Temp Duration: ___________________ ☐ **Other – please describe:** ______________________
Business Area: Trust Area Services	
Name of Request: Develop climate change, demographic, and environmental data sets and climate change performance criteria. $25,000	
Date of Funding Request: October 5, 2020	**Funding Required for (date range):** Fiscal 2021/22

ISSUE/OPPORTUNITY:
Strategic Plan Item 12 is:

a) a set of climate change, demographic and environmental data; and
b) performance criteria in order to identify the effects of climate change in the Trust Area and to measure mitigation and adaptation efforts.

The Climate Change Indicators Project is being delivered in phases. In Phase I (2020/21), Trust Programs Committee contracted Pinna Sustainability to provide a report outlining a shortlist of potential climate change indicators suitable for the Islands Trust Area. In the briefing about the report, staff noted: *Although it was out of the scope of this project to estimate a budget for data collection, there was general consensus among staff and trustees that there would be little value in Islands Trust investing large sums of money in broad-based data collection for the Trust Area as many relevant climate change indicators are more squarely under the purview of other levels of government. Rather, it is recommended that the purpose and scope of the Climate Change Indicators Project be refined and narrowed to focus on tangible, easily measurable indicators related directly to* *the mandate and climate action priorities of Islands Trust and Islands Trust Conservancy. Where more broad-based climate change data sets are desired to inform the Trust's long-term decision-making and climate action planning, it was recommended that the Trust advocate to other levels of government (i.e. regional districts, provincial and federal governments) and collaborate with partner agencies to access those data sets.*

Further, staff has received correspondence from My Sea to Sky Society and a group of partner agencies including Climate Caucus, BCIT, UVic, and the Climate Action Secretariat, indicating that they plan to apply for a multi-million dollar grant to develop a Climate Action Report Card tool that will build capacity for local governments to track and report greenhouse gas emissions every year. They have invited Islands Trust to participate as a pilot project and are keen to work with the Trust to develop meaningful indicators for small rural island communities in the Trust Area.

The $25,000 amount in the resolution is the amount earmarked in the Gross Budget and Implementation pages of the Trust Council 2018-2022 Strategic Plan.

PROJECTED RESULTS/DELIVERABLES:

Phase Two of this project (2021/22 and future years) will involve fostering partnerships with First Nations, as well as other levels of government and academic/civil society organizations, in the development of climate change related data sets and ongoing monitoring and reporting. This may involve hiring a third-party contractor or student to coordinate data collection and liaise with partner agencies.

> **TPC-2020-042**
> **It was MOVED and SECONDED,**
> that Trust Programs Committee request that the Financial Planning Committee include in the Fiscal Year 2021/22 Budget $25,000 for Strategic Plan Item No. 12 - Develop i) a set of climate change, demographic and environmental data and ii) performance criteria in order to identify the effects of climate change in the Trust Area and to measure mitigation and adaptation efforts.

RISK ASSESSMENT:

A risk for this project is that staff cannot retain an appropriately qualified contractor or cannot develop the desired partnerships. A further risk is that the desired data sets may be too impractical or expensive to collect.

ALTERNATIVES CONSIDERED:

Option 1: Budget a reduced funding amount.

Option 2: Defer work on the project to FY22/23. This option would delay completion of development of data sets and performance criteria in the Trust Area by one year.

CRITICAL SUCCESS FACTORS:

The project will require advice and support from Islands Trust Geographic Information Systems staff and Administrative Services staff, and for climate-related data, willing partners with the capacity to develop the desired climate related data sets.

RECOMMENDED OPTION:

That $25,000 be budgeted for Strategic Plan Item No. 12 - Develop i) a set of climate change, demographic and environmental data and ii) performance criteria in order to identify the effects of climate change in the Trust Area and to measure mitigation and adaptation efforts.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:
$25,000 to contribute to a larger partnership.

Qualitative Analysis:
High quality data sets can support informed and ecosystem-based decisions about the Islands Trust Area and the effectiveness of its climate change mitigation and adaptation efforts.

PURCHASING PROCEDURE:

Contractor will be hired in accordance with Policy 6.5.3 on Procurement.

PROPOSED IMPLEMENTATION STRATEGY:

Staff will work with Trust Programs Committee to develop a project charter and communications plan. Staff with then hire a contractor to work with staff, partner agencies and Trust Programs Committee to coordinate the collection and dissemination of relevant data.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

The project will involve collaborating with other agencies, including the Province of BC, to determine what data sharing is available.

Clare Frater / Director, trust Area Services	October 5, 2020
Initiator Name and Title	**Date**
Reviewed by: Name and Title	**Date**

Islands Trust

Budget Funding Request
Short-Form Business Case

TO BE COMPLETED BY INITIATOR

Initiated by: Mark van Bakel, Information Services Coordinator **Business Area:** Administrative Services - Information Services **Name of Request:** Broadcasting of Public Meetings $18,672	**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:** ______________________
Date initiated: September 24, 2020	**Funding Required for (date range):** Fiscal 2021/22

BACKGROUND:

Islands Trust strategic plan includes the following strategy: #13 Develop the capacity to broadcast public meetings of Local Trust Committees, Council Committees and Trust Council.

Trust Council approved an amount of $7,100 to trial meeting broadcasting with a subset of Local Trust Committees (LTCs) in the year, prior to determining if this was a desired undertaking for all public meetings at the Trust.

Prior to commending the trial, COVID-19 forced the Trust to revise how public meetings are conducted to comply with health and safety regulations. This reimagining of meeting delivery resulted in all Islands Trust public meetings, including LTC, ITC, Council Committee, and Trust Council meetings being conducted under a fully digital model using the Zoom Webinar and Meeting platforms. In addition to providing a safe and cost effective alternative to physical meetings, Zoom also facilitates live streaming for members of the public using a contracted private streaming service, in full compliance with the *Freedom of Information and Protection of Privacy Act (*FOIPPA). In effect, the 2020/21 budgeted trial planned for a portion of LTCs was been expanded to all Committees by necessity as a result of the pandemic. However, as health restrictions ease and the ability to return to physical meetings arises, a decision will need to be made as to how this streaming initiative will continue, if at all. This decision will have varying budget implications.

PROBLEM STATEMENT/OBJECTIVES:

Under the current fully digital mode of conducting meetings, the public has three ways to view/engage in Islands Trust meetings:

1. Via Zoom as a meeting attendee in the session
   This option allows the public to participate in a meeting (ie: speak at a town hall session) as directed by the meeting Chair and enabled by the meeting host.
2. By watching the Live Stream online as the meeting happens
   This option simply allows members of the public to view the meeting as it unfolds but does not provide participation opportunities. Meeting viewing is provided by way of a web link.
3. By watching the recorded meeting posted online subsequent to the meeting time (called Video on Demand (VOD)).
   This option is similar to option 2 in that it allows for meeting viewing only, but no participation. This option provides the ability to watch the meeting at a later date.

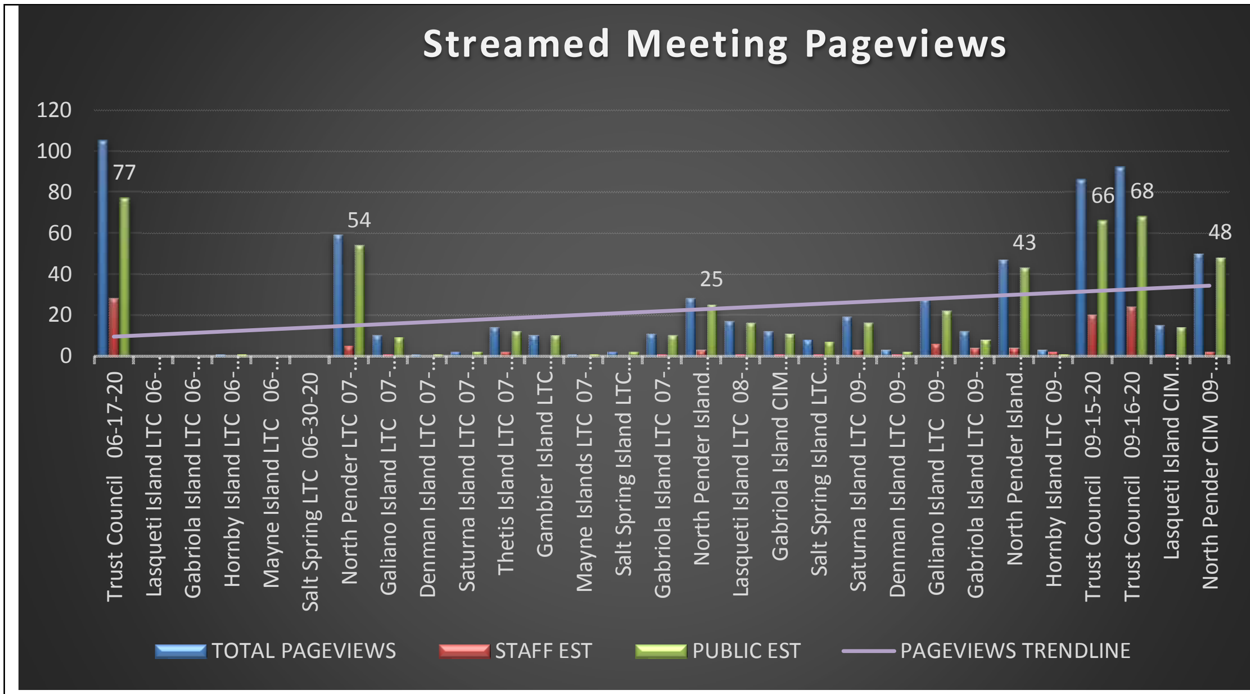
In the coming fiscal year, the manner in which meetings are conducted will depend in part on the evolving external COVID-19 protocols. However, as life returns to a more usual standard, decisions will need to be made internally as to how public meetings should continue. Currently identified options include: the COVID-19 status quo, relying entirely on digital participation; a hybrid approach integrating both digital attendees with physical public venues; and a return to purely physical meetings. The technology implications of each of the identified options and the associated cost estimates are provided in this report.

PROJECTED RESULTS/DELIVERABLES:
Broadcasting of public meetings in line with strategic plan item 13 which allows for increased engagement with Islands Trust.

ALTERNATIVES CONSIDERED:

<u>OPTION 1: CONTINUE WITH FULLY DIGITAL PUBLIC MEETINGS</u>
Digital meetings have provided a new way for members of the public to engage with and learn about Islands Trust. Analytics tracking of meeting views since June 17, 2020, provides preliminary information regarding meeting viewership online (see Chart below). Since analytics tracking began, there have been a total of 74 Zoom webinars/meetings which have yielded the following:

- A total of 2025 Zoom participants (i.e. panelists + attendees). We are currently unable to effectively extract the number of attendees (i.e. public) but are working to remedy this;
- An estimated 526 live stream views, with Trust Council and North Pender LTC meetings attracting the greatest public streaming volumes.



Islands Trust's private streaming service provider live streams Zoom content and provides unlimited data storage at a cost of $700/month. In addition, in order to facilitate full public participation in Islands Trust meetings, two additional webinar licenses have been procured at an annual cost of $1,272 annually. The following table describes the estimated cost of maintaining fully digital meetings in fiscal 2020/21.

ITEM	Units Required	Cost per Unit	Total Cost
Private Streaming Service & Storage	1	$8,400	$8,400
Zoom Webinar License	2	$636	$1,272
TOTAL			**$9,672**

This option provides significant savings in the area of staff and trustee travel costs (including meal and accommodation); reduces travel time for staff which results in less OT expense and an increase in time for other work; reduces meeting hall rental costs; reduces Islands Trust's operational carbon footprint; and creates time and expense savings for public attendees while increasing the public's ability to engage in Islands Trust work.

OPTIONS 2: A HYBRID MODEL - DIGITAL + PHYSICAL ATTENDEES

When public meeting venues are once again permitted under health regulations, a decision to incorporate this manner of meeting back into Islands Trust operations may be made. An option to integrate public meeting venues into a hybrid in-person and digital model is possible, but accommodating two modes of delivery into one model creates twice as much effort and similarly the same increase in technology costs. In this option, the Zoom platform would continue to be used for participants who wish to remain remote, and in-person attendees would be integrated into the Zoom meeting with additional on-site video and audio hardware to capture the physical attendees as a single Zoom participant with a single camera view/audio track. The following table describes the estimated cost of integrating public venue attendees into the digital Zoom and live streaming approach.

ITEM	Units Required	Cost per Unit	Total Cost
Audio/Visual Capture Device	4	$1,000	$4,000
Control Unit (TC meetings only)*	1	$5,000	$5,000
Private Streaming Service & Storage	1	$8,400	$8,400
Zoom Webinar License	2	$636	$1,272
TOTAL			**$18,672**

** The number of attendees and speaker configuration associated with Trust Council requires multiple cameras, requiring a production control unit for camera management.*

Above estimates include only technology costs and do not contemplate the possibility that additional staff support or time may be required to set up the hardware at the physical meeting location or support for this function.

<u>OPTION 3: PHYSICAL ATTENDEES ONLY</u>

If physical meeting venues once again become the preference and standard for all public meetings, the option to revert to the 2019 streaming recommendations (See Item 12.8 Streaming Committee Meetings: Information Technology Considerations Briefing of the September 18, 2019 Trust Council meeting) and employ on-site audio, video and encoding hardware to live stream meeting proceedings is available.

The following table outlines the costs of physical meeting configurations, along with the option to stream the proceedings, while eliminating the option for remote participation. Zoom would no longer be employed as the standard platform. Meeting content would be recorded via audio/visual capture devices, encoded locally at the meeting, and broadcasted via the existing streaming service. Note that the 2019 recommendations have been adjusted to reflect the significant savings in network storage requirements in light of the existing private streaming service contract which includes data storage. Since Zoom webinars would no longer be the standard platform for meetings, the cost for two additional licenses would no longer be required which has been accounted for in the estimated figures.

ITEM	Units Required	Cost per Unit	Total Cost
Audio/Visual Capture Device	4	$1,000	$4,000
Control Unit (TC meetings only)	1	$5,000	$5,000
Private Streaming Service & Storage	1	$8,400	$8,400
Zoom Webinar License	-2	-$636	-$1,272
Encoder	3	$5000	$15,000
Post-Processing Software	1	$500	$500
TOTAL			**$31,628**

Above estimates include only technology costs and do not contemplate the possibility that additional staff support or time may be required to set up the hardware at the physical meeting location or support for this function.

CRITICAL SUCCESS FACTORS:

Appropriate technology for desired manner of meeting conduction; appropriately trained staff to administer technology; and, appropriately informed public to make the undertaking worthwhile.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:
Continued communications and notices currently underway for public meetings, including notice of physical and digital attendance options with links to livestreams on the website. News releases would be circulated as deemed necessary by the Communications team.

BENEFIT/COST ANALYSIS SUMMARY:
Option 1 – Lowest cost option; staff and trustees hold knowledge and skill in this meeting delivery model given current use; no additional purchases of hardware which would require refresh periodically; provides a significant increase in the ability of the public to engage and participate in, or view, Islands Trust meetings; significantly reduces travel costs and staff time savings as outlined above.
Option 2 – Mid-level cost option; benefits mirror those outlined in Option 1, with the added benefit of physical attendance for members of the public who may have limited access to reliable internet for digital attendance as well as providing compliance with current, non-pandemic legislated meeting requirements to have physical locations for public meetings.
Option 3 – Highest cost option; no staff time or travel cost savings; increased training for staff on new hardware; increased staff time to process meeting recordings post-meeting; no digital attendance options for the public which restricts access to engagement opportunities.

RECOMMENDED DECISION:
If meeting streaming remains an objective of Islands Trust after the current year 'trial', and health restrictions lift to allow for physical meetings, staff recommend Option 2 – A Hybrid Model, digital and physical attendees.

Staff will include amounts for meeting streaming under Option 2 in the fiscal 2020/21 budget unless directed otherwise.

PURCHASING PROCEDURE:
Software is already in use with no additional purchases required. Zoom software renewals would take place in the new fiscal year as required.
Hardware purchases will be made via minimum of three quotes from known vendors or via an ITQ process.

Mark van Bakel, Information Services Coordinator	September 24, 2020
Initiator Name and Title	**Date**
Julia Mobbs, Director, Administrative Services Russ Hotsenpiller, Chief Administrative Officer	September 24, 2020 September 25, 2020
Reviewed by: Name and Title	**Date**

Islands Trust

Budget Funding Request
Short-Form Business Case

TO BE COMPLETED BY INITIATOR	
Initiated by: Clare Frater, Director, Trust Area Services **Business Area:** Trust Area Services **Name of Request:** Stewardship Education Program $24,000 ($15,000 from 2021/22 budget and $9,000 carried forward from 2020/21 budget)	**<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:** Legal Services
Date of Funding Request: October 5, 2020, amended February 1, 2021	**Funding Required for (date range):** Fiscal 2021/22

ISSUE/OPPORTUNITY:

Strategic Plan Item 21 is to develop and implement a stewardship education program directed towards the public, industry and stakeholders in the Trust Area. There are many opportunities to deliver stewardship education programming in the Trust Area. Trust Programs Committee will develop a project charter(s) to guide the specifics of the stewardship education program after being presented with a range of options by staff.

On August 13, 2020, the Trust Programs Committee passed the following resolution:

> **TPC-2020-043**
> **It was MOVED and SECONDED,**
> that Trust Programs Committee request the Financial Planning Committee include in the Fiscal Year 2021/22 Budget $15,000 for Strategic Plan Item No. 21 - Develop and implement a stewardship education program directed towards the public, industry and stakeholders in the Trust Area.

The $15,000 amount in the resolution above is the amount earmarked in the Gross Budget and Implementation pages of the Trust Council 2018-2022 Strategic Plan.

Staff have forecast that $9,000 will remain in the Stewardship Education Program budget at the end of the 2020/21 fiscal year and that these funds will be required to implement the Program as desired by Trust Programs Committee is 2021/22.

PROJECTED RESULTS/DELIVERABLES:
Provide educational programming and materials on topics to be determined by Trust Program Committee (TPC).

Trust Programs Committee has discussed that potential programming could include presentations/outreach to new land purchasers and professional practitioners such as realtors, dock installers, surveyors, builders, heavy equipment operators, and/or other delivery methods/audiences.

RISK ASSESSMENT:

This project would require that sufficient staff time be available to deliver the initiative.

ALTERNATIVES CONSIDERED:

Option 1: Budget a reduced funding amount.

Option 2: Defer work on the project to FY22/23.

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 $24,000 be budgeted for the Stewardship Education Project.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

- $24,000 for the Stewardship Education Program

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 change, 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: The implementation of this project will be determined by Trust Programs Committee via a project charter to be approved in Spring 2021. Work would be completed by March 31, 2022.
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 / Director, Trust Area Services	October 5, 2020, amended February 1, 2021
Initiator Name and Title	**Date**
Reviewed by: Name and Title	**Date**

Islands Trust

Budget Funding Request
Short-Form Business Case

TO BE COMPLETED BY INITIATOR

<table>
<tr>
<td><u>Initiated by:</u>
Lisa Wilcox,
Senior Intergovernmental Policy Advisor</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:
Training and Reconciliation Initiatives</td>
</tr>
<tr>
<td><u>Business Area:</u>
Trust Area Services</td>
</tr>
<tr>
<td><u>Name of Request:</u>
Reconciliation Action Plan FY21/22

Total Budget Request: $16,950</td>
</tr>
<tr>
<td>Date of Funding Request: October 1, 2020</td>
<td>Funding Required for (date range): April 1, 2021 to March 31, 2022</td>
</tr>
</table>

ISSUE/OPPORTUNITY:

Other past year initiatives related to the Reconciliation Action Plan have achieved significant progress. Training and orientation sessions for staff and trustees were successfully implemented and engagement with First Nations, cultural knowledge holders, and Indigenous community members created new opportunities for sharing understanding, dialogue about core concerns, and principles. COVID-19 meant that some initiatives were not fully realized due to the inability to meet face to face in community. In many cases, a shift in focus, technology and connectivity limitations made it difficult to implement some Reconciliation Action Plan initiatives. Adapting to this challenge, the focus shifted to online engagement, and development of internal processes that would see long-term reconciliation principles integrated into the work of the Islands Trust.

This Islands Trust Reconciliation Action Plan is based on the following principles called the foundation documents:

Islands Trust First Nations Engagement Principles Policy

Islands Trust Reconciliation Declaration

Draft Principles that Guide the Province of British Columbia's Relationship with Indigenous Peoples **(relevant Principles)**

United Nations Declaration on the Rights of Indigenous Peoples **(relevant Articles)**

Truth and Reconciliation Commission: Calls to Action **(relevant Calls to Action)**

Declaration on the Rights of Indigenous Peoples Act (DRIPA)

Murdered and Missing Indigenous Women and Girls: Calls for Justice (relevant Calls)

PROJECTED RESULTS/DELIVERABLES:

Total budget request for FY21/22 is $16,950. The breakdown of the budget request are shown against the relevant items from Trust Council's Reconciliation Action Plan. Only those items with a budget request for FY21/22 are shown below.

1. Education/Training - Cultural Competency, Cultural Safety – FY2021/22 Total Budget: $4,750		
Goal/Action Item	**Details**	**Budget Forecast**
1.1 One to One Dialogue Sessions	• On-going • SIPA travel to each office twice per year. • Focus moves to land use planning and cultural safety.	• $500
1.2 Facilitated Workshop	• On-going • SIPA travel to each office once per year. • Focus moves to needs based topics.	• $500
1.5 Learning about the Land – The importance of place.	• Honorarium for speaker at LPS day or other scheduled meeting with Planning staff.	• $1,000
1.6 Speaker Series	• On-going • Cost for honorarium, travel costs, mileage, expenses for continuous learning session for trustees.	• $1,000
1.7 Lunch & Learn Series	• On-going • Cost for snacks, or lunch.	• $100
1.8 Indigenous Learning Series	• On-going • Honorarium for webinar speakers or on-site learning.	• $1,200
1.9 New Employee Orientation	• On-going • Travel for SIPA to regional offices or locations for training.	• $300

	• Mileage, travel, expenses.	
1.11 Monthly Learning Series	• On-going • Webinar or online	• $50
1.12 External Presentations/Education	• On-going • Travel costs, expenses for SIPA to location.	• $100
3. Policy & Procedures – FY2020/21 Total Budget: $4,850		
Goal/Action Item	**Detail**	**Budget Forecast**
3.2 Land Use Planning	• Honorarium for engagement with First Nations and cultural knowledge holders	• $2,500
3.4 Cultural Sites Preservation & Protection	• Initiative to define and engage on cultural site preservation and protection. • Travel and honorarium costs.	• $2,000
3.5 Review of Current Initiatives	• Review of files contract	• $250
3.6 Database	• Review of files contract	• $100
4. Cultural, Naming & Recognition Work – FY2021/22 Total Budget: $250		
Goal/Action Item	**Detail**	**Budget Forecast**
4.1 Naming and Recognition	• From time to time travel to various locations to engage in dialogue on naming and recognition. • Honorarium for dialogue on naming.	• $250
5. Liaison and Engagement with First Nations & Others – FY2021/22 Total Budget: $1,100		
Goal/Action Item	**Timeline**	**Budget Forecast**
5.1 Crown Agreements	• Engagement with other Ministries to update past Crown agreements	• $0
5.2 Community to Community Engagement	• Grant should be sought for UBCM funding	• Seek UBCM funding
5.3 Regional Districts & Islands Trust	• 2022 initiative	• N/A
5.4 Ministry Indigenous Relations and Reconciliation (MIRR) & Islands Trust	• On-going	• $0
5.5 First Nations & Islands Trust	• On-going	• $500

5.6 Treaty Table	• 2022 initiative	• N/A
5.7 Advocacy	• Work with First Nation Leadership Council	• $100
5.8 Protocol Agreements	• Review and engage on past protocol agreements • Further development and engagement with Naut'sa'mawt	• $500
6. Communications and Messaging – FY2021/22 Total Budget: $2,500		
Goal/Action Item	**Timeline**	**Leads**
6.1 Creation of Public Materials.	• Brochure and material • Design, writing, and engagement	• $2,000
6.2 Webpage	• Honorarium for Indigenous writing and posts	• $500
6.3 News Releases	• N/A	• N/A
6.4 On-going review	• N/A	• N/A
7. Cultural Working Group – FY2021/22 Total Budget: $3,500		
Goal/Action Item	**Detail**	**Budget Forecast**
7.2 Cultural Working Group Training	• Travel and mileage, expenses to locations and regional offices. • Honorarium for cultural knowledge holders.	• $2,500
7.3 Incident-based Liaison	• On-going	• $1,000

EC-2020-116
It was Moved and Seconded,
That the Executive Committee recommend that the Financial Planning Committee include $16,950 in the Fiscal Year 2021/22 for implementation of the Reconciliation Action Plan (Strategic Plan items 18,19).

RISK ASSESSMENT:

Implementation of the Reconciliation Action Plan is dependent on interagency cooperation and building relationships. COVID-19 restrictions and challenges may require shifting focus to online and technology based engagement until such time as community and on-site engagement can resume.

ALTERNATIVES CONSIDERED:

Option 1: Limit development of reconciliation process to a specialized single staff member. Cost of implementation would be reduced to salary, travel expenses, etc. This approach allows for implementation of some aspects of the Reconciliation Action Plan but limits cultural competency to one individual that retains most of the knowledge versus the dissemination of knowledge and skills to all staff.

Option 2: End initiatives at an organizational training level. Organizational training with cultural competency and cultural safety initiatives would allow for the dissemination of knowledge to most staff and trustees. However, without review of best practices and implementation of policy and process initiatives, Islands Trust will continue to work in the same way as an organization and may not be able to create the necessary relationships at a government-to-government level with First Nations to ensure that they are in line with Provincial and Federal reconciliation initiatives. This may ultimately lead to challenges to the jurisdictional relevance of the *Islands Trust Act* and organization as a whole.

Option 3: Do nothing. This may ultimately lead to possible litigation due to poor decision making and challenges to meaningful engagement, lack of ability to realize risks of decisions in relation to Aboriginal rights and title, treaty, and traditional territory factors.

CRITICAL SUCCESS FACTORS:

Over the past year the Reconciliation Action Plan success factors included standardization of resolutions related to implementation on reconciliation and UNDRIP with all Local Trust Committees (LTCs) with the exception of Bowen Island Municipality and Saturna Island LTC. Training and orientation standards were successfully implemented with training sessions held with all staff and trustees, with new staff orientation. Naming and recognition signage was successfully completed on Bowen Island with a process to implement region wide. The Cultural Working Group met separately (due to COVID-19) with cultural knowledge holders to learn about how to be on the land in a respectful way. Reconciliation communications included postings online and communications to community about specific initiatives and principles. Trustees began utilizing training understanding to create more meaningful and thoughtful engagements with First Nation elected officials. Staff began to realize tangible ways to incorporate reconciliation into the object and mandate of the Islands Trust and Islands Trust Conservancy.

The past two years have established a solid foundation to build on the coming work that needs to be undertaken. Staff and trustees have engaged in a meaningful way to acknowledge the history and legacy that is part of the Islands Trust Area. Having undertaken this internal work, staff and trustees can turn their minds to implementing initiatives that are reflective of the foundation documents and apply these principles to land and water use decision making.

RECOMMENDED OPTION:

That $16,950 be budgeted to support the Reconciliation Action Plan.

Work closely with local trust committees, trustees, and staff to develop methodology and processes that create paths of respect, partnership, and collaboration. These would include mapping and heritage preservation to inform land and water use decisions, on-going learning from Indigenous knowledge holders and speakers, and continued engagement with First Nations governments and their representatives to develop and define reconciliation within the Islands Trust area.

COST/BENEFIT ANALYSIS:

<u>Quantitative Analysis:</u>

Financial costs due to COVID-19 where significantly reduced for 2019-2021 budget. Cost for honorarium or contract work are expected to be higher this budget period as the Reconciliation Action Plan moved to implement the building of competency with cultural knowledge holders, and First Nation experts in planning and community.

Qualitative Analysis:

Benefits to the Islands Trust that are outside the financial scope include greater satisfaction among staff in the alignment of core values to values of stewardship, respect, purpose, and preservation. This leads to retention among staff who feel their core values align with the values of the organization.

Implementation of reconciliation aligns the work of the Islands Trust bodies with those of the Province of BC, and Federal government and the foundational principles of UNDRIP, TRC, and MMIWG Calls for Justice; as well as, the Declaration on the Rights of Indigenous Peoples Act. It provides effective mechanisms for redress related to the history of the islands and Salish Sea area. This allows for direct skills based processes that guide staff and trustees in the work that they are undertaking in relation to land and water decisions. These processes lead to cost reductions creating overall processes and initiatives that are applicable to the region as a whole.

PURCHASING PROCEDURE:

All funding will be implemented and deliverables outlined as per the Islands Trust policies and procedures.

PROPOSED IMPLEMENTATION STRATEGY:

The Reconciliation Action Plan roll-out is from April 2019-December 2022. The 2021 to 2022 budget covers Phase Two initiatives.

Phase Two is the implementation phase. With staff and the organization at a place of awareness after year one we reach out to begin the elements “gathering together to share knowledge and understanding”. Staff and the organization as a whole will feel confident in understanding how to learn about First Nation core concerns, how those concerns are incorporated into the work we do and how we are supported in the work we do as an organization.

Phase Two will include the implementation of process and policies that meet the needs and engagement best practices of First Nations, and will see the development of cooperative process for Indigenous and non-Indigenous communities. The Islands Trust as an organization will, in Phase Two, build on the foundational work that has been undertaken toward reconciliation and will strive to build trust and demonstrate their commitment to the long-term relationships needed to facilitate reconciliation. Phase Two will see the development of procedures to support long-term reconciliation process through protocols, agreements, engagement processes, and change management.

Phase Two ensures that support to Local Trust Committees is facilitated to assist them in the work they endeavor. The principle will be to hear, advise, reflect and comment while building and developing the foundational work of the Islands Trust as a whole.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

First Nations are identified through the consultative area database (CAD) provided by the Provincial Government, as well as through the BC Treaty Commission stages 1-6 Statement of Intent and Final

Agreements, as well as First Nations stated territories and treaty areas. Interagency partnerships are identified through Ministry contacts and roles in relation to First Nation engagement. Note that the Islands Trust work focuses on land use decision making and preserving and protecting land and marine values versus programs and services so is specific to agencies that work within the land and water tenure and decision making structure of government-to-government discussion, policy, and initiatives. Islands Trust also represents constituents within the Islands Trust region, people of British Columbia, and Canada as a whole. Hence processes should be considerate of Indigenous, Métis, and Inuit throughout British Columbia and Canada. Islands Trust also works with stakeholders, advocacy group, property owners, and other municipal, and regional governments.

Lisa Wilcox Senior Intergovernmental Policy Advisor	September 25, 2020 (reviewed February 11, 2021)
Initiator Name and Title	Date

Clare Frater
Director, Trust Area Services

David Marlor
Director, Local Planning Services

	September 25, 2020
Reviewed by: Name and Title	Date

Islands Trust

Budget Funding Request
Short-Form Business Case

TO BE COMPLETED BY INITIATOR

Initiated by: Clare Frater, Director, Trust Area Services **Business Area:** Trust Area Services **Name of Request:** Policy Statement Amendment Project $29,400 ($10,000 from 2021/22 budget and $19,400 carried forward from 2020/21 budget)	<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:** Legal Services
Date of Funding Request: September 20, 2020	**Funding Required for (date range):** Fiscal 2021/22

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.

The Islands Trust Council has assigned the Executive Committee, with involvement from Trust Programs Committee as appropriate, to co-ordinate a review of the Introduction, Part I, Part II and Schedule 1 - Definitions sections and climate policies of the Policy Statement. The Executive Committee has adopted an engagement plan and project charter to guide the amendment process. The 2018-2022 Strategic Plan includes the following direction:

- <u>Strategic Plan Item 10:</u> "Amend the Islands Trust Policy Statement to add climate change mitigation, adaptation and resiliency policies."
- <u>Strategic Plan Item 16:</u> "Implement the following high priority actions outlined in the Affordable Housing in the Trust Area: Strategic Actions for Islands Trust previously referred by Trust Council.

i. Review the Islands Trust Policy statement and give consideration to: a) giving affordable housing a greater profile for its role in sustainable communities b) including a reference to affordable housing in its policy direction to LTCs and municipalities.
ii. Review the Islands Trust Policy statement to ensure that it: a) includes clear and well-thought out definition of 'affordability' b) includes clearly articulated vision, goal and objectives for affordable housing c) gives affordable housing a greater profile for its role in sustainable communities d) includes a reference to affordable housing in its policy direction to LTCs and municipalities.

- Strategic Plan Item 22: Amend the Policy Statement introductory and definitions sections.
- Strategic Plan Item 23: Determine if additional changes to the Policy Statement are desired by Trust Council.

The multi-year Policy Statement Amendment Project is expected to continue into 2021/22. In 2020/21, Trust Council approved spending of $45,for this work. Staff expect to have $19,400 in unspent monies that would contribute to the accumulated surplus fund at the end of the fiscal year, in accordance with accounting practices.

To complete the project in 2021/22, staff recommend that Trust Council include $29,400 in the 2021/22 budget for this work. This budget amount could be funded from surplus funds to avoid any new taxation for this project. This funding amount is consistent with the total project budget approved in the project charter and would be used for statutory advertising, First Nations engagement, an online forum and legal review if required.

On August 13, 2020, the Trust Programs Committee passed the following resolution:

> **TPC-2020-041**
> **It was MOVED and SECONDED**,
> that Trust Programs Committee request that the Executive Committee recommend to Financial Planning Committee to include $10,000 in Fiscal Year 2021/22 for the Policy Statement Amendment Project (Strategic Plan items 10, 16, 22,23).

On September 30, 2020, the Executive Committee passed the following resolution:

> **TPC-2020-041**
> **It was MOVED and SECONDED**,
> That the Executive Committee recommend that the Financial Planning Committee include $10,000 in the Fiscal Year 2021/22 for the Policy Statement Amendment Project (Strategic Plan items 10, 16, 22,23).

PROJECTED RESULTS/DELIVERABLES:

4th Reading by Trust Council of an amended Policy Statement bylaw, and a plan for subsequent amendments.

RISK ASSESSMENT:

As noted in the project's engagement plan, due to the nature of this project and the number of First Nations and stakeholders involved, there is substantial risk that the project plan will need to be amended to respond to emerging issues, communication/engagement requests or other developments. Staff will maintain a focus on the big-picture (e.g. Reconciliation as an overarching priority) and will bring forward recommendations to Executive Committee and Trust Programs Committee for project amendments as needed.

ALTERNATIVES CONSIDERED: **Option 1:** Budget a reduced funding amount. This option is not recommended as the amount recommended is the minimum required to complete the project. **Option 2:** Defer work on the project to FY22/23. This option is not recommended as the project is already underway with active First Nation and public engagement, and it would push the project completion past the end of the 2018-2022 term of office.
CRITICAL SUCCESS FACTORS: Successful adoption of an amended Policy Statement bylaw depends on shared understanding by Trustees, the Minister, First Nations, referral agencies, stakeholders and the public about the purpose and function of the Policy Statement and the rationale for any changes.
RECOMMENDED OPTION: That $29,400 be budgeted for the Policy Statement Amendment Project.
COST/BENEFIT ANALYSIS: <u>Quantitative Analysis:</u> • $29,400 for Policy Statement Amendment Project <u>Qualitative Analysis:</u> Amending the Policy Statement will advance the Islands Trust Council's commitment to Reconciliation and to updating its foundational document.
PURCHASING PROCEDURE: All expenditures will be in accordance with Policy 6.5.3 on Procurement.
PROPOSED IMPLEMENTATION STRATEGY: As per the adopted engagement plan.
CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION: Change management, communication and collaboration will be addressed via the strategies outlined in the project's engagement plan and as directed by Trust Programs Committee and Executive Committee during consideration of next steps.

Clare Frater / Director, Trust Area Services	September 24, 2020 (updated February 11, 2021)
Initiator Name and Title	**Date**

Executive Committee	September 30, 2020
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 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: David Marlor and Lisa Wilcox	**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:** _Strategic Plan Program
Business Area: Executive Committee	
Name of Request: Undertake development of heritage overlay mapping and development of model bylaws **$55,000 (Phase 1)** • **$30,000 from Trust Council** • **$25,000 from Grant**	
Date of Funding Request: October 12, 2020	**Funding Required for (date range): April 1 2021**

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.)*

The Executive Committee passed the following resolutions on September 30, 2020:

> That the Executive Committee request staff to draft an amendment to the Strategic Plan regarding development of heritage overlay mapping and development of model bylaws.
>
> That the Executive Committee recommend that the Financial Planning Committee include $30,000 in the Fiscal Year 2021/22 for the development of heritage overlay mapping and development of model bylaws (pending Executive Committee approval of a business case and adoption of a Strategic Plan amendment).

The Healthy Watersheds Grant for the Freshwater Strategy identified that a freshwater component of the Heritage Conservation Mapping project would qualify for funding to support engagement with First Nations. That grant was approved in February 2021 and the $25,000 allocated for Heritage Conservation Mapping is included in this funding request for FY 2021/22.

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

The funding request for FY21/22 is to cover costs associated with Phase 1 that includes identification of appropriate heritage areas requiring protection and conservation, and the development of model policy and regulations. Work would involve engaging a consultant and working with the Archaeology Branch to identify areas (local trust areas and Bowen Island Municipality), and working with First Nations in the Islands Trust Area to confirm and identify areas not covered in the Archaeology Branch database. The consultant may work with First Nations on appropriate means to use the Heritage Conservation Area tools in the Local Government Act to protect cultural heritage sites.

Phase 2 would be subject to further Trust Council budget for implementation of the Heritage Conservation Mapping in the Islands Trust Area, and Bowen Island Municipality.

Work would be led by the Senior Intergovernmental Policy Advisor.

RISK ASSESSMENT: *(Discuss potential risk factors associated with this work, if identified.)*

Timing for undertaking the mapping portion may pre-empt the ability to develop model bylaws within the same fiscal year. In this case, the creation of bylaws would roll over to the following fiscal year with appropriate budget request.

Risk that local trust committees and Bowen Island Municipality may not adopt bylaws based on the model bylaws. Model bylaws would be adopted as part of the standard model OCP and LUB, and will be used when reviews of OCPs and LUBs are undertaken.

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 - i.e. do nothing - and the anticipated results of that action.*)

Option 1: Undertake the work in-house using the Senior Intergovernmental Policy Advisor (SIPA) and dedicated planning staff. This would require allocation of SIPA and planner time to this project, and a budget of $2,000 for legal review, and $8,000 for supportive First Nations engagement or expertise. This work could be quite involved and would defer other work program projects to allow staff to undertake this work.

Option 2: Hire a consultant to undertake the work with SIPA as the lead staff person on the project. This would leverage our internal expertise in this area, and gather wider information through one or more consultant contracts. Given the potential scope, $20,000 should be allocated for a contracts, $8,000 for outreach, $25,000 in capacity funding and support to First Nations engaging in the process, and $2,000 reserved for legal review.

CRITICAL SUCCESS FACTORS: (*What related factors have been identified? What risks are involved*?)

Model bylaws with recommended policy and regulations by end of FY21/22, and adoption by local trust committees in the following fiscal year. Protection of cultural heritage sites by the end of FY22/23.

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

Option 2 is recommended to use internal expertise (SIPA) and tap into external expertise and obtain First Nations engagement in this area.

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.)*

Quantitative Analysis:

- $20,000 for a contract with a consultant with experience in First Nations engagement and protection of cultural heritage sites, and to develop model policy and regulations.
- $8,000 reserved for outreach
- $25,000 grant funding for support to First Nations engaging in the process
- $2,000 for legal review, as required, on draft model policy and regulations

As this is a program project, there will be no cost saving by undertaking this. Work on developing model bylaws can be more efficient than each local trust committee and Bowen Island Municipality undertaking the work individually provided that most local trust committees are willing to adopt the model bylaws into their bylaws.

Qualitative Analysis:
This will further the Strategic Plan of Trust Council (Goal: Strengthen Relations with First Nations) by providing model bylaws for local trust committees to consider in regards to protection of First Nation cultural heritage sites. It will also further Trust Council's goal on reconciliation.

PURCHASING PROCEDURE: *(describe any purchasing processes that will be needed to support this initiative (i.e. Direct Award, RFP, ITQ to qualified vendor*)

As per Islands Trust process for hiring consultants.

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?)*

As determined by the Executive Committee (likely this would be assigned to the Regional Planning Committee.

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

Reports to Trust Council via Executive Committee (or if so assigned, the Regional Planning Committee).

David Marlor, Director, Local Planning Services	September 2020
Initiator Name and Title	Date
Russ Hotsenpiller, CAO	September 2020
Reviewed by: Name and Title	Date

Islands Trust

Budget Funding Request
Short-Form Business Case

This business case is a Staff recommendation, and is subject to Trust Programs Committee approval on October 20, 2020.

TO BE COMPLETED BY INITIATOR	
Initiated by: Clare Frater, Director, Trust Area 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** ☐ **Temporary** Temp Duration: ___________________ ☐ **Other – please describe:** ______________________
Business Area: Trust Area Services	
Name of Request: Secretariat Services $12,000	
Date of Funding Request: October 5, 2020	**Funding Required for (date range):** Fiscal 2021/22

ISSUE/OPPORTUNITY:

The *Islands Trust Act* states that 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.

On August 20, 2020, the Trust Programs Committee passed the following resolution:

> **TPC-2020-058**
> **It was MOVED and SECONDED,**
> that Trust Programs Committee request that the Financial Planning Committee include in the Fiscal Year 2021/22 Budget $12,000 for Strategic Plan Item 21 - Provide a secretariat role to forums within the Trust Area.

PROJECTED RESULTS/DELIVERABLES:

Continued support to coordination groups in the Trust Area such as the Howe Sound Community Forum and the Baynes Sound/Lambert Channel Ecosystem Forum.

RISK ASSESSMENT:

Continuing to offer secretariat support may raise expectations of ongoing support.

Withdrawing support may hamper ongoing coordination efforts.

ALTERNATIVES CONSIDERED:

Option 1: Budget an increased funding amount.

Option 2: Budget a reduced funding amount.

Option 3: Do not budget funds in 2021/22 and consider funding in future years.

CRITICAL SUCCESS FACTORS:

Some staff time must be available to manage contractors and work with partners. There must also be available contractors willing to take on the coordination/secretariat work.

RECOMMENDED OPTION:

That $12,000 be budgeted for secretariat services.

COST/BENEFIT ANALYSIS:

<u>Quantitative Analysis:</u>
$12,000 budgeted to fund requests from groups for 2021/22 FY

<u>Qualitative Analysis:</u>
Supporting coordination groups/partnerships allows for Islands Trust to support enhanced coordination and cooperation in the Islands Trust Area be engaged and learn from these groups, which advocate on similar issues that are of interest to Islands Trust residents and Trustees. By supporting these local groups, it strengthens Islands Trust’s position within the community as a leader and ally, and creates an opportunity to build relationships with members.

PURCHASING PROCEDURE:

Contractor(s) will be hired in accordance with Policy 6.5.3 on Procurement.

PROPOSED IMPLEMENTATION STRATEGY:

Trust Programs Committee will allocate funding upon request from Trust Council and coordination partnerships/groups. Staff will establish and monitor contracts.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

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

Clare Frater / Director, Trust Area Services	October 5, 2020
Initiator Name and Title	**Date**

Staff are proposing that $7,000 be funded in the 2021/22 budget to address potential post-launch amendments that may arise for the new website in April 2021.

Below is the original business case for the website project.

Islands Trust

SHORT-FORM BUSINESS CASE
Budget Requests >$5000

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: Clare Frater **Business Area:** Trust Area Services **w** **Name of Request:** Renewal of websites	**Budget Source:** ☐ **Equipment** ■ **Staff** Project Funding Amount: $115,000 ☐ **Other – please describe**
Date initiated: September 26, 2018	**Date required:** April 1, 2019

1. **BACKGROUND** *(A brief description of the current situation.)*

The Islands Trust currently operates three inter-related websites: the Islands Trust (last refreshed 2013); the Islands Trust Conservancy (last refreshed 2012); and Map Islands Trust (MapIT) (last refreshed 2014). All are managed using the Umbraco content management system and are hosted locally. The Islands Trust and Islands Trust Conservancy websites are not optimized for personal devices such as cell phones and tablets, although more than 50% of users now access the site through mobile-based devices. Front desk and planning staff advise that they hear frequently that the Islands Trust site is difficult to navigate.

In 2015, the Islands Trust Council established, through its Strategic Plan, the goal of improving community and agency understanding and support of the islands Trust. As the website is often the primary means by which our constituents and partners access information about the Islands Trust, an effective website is essential to meeting this priority.

In August, 2018, the Islands Trust posted a Request For Information (RFI) to solicit industry input relating to time, cost, and process for the provision of technical services to redevelop, redesign and implement a new website. The input received informed this business case and the project plan. In November 2018, staff will post a Request for Proposals (RFP) for the provision of discovery phase of site development (determination of website governance, audience, content, and technology). By March 2019, staff will complete the discovery phase and the design and development of a RFP for the provision of technical services to redesign, redevelop, and implement new website.

2. PROBLEM STATEMENT/OBJECTIVES *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)* The main Islands Trust website is neither user nor operator friendly. It has a dated, hard-to-navigate interface that hampers effective sharing of the information and content constituents and partners seek from us. In addition, the website is not optimized for personal devices, the design is out of step with best practices for fostering civic engagement, and the site conveys a poor message about the organization in terms of both accessibility and relevance. Over the years, staff and trustees have received significant feedback from both internal and external users who have cited specific concerns regarding almost all aspects of the site, including: design; search ability; information architecture; functionality; user experience; and content. The Conservancy website, although visually more up-to-date, is also not optimized for personal devices and is currently unable to accept donations. The MapIT is site-optimized for mobile use, but the look needs to be updated and also brought more in-line with the main and Conservancy websites.
3. OJECTED RESULTS/DELIVERABLES *(How does this address the objectives described above?)* The website design project will result in three websites redesigned to provide visitors with a consistent, comprehensive and user-friendly online experience – one where content is informative, relevant, easy to find, quick to load, presented in a visually appealing way and viewable on any type of computer, tablet or mobile device. Further, the websites will be secure, easy to administrate / update (open-source content management system ("CMS") is preferred) and flexible enough to be able to grow and adapt to meet the changing needs of the community and Islands Trust. Intangible results may include improved public and partner understanding of the Islands Trust. By April 2019, staff will post a RFP for the provision of technical services to redesign, redevelop, and implement new website with a launch date for the new websites of January 2020.
4. ALTERNATIVES CONSIDERED *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, 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.)* **Update Current Websites** An update represents a systematic overhaul of the existing website content while leaving the majority of the underlying architecture in place, except where essential fixes, such as site-optimization, are required. This process would require significant staff time to manage, review and, on an order not dissimilar to a full website rebuild but at a lower cost. In 2017, staff piloted optimization of specific pages in an effort to make mobile device compliant, however the process proved cost prohibitive and ultimately an exercise in futility. While an update would improve the overall look of the website it would leave major, systemic problems in place and not improve the overall user experience. It is reasonable to assume that a website update would simply delay a full rebuild and cost the Islands Trust more money in the long run. **Do Nothing - Maintain Current Websites** Given that the current websites are not mobile device compatible, difficult to navigate, and dated in look and function they will continue to frustrate and alienate users.

5. CRITICAL SUCCESS FACTORS *(What related factors have been identified? What risks are involved?)*

Adequate Funding - Industry input (August 2018 RFI) project costs estimates for local government website rebuilds range from $100,000 to $250,000. Staff have also sought project cost comparisons with similarly sized local governments and anticipate the lower end of this range.

Adequate Staff Resources - Input and time commitments from all levels of staff will be required to make the project a success.

Project Support – Project commitment of trustees, management and staff.

Project Management – Dedicated staff or contractor tasked with maintaining a calendar of tasks and activities while keeping the project scope on target and within budget.

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

A project charter, complete with identified stakeholders, scope and risks has been developed. All projects have associated risks, such as potential cost overruns and scope creep. Staff intend to mitigate these risks through the application of a dedicated project manager.

7. BENEFIT/COST ANALYSIS SUMMARY *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

Operational and Service Delivery Requirement
An effective website, that centres on the needs of the constituents first, is now the cost of "doing business" in the local government sector. In addition, websites need to be periodically updated and refreshed and we are now at that point in the cycle for the Islands Trust website.

Long Term Supportability and Costs
A website that coherently tells the story of the organization with clear pathways to content, has a greater chance long term supportability and shelf life. The longer a website serves the operational and service delivery needs of the organization the lower the cost. One of the goals for this project is to deliver a website with effective information and site architecture that will last for years ahead so that instead of having to rebuild in the future we can simply refresh the content to match current needs / demands. The new website will have architecture that has the potential to facilitate periodic updates as opposed to larger cost rebuilds.

The preliminary/estimated project budget is outlined below.

Item	Details	Fiscal 18/19	Fiscal 19/20
Website/Communication Needs Discovery	*Consulting Services*	*$15,000*	
Project Management	*Consulting Services*		*$15,000*
Website Design and Development	*Consulting services*		*$90,000*
IT requirements	*Not known at this time*		*$5,000*

Project Contingency Budget			*$5,000*
Totals		*$15,000*	*$115,000*

8. **RECOMMENDED DECISION (***Clearly outline the decision being sought and why this particular decision is being recommended)*

   Approve program budget request and scope as identified.

9. **PURCHASING PROCEDURE** *(describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor)*

   August 2018, posted RFI to solicit industry input relating to time, cost, and process for the provision of technical services to redevelop, redesign and implement a new website.

   By November 2018, post RFP for the provision of discovery phase of site development (determination of website governance, audience, content, and technology).

   By March 2019, post RFP for the provision of technical services to redesign, redevelop, and implement new website.

Clare Frater	September 26, 2018
Initiator	Date
Julia Mobbs	October 23, 2018
Director/CAO	Date
Russ Hotsenpiller	October 23, 2018
CAO	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received: October 4, 2018	**Approved:** ☒ **Yes** ☐ **No**

Next steps:

- Islands Trust management has received this business case and recommends inclusion of this item in the 2019/20 budget at the stated amount.
- Financial Planning Committee will review this business case at their November 21, 2018 meeting and support or deny this budget request. Supported budget requests will be included in the draft 2019/20 budget as FPC-recommended budget items. This draft budget will be forwarded to Trust Council for review at their January 2019 meeting.

Budget Funding Request
Short-Form Business Case

This business case is a Staff recommendation, and is subject to Regional Planning Committee approval of its work program for FY21/22.

TO BE COMPLETED BY INITIATOR	
Initiated by: David Marlor	**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:** _Strategic Plan Program
Business Area: Regional Planning Committee	
Name of Request: Freshwater Sustainability Strategy: Finish Phase 1 and Phase 2) **$86,000 (from Healthy Watersheds Grant)**	
Date of Funding Request: **October 30, 2020 – Revised Feb 11, 2021**	**Funding Required for (date range):** **April 1 2021 – September 31 2021**

ISSUE/OPPORTUNITY:

Freshwater sustainability is a strategic priority for the Islands Trust. Focused analysis of where Islands Trust currently is with addressing this priority, where scientific and policy gaps exist, challenges to be addressed and options and opportunities to move forward is critical to the development of a robust and enduring strategy for long-term freshwater sustainability.

Regional Planning Committee passed the following resolution on October 8, 2020

> *It was MOVED and SECONDED,*
> *that Regional Planning Committee direct Staff to negotiate the scope of the Freshwater Strategy to remain within the $20,000 approved budget and to prepare a business case for Fiscal Year 2021/22.*

The development of a Freshwater Sustainability Strategy (FWSS) project was identified to involve 4 Phases (1. Scoping and Options 2. Strategy Development 3. Implementation 4. Evaluation). The project was initiated in 2020 with the $20,000 approved for the 2020/21.

The consulting firm Econics was retained and began work on Step 1 of Phase 1 which was identified to be the extent of what could be accomplished with the $20,000 of allocated funding. The RFP was developed to enable the retention of Econics beyond Step 1 of Phase 1 of the project.

With the recently secured $190,000 of funding from the Provincial Healthy Watersheds Initiative (HWI) staff are able to expand the scope of Econics work to include the entirety of Phase One and Phase Two supporting the completion of a FWSS by summer 2021.

$145,000 is the total of the costs of work for the development of, and communications and FN engagement related to, the FWSS. $59,000 ($29,000 IT, $30,000 HWI) will be spent in 2020/21. $86,000 will be spend in 2021/22.

$110,000 is the total cost of Econics work on the FWSS

- 2020/21 IT - $20,000 for Part 1 of Phase 1
- 2020/21 IT (TAS) - $9,000 FN engagement
- 2020/21 HWI - $30,000
- 2021/22 HWI -$60,000

$26,000 of HWI funding has been allocated to FN Engagement and Communications related to the FWSS

- 2021/22 HWI - $6,000 engagement of FN cultural knowledge holders
- 2021/22 HWI - $10,000 FN indigenous youth engagement
- 2021/22 HWI - $10,000 communication related to FWSS process and outcomes

$74, 000 of HWI funding has been allocated to implementation other projects (listed below and accounted for separately in the budget)

-

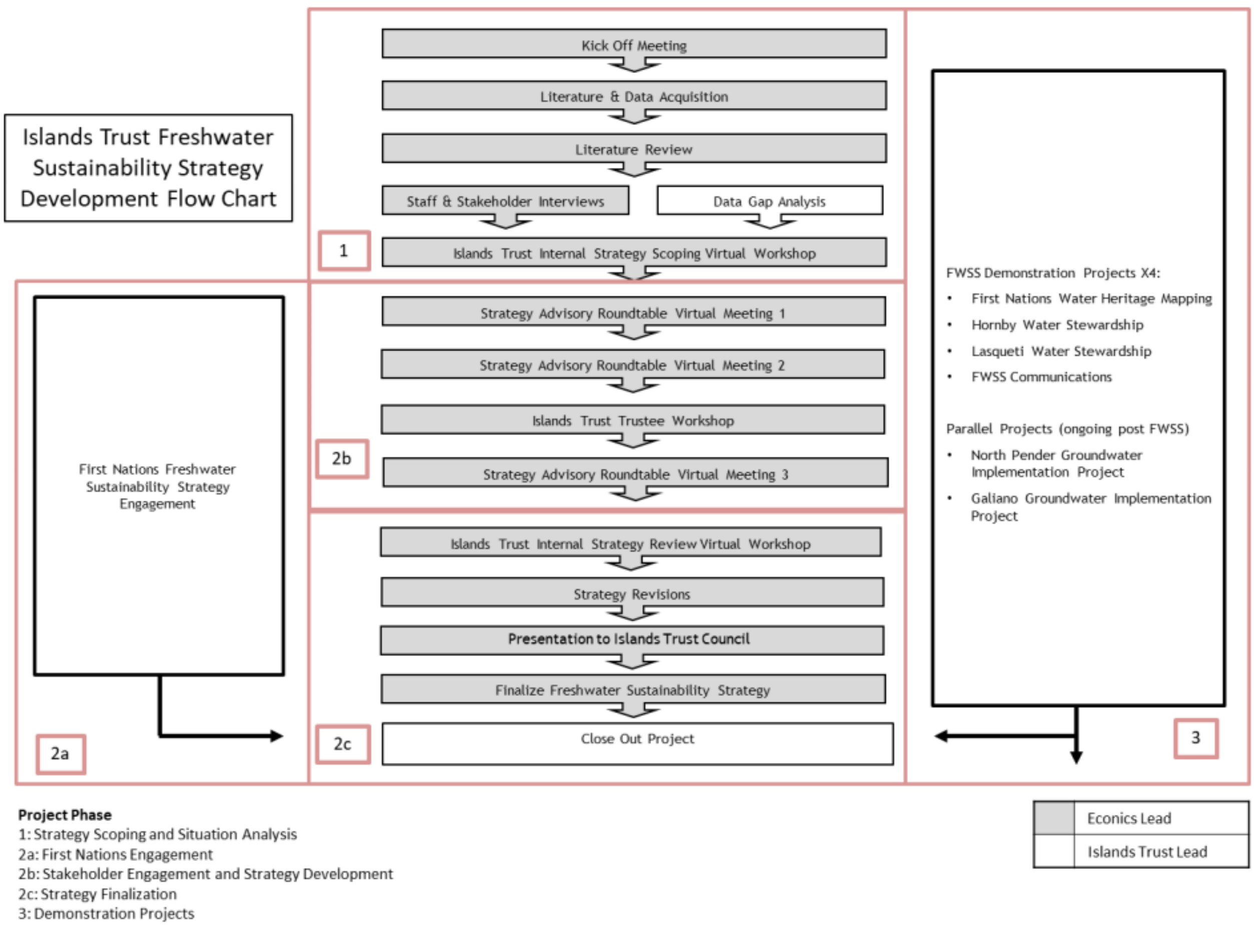
The table below describes the use of the funds:

				Alocation of Funds			
				FY 2020/21		FY 2021/22	
	TOTAL	Adjs	Revised Total	GRANT	IT	GRANT	IT
FWSS Ph 1	20,000		**20,000**		20,000		
FWSS Ph2	90,000		**90,000**	30,000		60,000	
FWSS Ph2 - Comms	12,000		**12,000**			10,000	2,000
FWSS Ph2 - FN consulting	3,000	12,000	**15,000**		9,000	6,000	
FWSS Ph2 - FN youth engagement	10,000		**10,000**	-		10,000	
Hornby	25,000	(3,000)	**22,000**	2,000		20,000	
Lasqueti	25,000	(3,000)	**22,000**	2,000		20,000	
SSI Stream	5,000		**5,000**			5,000	
Heritage Mapping Ph1	25,000		**25,000**			25,000	
Heritage Mapping Ph2	30,000		**30,000**				30,000
IT admin	20,500	2,000	**22,500**				22,500

TOTAL	**265,500**	**8,000**	**273,500**	**34,000**	**29,000**	**156,000**	**54,500**
Less pre-budget	(30,000)		(30,000)		63,000		188,000
net	**235,500**	**8,000**	**243,500**				
per agreement	235,500		235,500	Total grant =	*190,000*		
diff	-		8,000	s/b	*190,000*		
				diff	-		
						Total FWSS Ph2, FY22, Grant =	*86,000*

PROJECTED RESULTS/DELIVERABLES:

The FWSS process is identified below:



FWSS Deliverables are as follows:

Strategy Scoping Situation Analysis (Consultant: Econics)

- Literature Review
- -Stakeholder and Staff Interviews
- Review of Data Gap analysis and Findings
- Internal Scoping Workshop

Strategy Development (consultant: Econics)

- Engagement of Stakeholders through a FWSS Advisory Roundtable
- Development of draft strategy
- Trustee workshop
- Finalize Strategy
- Write draft FWSS
- Islands Trust staff internal review workshop
- Strategy revisions
- Presentation to Islands Trust Council
- Finalize Strategy

First Nations Engagement (Islands Trust)

- Engagement of FN advisors in development and review of FWSS
- FN Youth Engagement

Communications (Islands Trust to include consultant)

- Communication on water licencing processes
- Communication related to FWSS process and outcomes

RISK ASSESSMENT:

On Trust council's Strategic Plan for Fiscal Year 2021/22.

Regional Planning Committee has passed the following resolution:

> *It was MOVED and SECONDED,*
> *that Regional Planning Committee direct Staff to negotiate the scope of the Freshwater Strategy to remain within the $20,000 approved budget and to prepare a business case for Fiscal Year 2021/22.*

The risk of supporting the project as described above is low. Econics provided a scope of work in two fiscal periods FY20/21 and FY21/22. This business case is requesting funding for FY 21/22 to undertake the deliverables for all work needed to complete the FWSS (Phase 1 and Phase 2).

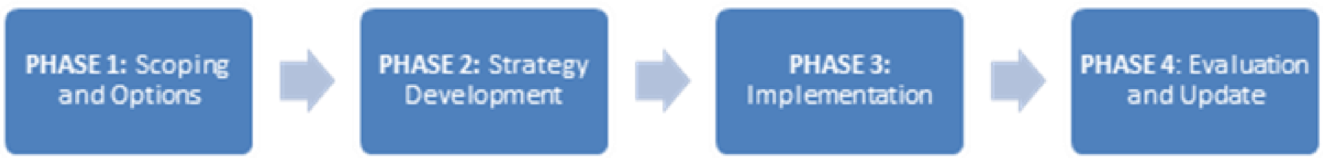
If this work is not supported the Islands Trust will loose the Healthy Watershed Initiative funding and the potential for other continued provincial support that may be related to that program. Additional funding will be required to support the implementation of the strategy.

ALTERNATIVES CONSIDERED:

Option 1: Not undertake the work. As specialised work, this work cannot be completed using existing staff resources.

CRITICAL SUCCESS FACTORS:

The proposed ***FWSS:*** is a critical step in identifying and evaluating options and opportunities to support existing Islands Trust work with Local Planning Services (LPS) applications and implement new approaches to support freshwater sustainability in the Islands Trust Area into the future.



RECOMMENDED OPTION:

Option 1 is recommended to use staff knowledge and consultant resources to undertake the work in as cost effectively as possible.

COST/BENEFIT ANALYSIS:

<u>Quantitative Analysis:</u>

$86,000 for consultant

> It is intended that a draft of the FWSS be ready by September 2020 to inform next steps including budget considerations for the 2021/2022 fiscal period. Local Trust Committees will be invited to participate in a workshop as part of the development of the FWSS before being presented with a draft for review. Updates on all Phases of FWSS development and implementation will be made on the Islands Trust website on a dedicated webpage. This webpage is currently being developed as part of the Islands Trust website upgrade.

<u>Qualitative Analysis:</u>

This will further the Islands Trust Mandate and the Strategic Plan of Trust Council by creating a multi-year plan for preserving and protecting freshwater resources.

PURCHASING PROCEDURE:

As per Islands Trust process for hiring consultants.

PROPOSED IMPLEMENTATION STRATEGY:
As determined by the Regional Planning Committee.

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:
Reports to Trust Council via Regional Planning Committee.

David Marlor, Director, Local Planning Services	February 12, 2021 (updated)
Initiator Name and Title	Date
Regional Planning Committee	October 8, 2020
Reviewed by: Name and Title	Date

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: Warren Dingman, Bylaw Compliance & Enforcement Manager	**Budget Source:** **Salaries and Benefits expense; funded by taxes**
Operational Unit: LPS - Bylaw	
Name of Request: Bylaw Compliance and Enforcement Officer	**Budget Amount:** **Start May 15, 2021 - $89,599**
Date initiated: July 15, 2020	**Date required:** April 1, 2021

1. BACKGROUND

Bylaw Compliance and Enforcement is currently staffed by one manager, two full-time bylaw officers and 0.6 FTE for an administrative assistant.

The file load over the past several years are been consistently above 300 files, and at times spikes to over 350. Previous years averaged 250-280 compliance and enforcement files. Much of the enforcement is related to short-term vacation rentals and concerns that such operations are restricting the residential housing supply for local communities.

Trust Council passed the following resolution on September 16, 2020

> ***TC-2020-082***
> *THAT Trust Council ask the Director of Local Planning Services to put the business case for an additional bylaw compliance and enforcement officer forward to the Financial Planning Committee.*

2. PROBLEM STATEMENT/OBJECTIVES *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

The current workload is well over 120 files per officer. An analysis undertaken in 2019 indicates that this is substantially higher than in other local governments in the lower mainland such as Richmond, Delta, Surrey and Vancouver, and that analysis states that the optimum file load is between 20-30 files.

Provide timely enforcement on STVR files, and other BCE files, by ensuring that there is a bylaw officer assigned to and working with each local planning office. Also, with an additional officer, we can try to limit file load to 100 files per officer, or less.

Seasonal proactive STVR enforcement is a priority for six local trust areas and this adds considerable file load for the summer months when STVR operations are most active. The following Local Trust Areas (LTAs) have authorized proactive STVR enforcement:

1. North Pender
2. Mayne
3. Galiano
4. Salt Spring
5. Denman
6. Hornby
7. Gabriola

This now constitutes the majority of LTAs, Gabriola is the latest to add proactive enforcement but the GBILTC has been advised that the work cannot begin in earnest until the staff resources are available.

North Pender and South Pender have also authorized proactive enforcement on derelict vehicles.

3. **PROJECTED RESULTS/DELIVERABLES**
   (How does this address the objectives described above?)

Reduced file load for the officers to more manageable levels. This will ensure more efficient use of time by officers, and will help the Islands Trust in retention of enforcement officers.

4. **ALTERNATIVES CONSIDERED** *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, 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.)*

1. Reduce enforcement in some areas and focus on the high priority, as established by Trust Council policy, to manage workloads. This would result in in some types of complaints being delayed or not investigated.
2. Require that Local Trust Committees that want proactive enforcement on a particular type of violation to include a funding request for additional enforcement staff to undertake the work. This would protect existing bylaw staff to undertake regular complaints, with policy directed proactive enforcement being undertaken by contractor under direction of the Bylaw Compliance and Enforcement Manager.
3. Consider converting all or part of the Bylaw Administrative Assistant to Bylaw Compliance and Enforcement Officer. This position is shared with 60 per cent to bylaw enforcement, and 40 per cent to the Director of Local Planning Services. This option was not considered ideal as administrative work would still need to be provided, either by the officers, or other staff members. Further, consideration of work undertaken for the director would also need to be reassigned to other administrative staff.

5. **CRITICAL SUCCESS FACTORS** *(What related factors have been identified? What risks are involved?)*

1. Increase in staff response.
2. Increased number of closed files.
3. Risk: increased requests for proactive enforcement. Even with an additional bylaw officer, we may be at maximum capacity for proactive enforcement. If Salt Spring continues to have what is believed to be hundreds of non-permitted STVRS, then that number of open files will exceed the capacity of even 3 officers and a manager.
4. There will be a need to management expectations of LTCs as new staff are brought on to learn the job. The Islands Trust bylaw compliance and enforcement role is unique, and even experienced bylaw officers have difficulty learning the LUBs and managing the file load.

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

There are limited concerns with the addition of a new officer as the proposal is in response to increased workloads and demands for service that have been recognized by staff and Trustees. However, there will be an opportunity for increased supervision of staff and their work. The culture currently is for bylaw officers to do the great majority of their work on a self-directed basis, with minimal supervision.

Increased supervision will be a significant change for current staff, and a graduated approach should be taken to the change, and there will need to be attention given to possible negative staff reaction.

7. BENEFIT/COST ANALYSIS SUMMARY *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

The benefits are efficiency in service and a less stressful workload on staff, and increased supervision should increase the quality of service, and reduce the time for properties to come into compliance. This has the potential of reducing time off due to illness. It would hopefully reduce training costs in the long run if staff can be retained for longer periods of time. While an effort has been made to hire staff with all the necessary training, there are still courses that staff will need to attend, especially in mediation and negotiation.

There will be additional salary costs, and employee benefit costs, plus the additional computer and phone procurements, and required safety equipment.

While there will be an additional full-time equivalent (FTE) officer, given the turnover with the Salt Spring Island BCEO position, there may be gaps of up to six months at a time when one of the three BCEO positions is not filled, and this will reduce the overall cost somewhat. There is the possibility that with three positions, there could be turnover each year, and the actual cost per year may be well less than 3 FTEs.

8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended)*

Approve the funding as requested.

9. PURCHASING PROCEDURE *(describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor)*

Recruitment as per Islands Trust recruitment policy.

Warren Dingman – BCE Manager	August 24, 2020
Initiator	Date
David Marlor, DLPS	August 24, 2020
Director	Date

Budget Funding Request
Short-Form Business Case

Initiated by: Kate Emmings Manager, Islands Trust Conservancy	**Budget Source** (select all that apply): ☐ **Specific Project Funding** ☐ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member (Program) ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software** ■ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ■ **Temporary** Temp Duration: **__2021/22 – 2022/23________________** ☐ **Other – please describe: _____________________**
Business Area: Islands Trust Conservancy	
Name of Request: Species at Risk Program – Two New Staff positions Budget Amount: $80,555 – SAR coordinator $20,710 – SAR co-op Source: Environment and Climate Change Canada Grant Funds	
Date initiated: October 6, 2020 (by ITC Board)	**Date required:** April 1, 2020

BACKGROUND: The ITC has received funding for a Species at Risk (SAR) Program through Environment and Climate Change Canada (ECCC) in the amount of $597,000 to be delivered over three fiscal years (2020/21, 2021/22, 2022/23). The ITC requires extra staff capacity to deliver the SAR Program (see Problem Statement/Objectives, below). At its October 6, 2020, meeting the ITC Board approved a budget which was submitted to FPC that included two new staff positions to assist with this new program: a SAR Program Coordinator and an ITC Co-op Student position.

> ***ITC-2020-027***
> ***It was MOVED and SECONDED,*** *that the Board approve the draft 2021/22 ITC Budget as amended, with the understanding that budget items for salaries and benefits and administrative allocation will be adjusted, 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 2021/22 budget.*

The budget request was submitted to FPC at its October 14, 2020 meeting. After consideration of the submitted budget, FPC requested "an amendment… to the information provided in regards to the ITC staff." ITC staff have provided a budget case to meet this request. The ITC Board received the budget case for information at their November 24, 2020 and did not recommend any changes.

PROBLEM STATEMENT/OBJECTIVES: ITC has signed a contribution agreement with ECCC committing to deliver on a SAR Program. The current complement of ITC staff cannot deliver on current work programs and implement a new SAR Program. ITC needs to increase its staff capacity to deliver on its commitment to ECCC.

PROJECTED RESULTS/DELIVERABLES: ITC will deliver a SAR Program that will include:

- Conducting surveys and monitoring
- Restoring critical habitat
- Providing outreach materials and events
- Assisting landowners who wish to protect species at risk on their land
- Engaging and working with First Nations

The SAR Program Staff will be responsible for the Program as follows:

- SAR Program Coordinator: will coordinate all aspects of the SAR Program and will assist with the preparation of annual reporting to ECCC. This is a full time position and is anticipated to begin in Q4 of the 2020/21 fiscal year. This business case is a request to continue the position over two fiscal years.
- ITC Co-op Student: will assist ITC staff with surveys and monitoring related to the SAR Program. This position will be from May to August each year (2021/22, 2022/23).

Both positions may be continued if SAR funding is renewed.

ALTERNATIVES CONSIDERED: ITC staff considered contract options for these two positions, but felt that it was important to have the positions integrated into the ITC team to more easily coordinate with existing staff. The ITC Co-op position will also be working closely to assist the Property Management Specialist and the Covenant Management and Outreach Coordinator with fieldwork over the summer and is more reasonably an in-house position for supervision purposes.

CRITICAL SUCCESS FACTORS (List):

- Timely development of job descriptions and suitable job classification (the SAR Program Coordinator job description was submitted for classification in early January)
- Timely hiring process (we hope to hire the SAR Program Coordinator late in the 2020/21 fiscal year, subject to CAO approval, grant funds will be used to pay costs)
- Appropriate skill sets and ability of new staff to quickly come up to speed on ITC work

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION: Clear communication with the ITC Team and integration of the new roles into the Team is essential. ITC Manager position responsibilities will be expanded to include supervision of the additional staff. Coordination with Administrative Services to track and allocate staff costs to the ECCC grant funding is also important. New staff will also require appropriate training and this may need to happen in a remote work environment. The ITC Manager will work with Administrative Services to coordinate a smooth transition.

BENEFIT/COST ANALYSIS SUMMARY:

Quantitative Analysis: Total cost of the additional staff positions is expected to be $115,886, with a possible reduction should the SAR Program Coordinator position not be classified at the anticipated level or should the successful candidate be hired at a lower grid level.

SAR Program Coordinator:

Summary for Business Case Insertion		
Salary + Benefits (Grid 5)	$	87,055
Travel	$	1,000
Cell Phone		

Computer – Laptop		
Training	$	500
TOTAL COST OF NEW POSITION in 1st year		**88,555**

ITC Co-op Student:

Summary for Business Case Insertion		
Salary + Benefits	$	15,954
Potential Pacific Leaders Expense	$	1,254
Travel	$	3,252
Cell Phone	$	-
Computer – Desktop	$	250
Training	$	-
TOTAL COST OF NEW POSITION in 1st year		**20,710**

Qualitative Analysis: There will be added benefits for existing staff who will gain support from the SAR Program Coordinator to assist them with components of their jobs that include species at risk work. Property management staff will also benefit from the ITC Co-op Student for their annual monitoring program and species at risk property management work. The addition of an ITC Co-op Student position may also help with ongoing recruitment of staff for ITC into the future. Co-op students have been hired in other units of the Islands Trust in recent years.

RECOMMENDED DECISION: Approve the creation of two temporary positions, the SAR Program Coordinator and the ITC Co-op Student, with funding provided by grant funds from ECCC.

PURCHASING PROCEDURE: Recruitment as per Islands Trust recruitment policy.

Kate Emmings, Manager, ITC	October 26, 2020 (updated January 27, 2021)
Initiator	Date
Clare Frater, Director, Trust Area Services	October 26, 2020 (updatedFebruary 11, 2021
Director/CAO	Date

Budget Funding Request
Short-Form Business Case

Islands Trust

Initiated by: Financial Planning Committee	**Budget Source** (select all that apply): ☐ **Specific Project Funding** ☐ Third Party Contractors ☐ Staff Travel Expense ☐ Staff Overtime Expense ☐ New Staff Member (Program) ☐ Computer Hardware/Software ☐ **Furniture & Equipment** ☐ **Computer Hardware/Software** ■ **New Staff Resources** (see Staff Costing Tool) ☐ **Permanent** ■ **Temporary** Temp Duration (10 months): **June 1, 2021 to March 31, 2022** ☐ **Other – please describe: ______________________**
Business Area: Local Planning Services, reporting to Trust Area Services Director	
Name of Request: Communications Specialist for bylaw Infraction prevention Budget Amount – Fiscal 2021/22: $35,260	
Date initiated: November 12, 2020 (by FPC)	**Date required:** July 1, 2020

BACKGROUND:
At its November 12, 2020 meeting, the Financial Planning Committee passed the following resolution:

> **It was MOVED and SECONDED,**
> that the Financial Planning Committee request staff to bring forward a business case for a part-time communications position to focus on awareness and understanding of bylaws and permits, with the goal of increasing bylaw compliance across the Trust Area.

PROBLEM STATEMENT/OBJECTIVES: FPC discussed that proactive communications with residents, realtors, land development advisors and tradespeople regarding Islands Trust bylaws could increase understanding of the Trust and promote compliance with bylaws.

PROJECTED RESULTS/DELIVERABLES: A part-time (50%) Communications Specialist (Bylaws and Bylaw Compliance) for 10 months would focus on the following deliverables:

- Development of a bylaw compliance communications plan
- Development of communication products (e.g. website content, publications, fact sheets, social media content, newspaper articles, PowerPoint presentation, explainer video) (exact products to be dependent on TAS communications budget and TPC decisions re Stewardship Education Program priorities) on local trust committees' bylaws and bylaw compliance.

- Organizing and hosting of education events for residents, realtors, land development advisors and tradespeople regarding local trust committees' bylaws and the role and methods of bylaw compliance officers.

ALTERNATIVES CONSIDERED: No alternatives were discussed by FPC.

CRITICAL SUCCESS FACTORS (List):

- Timely development of job descriptions and suitable job classification
- Timely hiring process
- Appropriate skill sets and ability of new staff to quickly come up to speed

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION: Clear communication with the Trust Area Services' Communications and Local Planning Services' Bylaw Compliance and Enforcement teams is essential. TAS Director position responsibilities will be expanded to include supervision of the additional staff. New staff will also require appropriate training and this may need to happen in a remote work environment. The TAS Director will work with Administrative Services to coordinate a smooth transition.

BENEFIT/COST ANALYSIS SUMMARY:
Quantitative Analysis: Total cost of the additional staff positions is expected to be $35,663 in the first year, which represents 10 months of the year, allowing time for recruitment in the first two months of the fiscal period. If the Communications Specialist (Bylaws and Bylaw Compliance) position not be classified at the anticipated level (grid 21) or should the successful candidate be hired at a lower grid level, there is possibility that this amount will be slightly lower.

Communications Specialist (Bylaws and Bylaw Compliance):

Summary for Business Case Insertion		
Salary + Benefits	$	34,260
Travel	$	500
Cell Phone	$	-
Computer - Laptop	$	-
Computer - Desktop	$	-
Training	$	500
TOTAL COST OF NEW POSITION in 1st year	**$**	**35,260**

Qualitative Analysis: Improved communication and education about local trust committees' bylaws and bylaw compliance would improve public understanding of the Islands Trust and may lead to higher compliance with bylaws due to increased understanding of the rationale for bylaws and the permit application process.

RECOMMENDED DECISION: Approve the creation of a temporary part-time (50%) Communications Specialist (Bylaws and Bylaw Compliance) for 10 months

PURCHASING PROCEDURE: Recruitment as per Islands Trust recruitment policy.

Financial Planning Committee	November 12, 2020
Initiator	Date
Clare Frater, Director, Trust Area Services	November 13, 2020 (updated February 11, 2021)
Director/CAO	Date

SHORT-FORM BUSINESS CASE
Budget Requests $18,000

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: William Shulba,P.Geo Senior Freshwater Specialist	**Budget Source:** ☐ **Equipment** ■ **Staff** Local Planning Service Staff Budget Amount: $20,257 ☐ **Other – please describe**
Operational Unit: Regional Planning Committee	
Name of Request: Watershed Ecosystems Technologist Co-op Student for term summer 2021	
Date initiated: December 16, 2020	**Date required:** May 1, 2021

1. BACKGROUND

The Regional Planning Committee considered the allocation of budget and staff time to the Freshwater Sustainability Strategy (FWSS) under an expanded scope to engage in the Healthy Watersheds Initiative grant from WatershedsBC.

Staff has identified the need for a Watershed Ecosystems Technologist to assist the Senior Freshwater Specialist to undertake data management services and other technical deliverables in anticipation of the amount of staff time needed for the successful carrying out of the FWSS and HWI implementation projects.

In addition to the existing *Southern Gulf Islands Groundwater Sustainability Strategy* and the *Islands Trust Groundwater Recharge Mapping* projects, currently applications, and inquiries Senior Freshwater Specialist could focus more on strategic goals if a Watershed Ecosystems Technologist is retained through a university co-op program in the summer of 2021.

A promising goal of this position is to continue to engage in the University of Victoria Department of Geography department student co-op program, which over the years has provided excellent exposure of Islands Trust project to academic and ultimately provides an exceptional opportunity for a student.

2. **PROBLEM STATEMENT/OBJECTIVES** *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

The Watershed Ecosystems Technologist funding will enable the Senior Freshwater Specialist to dedicate more time resources to the FWSS under the expanded scope of the Healthy Watersheds Fund in the summer of 2021. A Watershed Ecosystems Technologist can undertake data management and other technical tasks that can consume a considerable amount of the Senior Freshwater Specialist's time.

3. **PROJECTED RESULTS/DELIVERABLES**
(How does this address the objectives described above?)

The Watershed Ecosystems Technologist Co-Op student will provide data management services, mapping deliverables, and technical reporting as directed by the Senior Freshwater Specialist. Ability for the Senior Freshwater Specialist to manage substantial projects funded through a grant opportunity with very tight timelines.

4. **ALTERNATIVES CONSIDERED** *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, 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.)*

   1. Not approve funding = lost opportunity to attract and retain qualified and trained staff in the future
   2. Limit the amount of time the Senior Freshwater Specialist allocates to current planning applications, public inquiries, coordination with Islands Trust Conservancy, Trust Area Services, and coordination with other agencies/governments to allow for appropriate amount of time for existing strategic programs and local trust committee top priorities.

5. **CRITICAL SUCCESS FACTORS** *(What related factors have been identified? What risks are involved?)*

Co-op students tend to bring new ideas, new technologies, and other emerging knowledge from academia. They tend to be very receptive to handling a wide range of tasks; they may be unfamiliar with the complex organizational structure of the Islands Trust and detailed hydrogeology of the current projects. However, the co-op placement is an excellent learning opportunity, especially in this time of need of economic drivers and creative ways of undertaking Islands Trust strategic projects.

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

None.

7. **BENEFIT/COST ANALYSIS SUMMARY** *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

Time and resources are required for the first week(s) to training the employee. After, the amount of support for the employee decreases as they begin to work independently.

8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended)*

Approve the funding as requested.

9. PURCHASING PROCEDURE *(describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor)*

Establishment of a new Co-op Watershed Ecosystems Technologist position for Summer 2021.

William Shulba, P.Geo	December 16, 2020
Initiator	Date
David Marlor	December 17, 2020
Director	Date

w

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 Project – Public Engagement *From draft Project Charter (attached):* - **FY2021/22** - $97,000 (expecting grant of $5000, reducing budget need to $93,000) - **FY2022/23** - $27,000 - **FY2023/24** - $24,000 Project Charter will be considered by the Salt Spring Local Trust Committee on November 10, 2020.	**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: ___________________ **X Other – please describe:** UBCM-C2C Funding (applied)
Date of Funding Request: November 10, 2020	**Funding Required for (date range): April 1 2021-March 31, 2022**

ISSUE/OPPORTUNITY:

Ganges Village is the urban core of the Islands Trust 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 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 many extents, 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 Local Area Plan. The creation a Ganges Village Area Local Area Plan 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.

This project provides the SSI LTC the opportunity to advance various objectives within the Trust Council Strategic Plan including:

- *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*

The Ganges Village Planning Project item was originally listed on the projects list back in 2015, but it was elevated as an SSI LTC Strategic Priority at the beginning of the current term.
On November 10, 2020, the SSI LTC passed (is anticipated to pass and time of drafting this business case) the following resolutions adopting the Project Charter, budget and Engagement Plan

1. That the Salt Spring Island Local Trust Committee approves the proposed Ganges Village Area Plan Project Charter and project budget.
2. That the Salt Spring Island Local Trust Committee approves the proposed Ganges Village Area Plan Public Engagement Program.
3. That the Salt Spring Island Local Trust Committee approves the proposed Terms of Reference for the Ganges Village Planning Task Force.

PROJECTED RESULTS/DELIVERABLES:

The funding request for FY21/22 is to cover costs associated with:

Preliminary review of Project Charter	-	$0
LTC endorse revised project charter	-	$0
Meeting between LTC and First Nations	One half day in FY 2021/22	$10,000 **($5,000** matching fund with $5,000 from UBCM grant)
Consultant selection process for public engagement facilitation/presentation, and consulting contract	FY 2021/22 for six months	**$70,000** – consulting contract
Task Force Project meetings (virtual or COVID-proof meetings) • Open to the public • Potential guest presenters (biodiversity, water, fire, First Nations)	FY 2021/22	**$3,500** – (Cost anticipates advertising, honoraria for speakers, coffee and snacks, and minutes taking at ±$25/hr)
Technology (mapping, data analysis, etc.) and administrative support for public engagement program, design charrettes, task force meetings, meetings with stakeholder groups and agencies	FY 2021/22	**$3,000**
Development of communication and educational info, printouts, mail-outs, brochures, posting of meetings and legal notifications	FY 2021/22	**$6,000**

First Nation Consultation early and ongoing • Coordination with First Nations' staff • Collaborations with First Nations in their preferred methods	FY 2021/22 And likely FY22/23	**$2,500** - Cost anticipates advertising, honoraria for participants, coffee and snacks
Multiple virtual and/or in-person COVID-safe open houses and community engagement meetings	FY2021/22	**$3,000** – technology support, facility rental, and open houses material
Union staff over-time off business hours meetings	Funded from general staff budget	$2,000
Progress update to LTC	One in spring and one the summer 2021	0
	Total	**$93,000, or $97,000 if grant not available**

RISK ASSESSMENT:

Ganges Village faces an immense demand for change. Without updating the plan, the Island Trust's core urban centre 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.

ALTERNATIVES CONSIDERED:

Option 1: Undertake the work in-house, with a less robust public engagement process.
The risk is the lack of expertise to ensure effective engagement process, while balancing the competing interests, and without the ability for 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.

Option 2: 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:

Skilled facilitation, innovative approaches, with an unbiased, neutral third-party professional, versus having the community to deal with the same Islands Trust office that they already have an opinion of being bureaucratic and one-sided.

RECOMMENDED OPTION:

Approve the request for $80,000 (the remaining funds to be supplemented by other sources).

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

- $70,000 for a contract with a consultant with experience in public engagement program, from designing visuals, preparing the technical aspect, conducting the facilitation and outreach, to analyse, summarize and presenting the outcome.
- $3,500 to support the task force activities
- $10,000 for Community-to-Community forum with First Nations ($5,000 if grant is awarded by UBCM)
- Staff time to develop and carry out a public engagement plan as described is estimated at minimum to be $20,000, with other costs on top of that. However, the time to implement will not only be substantially longer, but the quality will also be substantially reduced, and risks leaving issues unaddressed and unresolved.

Qualitative Analysis:

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. Many activities within the three phases are proposed to be conducted concurrently whenever possible; without consultant's support, all the activities within the process will be much more linear. The preparation, design, facilitation of the various public engagement events and the subsequent presentation preparation and report summary are 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 on contractual agreements with potential partners such as the universities, research and competing for grant funding, and the subsequent drafting of the area plan) while the consultant is launching the public engagement program, many of those tasks will have to be pushed back in order to work on a robust public engagement program as directed by the elected officials, the proposed timeline will not likely be realistic. Keep in mind that the public engagement process to be conducted in-house would consume additional time from the team members that already have a full-load of responsibilities and assignments.

In planning and implementing public engagement activities, local governments often contract with external consultants for services. These may be consultants who design and lead activities devoted solely to public engagement, such as a series of community conversations contributing to the development of a specific area plan, or to carry out tasks well beyond the public engagement process, such as assisting in the overall development of the plan itself. This request doesn't include the development of the area plan.

The consultant team will draw on their experience and propose a creative and responsive public engagement process that can best achieve the desired goals and outcomes for the Ganges Village 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, offer interacting tools for public engagement, recording and documenting public input received, conduct an ongoing assessment of engagement activities, summary and presentation of the outcomes to LTC, and other activities as appropriate.

The biggest component in creating the Ganges Village Area Plan is the public engagement process, not just an engagement process to simply check off the list, but to develop a governing document that truly respond to the community's concerns requires a meaningful engagement process that utilizes non-traditional approaches.

Given the culture in the Salt Spring community, along with certain predetermined ideas of solutions along with the cynicism of government, coupled with diverse, and at times, opposing interests within the community, the public engagement program must be done cautiously in order to transform any preconceived 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 approaches that a professional group can offer to better respond to the public participation needs unique to the Ganges Village community.

PURCHASING PROCEDURE:

As per Islands Trust process for hiring consultants.

PROPOSED IMPLEMENTATION STRATEGY:

Project Charter identified the consultation process to be completed in Phase 1, and potentially cross over into Phase 2 (i.e. spring 2021/spring 2022).

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

A standard engagement and online tools have been proposed, and a general stakeholder groups have been identified in the Ganges Village Public Engagement Program. A specific list of contacts that include stakeholders, community groups, relevant agencies, and various First Nations communities is currently in progress.

Louisa Garbo, Island Planner	November 5, 2020
Initiator Name and Title	Date
Stefan Cermak, RPM	November 5, 2020
Reviewed by: Name and Title	Date

Islands Trust

Budget Funding Request
Short-Form Business Case

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TO BE COMPLETED BY INITIATOR

Initiated by:
Stefan Cermak,
Louisa Garbo,
On behalf of the SSI LTC

Business Area:
Salt Spring Island Local Trust Committee – LTC projects

Name of Request:

SSI LTC - Housing Action Program

2021/22 - **$45,000**
2022/23 - $25,000

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: ___________________

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

Date of Funding Request: January 27, 2021

Funding Required for (date range): April 1 2021-March 31, 2023

ISSUE/OPPORTUNITY:

Salt Spring Island has the highest per capita homeless population in the Capital Regional District, with aging infrastructure in some parts of the island and lack of adequate infrastructure in others. Considering the growth patterns on the island, coupled by a number of issues relevant to the housing condition, such as the lack of affordable housing, low diversity in housing types, and low rental vacancy are all among the housing challenges on the island. With the 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.

On December 17, 2019, the SSI LTC directed to work with Trustee Patrick to establish a Salt Spring Housing Working Group to advise the Local Trust Committee to provide advice and recommendations on policy and regulations to address housing needs across the housing continuum. Despite attempts, a formal Working Group was never established (i.e., no terms of reference, formal appointments of members or public meetings). Nevertheless, an informal Housing Working Group was formed to take on the initiative. The Housing Working Group submitted a report to the SSI LTC on October 6, 2020. At the same meeting the SSI LTC made "Housing Challenges and Solutions" a top priority and directed staff to provide a Project Charter for the implementation of this initiative. Note that the resolution directed staff to develop a project charter based on the received Working Group report.

On January 22, 2021, the SSI LTC adopted a project charter, a budget in principle, and other relevant matters:

SS-2021-025 It was MOVED and SECONDED, That the Salt Spring Island Local Trust Committee approve the "Housing Action Program" Project Charter as amended. CARRIED

SS-2021-026 It was MOVED and SECONDED, That the Salt Spring Island Local Trust Committee accept in principle the proposed "Housing Action Program" project budget. CARRIED

SS-2021-027 It was MOVED and SECONDED, That the Salt Spring Island Local Trust Committee approve the proposed "Housing Action Program" Task Force Terms of Reference. CARRIED

SS-2021-028 It was MOVED and SECONDED, That the Salt Spring Island Local Trust Committee approve in principle the proposed "Housing Action Program Public Engagement Framework". CARRIED

SS-2021-029 It was MOVED and SECONDED, That the Salt Spring Island Local Trust Committee direct staff to review potential amendments to the Salt Spring Island Official Community Plan and the Salt Spring Island Land Use Bylaw as identified in the "Housing Action Program" Project Charter. CARRIED

SS-2021-030 It was MOVED and SECONDED, That the Salt Spring Island Local Trust Committee direct staff to conduct early and ongoing engagement with at minimum First Nations, the Capital Regional District, the Agricultural Land Commission, School District No. 64, North Salt Spring Waterworks District, Salt Spring Island Fire and Rescue, Salt Spring Island Arts Council, the Chamber of Commerce, Salt Spring Island Community Services, BC Housing, The Ministry of Transportation and Infrastructure, health service, housing providers and coastal agencies, and Trust Council and other Local Trust Committees in accordance with Section 475 of the Local Government Act, on the proposed "Housing Action Program" and the proposed major amendment to the Salt Spring Island Official Community Plan. CARRIED

SS-2021-031 It was MOVED and SECONDED, That the Salt Spring Island Local Trust Committee direct staff to seek opportunities for collaboration and efficiencies between the Housing Action Program Task Force and the Ganges Village Planning Task Force. CARRIED

The adopted "Housing Action Program" Project Charter implements the Housing Working Groups recommendations and intends to provide actions and measures to address the housing issues unique to Salt Spring Island. Actions proposed in the Project Charter includes a number of actions, such as the potential for a major amendment to the Official Community Plan. The amendment to the OCP will tackle a range of issues that impact the affordability of housing, the types of housing options, and the environmental sustainability as they relate 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 Waterworks community water system, storm-water and sewer systems, active transportation infrastructure, innovative site and building design, arts and culture, archaeological significance will all be examined in the process. 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 objectives with the OCP also 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.

The Housing Action Program also includes the proposal of a number of amendments to the Land Use Bylaw, which includes secondary suites to be permitted in all residential zones (provided all conditions are met), amendment to the subdivision requirements (such as lot designs, lot coverage and sizes), and other regulatory standards that promote affordable housing and sustainable development. Finally, the Action Program proposes the development of incentives for pilot projects in an ecovillage type of development with a mixture of housing types and affordable housing, or other forms of development that incorporates sustainable site and building designs.

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. There are twelve Nations impacted by the proposed project and will be part of the outreach and consultation process. However, 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. Unfortunately the need for the capacity funding was not known prior to the development of the Project Charter budget, staff is proposing to cut the funding proposed for the partnership with the university and apply the amount to support the collaboration with First Nations.

The creation a Housing Action Program 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. Staff is proposing to combine some of the public engagement processes with that of the Ganges Village Area Plan - should the funding for the Area Plan is approved.

PROJECTED RESULTS/DELIVERABLES:

Funding request for Stage 1 (FY21/22)	**Target Duration**	**Cost**	**Notes**
Initial meeting between LTC and First Nations	One half day	$ -	To be jointly held with the Ganges Village Area Plan project
Task Force meetings (virtual or COVID-proof meetings) Open to the public	Over the course of 2021	$ 3,500.00	Cost anticipates advertising, honoraria for speakers, coffee and snacks, and minutes taking at ±$25/hr
Technology (mapping, data analysis, etc.) and administrative support for public engagement program, task force meetings, meetings with stakeholder groups and agencies	Over the course of 2021	$ 1,000.00	

Development of communication and educational info, printouts, mail-outs, brochures, posting of meetings and legal notifications	Over the course of 2021	$ 4,000.00	
First Nation Consultation early and ongoing Coordination with First Nations' staff Collaborations with First Nations in their preferred methods	Over 12 months	$ 2,500.00	Cost anticipates advertising, honoraria for participants, coffee and snacks
Multiple virtual and/or in-person COVID-safe open houses and community engagement meetings	Over 12 months	$ 3,000.00	Technology support, facility rental, and open houses material
Union staff over-time off business hours meetings	Over the course 2021 and 2022		$ 2,000.00 (staff cost)
Research and analysis/meeting with stakeholders/agencies	Over 12 months	$ -	
Consultation and collaboration with 12 First Nations	Summer 2021 to Spring 2022	$ 20,000.00	
Mapping and technological support, and graphic design on the production of the area plan	Over the course of developing the plan	$ 8,000.00	
Open houses on draft SS OCP - virtual and/or COVID-safe meetings	TBD	$ 3,000.00	Technology support/COVID measures/facility rental and set ups
	Total	**$45,000**	
Finding Request for Stage 2 (FY22/23)			
Draft amendment to OCP/LUB	Over 5 months in late 2022	$ -	
Open houses on draft amendments - virtual and/or COVID-safe meetings	Multiple meetings in 2022	$ 3,000.00	Technology support/COVID safety measures/facility rental and set ups
Legal review	Focus on review of draft bylaws	$ 20,000.00	
Development of communication and educational info, printouts, mailings, brochures, posting of meetings and legal notifications	Over the course of 2022	$ 2,000.00	
Progress update and public meetings	Multiple - TBA	$ -	
	Total	**$25,000**	

RISK ASSESSMENT:

Salt Spring Island is facing immense development pressures exasperating an issue already considered a crisis. The development pressure is affecting all issues relating to housing: diversity of type, tenure, affect to the environment, affordability and so on. The SSILTC is of the opinion that addressing housing issues cannot occur without consideration of land use impacts, First Nations, climate change etc.

Without updating the OCP, or some mechanisms to address the housing conditions on the Island, the Island will continue to grow in the direction that deviates from the objectives set forth in the Trust Council Strategic Plan, specifically on "ensuring human activity and the scale, rate and type of development in the Trust Area are compatible with maintenance of the integrity of Trust Area ecosystems, and to sustain island character and healthy communities," and last, but not least, the Trust Council's commitment to First Nations Reconciliations, and their declaration on Climate Change Emergency.

ALTERNATIVES CONSIDERED:

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

- Undertaking less actions within the proposed Project Charter, such as tabling amendments to LUB, or any incentive programs;
- Seek various funding sources;
- Extend the proposed project duration;
- Seek unpaid internship with university.

Option 2: 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. 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:

Consider innovative approaches, invest in the public engagement as well as partnership with agencies and stakeholders, as well as on-going consultation with First Nations.

A model for addressing housing issues that is replicable throughout the Trust area.

RECOMMENDED OPTION:

The SSI LTC is requesting approval of $45,000 for fiscal 2021/22.

An additional $25,000 will be required in fiscal 2022/23 to complete this project.

COST/BENEFIT ANALYSIS:

Quantitative Analysis:

- $45,000 for Stage 1 as per project breakdowns above. (additional funds in the following fiscal for $25,000)

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), Salt Spring 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 charm and character of being the best place to visit and to live within the Gulf Islands, and by extension, the Province of British Columbia. Most importantly, if no action is taken, we will fail to implement the Trust Council's mandate of preserving and protecting Salt Spring Island.

PURCHASING PROCEDURE:

Will follow due process for proper procurement as set out in Trust Council procurement policy.

PROPOSED IMPLEMENTATION STRATEGY:

As indicated in the Project Charter, the duration of the project will likely take two fiscal years (i.e., Spring 2021/Spring 2023).

CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION:

A standard engagement and online tools have been proposed, and general stakeholder groups have been identified in the Housing Action Program Public Engagement Program. A specific list of contacts that include stakeholders, community groups, relevant agencies, and various First Nations communities is currently in progress.

Louisa Garbo, Island Planner	January 28, 2021
Project Manager Name and Title	Date
Stefan Cermak, RPM	January 29, 2021
Reviewed by: Regional Planning Manager	Date

ISLANDS TRUST CONSERVANCY

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	October 14, 2020
From:	Staff	**Date Prepared:**	October 8, 2020
SUBJECT:	**ITC Budget Request**		

PURPOSE: to provide background to Financial Planning Committee (FPC) for the Islands Trust Conservancy (ITC) budget request.

BACKGROUND: At its October 6, 2020, the ITC Board reviewed a proposed budget request and passed the following resolutions:

1) That the Board reduce the 2021/22 budget associated with Board meeting expense by 50% to pilot a reduced in person meeting schedule.

2) That the Board increase the 2021/22 budget associated with communications and fundraising by $7,000.

3) That the Board approve the draft 2021/22 ITC Budget as amended, with the understanding that budget items for salaries and benefits and administrative allocation will be adjusted, 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 2021/22 budget.

A significant component of the 2021/22 ITC Budget will include a $205,000 grant through Environment and Climate Change Canada. This grant is to be used for a new ITC Species at Risk Program and the 2021/22 budget has been adjusted to accommodate both this income and the related expenses.

ATTACHMENT(S): 2021/22 ITC Budget Request RFD, provided at October 6, 2020 ITC Board Meeting

FOLLOW-UP: Staff will forward FPC requests or recommendations to the ITC Board for follow up.

Prepared By: Kate Emmings, A/ITC Manager

ISLANDS TRUST CONSERVANCY

REQUEST FOR DECISION

To:	ITC Board	**For the Meeting of:**	October 6, 2020
From:	Staff	**Date Prepared:**	September 20, 2020

SUBJECT: 2021/22 ITC Budget Request

RECOMMENDATION: That the Board approve the draft 2021/22 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 2021/22 budget.

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1 PURPOSE: To provide the ITC Board with a proposed 2021/22 budget to assist in making a budget request to Trust Council.

2 BACKGROUND:

ITC Policy 1.6 requires that the ITC Manager prepare a proposed ITC budget for ITC Board approval. In general, the budget will see an increase of approximately $200,000 due to an influx of funding from Environment and Climate Change Canada for a new ITC Species at Risk Program. This grant may or may not reduce the amount of required tax requisition for the ITC. Final tax requisition amount will depend on final budget needs, in particular those associated with administrative allocation and final salary/benefit numbers. The proposed budget will include funding for increased capacity, assisting the ITC to better meet the object of the Islands Trust.

The following items have been considered in the proposed ITC budget:

1. The addition of a new Species at Risk Program, including the influx of $205,000 for program costs from Environment and Climate Change Canada. The anticipated use of these funds is detailed in Table 1 below and includes additional staff positions as follows:
    a. A Species at Risk Program Coordinator: approximate cost of $74,993, plus travel and training; and
    b. A Summer Co-op position: approximate cost of $17,343, plus travel.

   Both positions would be temporary positions and subject to available funding.

2. The addition of $5,810 for property management of two new nature reserves and one new conservation covenant, plus an addition of $450 for travel by water taxi to the Sandy Beach Nature Reserve to allow for annual monitoring. Increases to the property management budget are due to additions of ITC conservation land with an average annual maintenance cost of $2,325/nature reserve and $1,160/covenant. The formula used for property management is as follows and will be reevaluated on an annual basis to account for inflation costs:

Average Annual Cost	Nature Reserve	Covenant
Management Plan Renewal	$600	
Recreation Management	$400	
Habitat Restoration	$675	$675
Signage	$65	$65
Species/Ecosystem Inventory and Surveys	$250	$250
First Nations engagement and cultural site management	$335	$170
TOTAL	**$2,325**	**$1,160**

Additional Costs as determined by property:

Cost Item	Description
Travel	Water taxi requirements or added days requiring additional ferry fares or overnight stays.
Special Items	Dependent on special needs of the site. For example, dog waste collection or an increase in recreational management needs for a well-used site.
Special Start Up Costs	ITC works hard to pay for expenses associated with land securement but may in some instances require additional budget for costs anticipated to be in excess of its current budget. For example, the current property management budget anticipates signage and management planning needs for one new nature reserve each year. If the ITC were to take on multiple nature reserves in a given year, it may need to request additional budget.

3. An increase in the ITC legal budget to an amount consistent with prior years. The ITC legal budget was reduced from $15,000 in 2019/20 to $8,000 in 2020/21. At the beginning of the 2020/21 fiscal year, ITC changed legal counsel and legal costs have increased. ITC staff anticipate the legal expenses for the 2020/21 fiscal year will exceed $15,000 and are recommending that the legal budget return to its prior amount and include an additional amount of $3,000 for the Species at Risk Program as noted in item 1 above.

4. The assumption that the CoViD-19 pandemic will not affect staff and board travel and meeting expenses. As the final budget approval gets closer, the ITC Manager, in collaboration with the Director of Administrative Services, will reassess the status of the pandemic and its effect on ITC budgets. The ITC Board may wish to discuss its wishes with respect to continued use of electronic meetings as a means of keeping costs lower.

Table 1. Proposed 2021/22 ITC Budget. Final numbers may alter, particularly as salaries/ benefits are finalized and administrative allocations are calculated.

Fiscal Year	**2021/22**		**2020/21**
Budget Item	**ITC Budget**	**SAR Program funds***	
Salaries and Benefits	570,128	133,257	508,555
Communications	13,000		13,000
Board Honoraria	6,600		6,600
Board Meeting Expense	13,850		13,850
Board Training and Conferences	4,000		4,000
Property Management	102,810	25,000	72,000
Conservation Planning and Land Securement	30,000	15,000	15,000
Ecosystem Mapping	20,000	5,000	15,000
Legal	18,000	3,000	8,000
Mobile Devices	2,400		2,400
Training and Conferences	5,250	750	4,169
Travel for Training	2,750		2,750
Travel	15,950	5,000	6,245
Photo Management	-		2,750
Summer Co-op Student	17,343	17,343	
TOTAL Direct ITC Costs	**822,081**	**204,350**	**674,319**
Admin Allocation	271,128	650	217,060
TOTAL	**1,093,209**	**205,000**	**891,379**
Funded by SAR monies	(205,000)		-
Total for Tax Requisition	**888,208**		**891,379**

* SAR Program budget amounts may change during the negotiation of the Contribution Agreement with Environment and Climate Change Canada. The amounts presented in this budget are an approximation. The total grant of $205,000 will remain the same.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: If the budget is approved by Trust Council it will form the basis for the ITC work program in 2021/22. The influx of funding from Environment and Climate Change Canada will increase the work program of the ITC and require new staff positions and contractors among other expenses.

FINANCIAL: None.

POLICY: None. The Board my wish to revise its meeting procedure bylaw if it elects to allow for fully electronic meetings on a permanent basis.

IMPLEMENTATION/COMMUNICATIONS: The ITC Manager will provide the ITC budget request to the Director of Trust Area Service and the Director of Administrative Services at the Islands Trust with explanatory notes for the requested changes. The Director of Administrative Services will prepare the budget for review by the Financial Planning Committee and approval by Trust Council. The ITC Chair may make representations to the Financial Planning Committee regarding the ITC budget request.

FIRST NATIONS: The budget includes funds for archaeological assessments and funds to engage First Nations knowledge holders, particularly to assist staff in assessing conservation proposals and in land management.

CLIMATE CHANGE: The budget increases anticipate an increase in travel which will increase the carbon emissions of the ITC work. It is hoped that these emissions will be balanced by an increase in habitat conservation which will result in ensured carbon storage and sequestration. At this time, staff are not able to predict these tradeoffs in a meaningful way.

OTHER: At its May 2019 meeting, the ITC Board passed the following resolution:
ITC-2020-011
It was MOVED and SECONDED, that Islands Trust Conservancy Board direct staff to prepare a budget request for the 2021-2022 fiscal year for a report with options and recommendations for managing wildfire risks on ITC conservation properties.

Staff are exploring a memorandum of understanding with the Martin Conservation Decisions Lab (CDL) at the University of British Columbia and believe that this need may be met through work with the CDL and that existing budgets will be sufficient for the desired report. If this understanding should change, budget requests can be altered up to early March 2021.

4 **RELEVANT POLICY(S):**
ITC Policy 1.6: Annual Budget Submissions Policy
Islands Trust Policy 6.3.1: Budget Process

5 **ATTACHMENT(S):** None.

RESPONSE OPTIONS

Recommendation: That the Board approve the draft 2021/22 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 2021/22 budget.

Alternative: That the Board approve the 2021/22 ITC Budget as presented with the following amendments:

- *[insert amendments]*

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 2021/22 budget.

Prepared By: Kate Emmings, A/Manager

Reviewed By/Date: Clare Frater, Director, Trust Area Services / September 21, 2020

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	March 9, 2021
From:	Salt Spring Island Local Trust Committee	**Date Prepared:**	February 8, 2021

SUBJECT: Salt Spring Island Water Sustainability – Special Property Tax Requisition

NOTE: In order to meet agenda deadlines, Islands Trust Financial Planning Committee (FPC) is receiving this Request for Decision (RFD) in advance of Local Trust Committee (LTC) endorsement. The SSI LTC will make a resolution to endorse, or not, this RFD at its February 16, 2021 meeting. Staff will advise the Director of Administrative Services of the LTC's resolution, and the director will report that information to FPC at its February 17, 2021 meeting.

RECOMMENDATION:
THAT the Islands Trust Council include a special property tax requisition for the Salt Spring Island Local Trust Area in the amount of $75,500 in its 2021/22 annual budget, to fund additional operations of the Salt Spring Island Local Trust Committee (LTC) in preserving and protecting the quality and quantity of water resources within the Salt Spring Island Local Trust Area.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The special property tax requisition of $75,500 will be used to fund the additional operations of the Salt Spring Island Local Trust Committee in exercising its delegated authority to coordinate the work of the Salt Spring Island Watershed Protection Alliance (SSIWPA).

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 $75,500 in its 2021/22 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.

A summary of, and links to, outreach and education projects undertaken by SSIWPA in fiscal 2020/21, as well as member-agency-led projects in which SSIWPA has played a role this fiscal year, is available here.

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.

See Appendix 2 for SSIWPA's proposed work plan and budget for fiscal 2021/22 as agreed by the SSIWPA Steering Committee at its December 17, 2020 and January 21, 2021 meetings.

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.

At its January 19, 2021 meeting, Salt Spring Island Local Trust Committee passed the following resolution:

> **SS-2021-001**
> **It was MOVED and SECONDED,**
> *That the Salt Spring Island Local Trust Committee request a special property tax requisition for $75,500 from the Salt Spring Island Local Trust Area in the 2021/2022 fiscal year, subject to Trust Council Policy 6.3.ii, in order to fund coordination of watershed management on Salt Spring Island, using the powers delegated to the Salt Spring Island Local Trust Committee by Trust Council Bylaw No. 154.*

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 2021/22 was included as an item for public consultation within the overall Trust Council budget of 2021/22.

A summary of that consultation was provided by Trust Area Services and is attached as Appendix 3.

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:	$ 1,760
Events and Comm.	$ 13,740
Total	**$ 75,500**

See Appendix 2 for the proposed SSIWPA Work Plan and Budget for 2021/22.

The SSI LTC currently has approximately $85,000 in unspent special property tax requisition funds, plus approximately $14,000 received by SSIWPA as a constituency grant that is administered by Islands Trust. However, at its January 19, 2021 meeting, the LTC resolved to allocate up to $30,000 from these accumulated funds toward a water availability and climate change assessment for Weston Lake, and up to $50,000 for the development of a watershed strategic plan for Salt Spring Island.

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 – Trust Council Policy 6.3.ii checklist
Appendix 2 – SSIWPA Proposed Work Plan and Operations Budget
Appendix 3 – Special Property Tax Requisition – Consultation Summary

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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 $75,500 in its 2021/22 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. That the Islands Trust Council include a special property tax requisition for the 2021/22 fiscal year for a lesser amount than requested by the SSILTC
2. That the Islands Trust Council include a special property tax requisition for the 2021/22 fiscal year for a greater amount than requested by the SSILTC.
3. That the Islands Trust Council does not include a special property tax requisition for the Salt Spring Island Local Trust Area for the 2021/22 fiscal year.

Prepared By:

Jason Youmans, Island Planner, Local Planning Services, February 8, 2021

Reviewed By/Date:

Salt Spring Island Local Trust Committee, February 16, 2021
Financial Planning Committee, DATE
Russ Hotsenpiller, CAO, DATE
David Marlor, DLPS, DATE

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	November 1, 2020
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	November 12, 2020
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 3, 2020
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	January 19, 2021
- copy of resolution attached		In RFD
• LTC requests staff to conduct public consultation on the special tax requisition proposal:	Mid-February	January 19, 2021 LTC endorses communications and consultation plan – largely undertaken through Trust Council budget consultation.
- copy of advertisement attached		Attached
- if public meeting held, minutes of the discussion attached		N/A
o written summary of public feedback attached		Attached

• 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 16, 2021

Appendix 2

ISLANDS TRUST
SSIWPA Coordination Budget 2021-22
Adopted December 17, 2020

	Draft Budget 2021-22	In-Kind
REVENUES		
SSI LTC Tax Requisition	75,500	
In-Kind Staff Time	-	1,000
Draw from SSIWPA Surplus (previously recognised Constituency Grant funds)	14,097	
Total Revenues	**89,597**	**1,000**
EXPENSES		
Coordination		
Coordinator Contract	60,000	
	60,000	
Events and Communications		
Communications Materials	11,740	
Events	-	
Website Hosting	2,000	
	13,740	
Meetings		
Steering Committee	280	
Technical Working Group	280	
Rainwater Subcommittee	280	
Minute-taker	800	
Meeting Software Licensing Fees (Zoom)	120	
In-Kind Staff Time	-	1,000
	1,760	1,000
Total Expenses	**75,500**	**1,000**
Annual Surplus (Deficit)	**14,097**	-
Transfer (t CRD) from SSI LTC for Project [Weston Lake Water Availability and Climate Change Study]	(14,097)	
NET ANNUAL SURPLUS (DEFICIT) after transfers	**-**	**-**
Accumulated Surplus, opening balance (March 31, 2021 est)	109,796	
Accumulated Surplus, closing balance (March 31, 2022)	95,699	

SSIWPA Workplan April 1, 2021-March 31, 2022								
	Area or Watershed	Lead Agency	Quarter: 1	2	3	4	Partners	Status
Water Availability Analysis								
Detailed Hydrogeological Assessment of Water Service Area	Cedar Lane	CRD					Cedar Ln Commission, TWG, FLNR	Proposed
Water Availability and Climate Change Assessment*	Weston	CRD					Fulford Commission, TWG, FLNR	In process
Monitoring								
Watershed Monitoring Program:								
Observation Wells	Island	IT					FLNR	Ongoing
Observation Lakes	Bullock	IT						Ongoing
	Cusheon	IT						Ongoing
	Weston	IT						Ongoing
	Stowell	IT						Ongoing
Water System Data Management Assistance		SSIWPA						In process
Policy and Planning								
Bloom Notification Alert System	Cusheon, SML	Water Preservation					CRD, CLSC, Island Health	Proposed
Blackburn Legacy Landfill Pollution Assessment	Blackburn	Water Preservation					CRD, CLSC, ENV	Proposed
Watershed Protection Plan*	Island	IT						Proposed
Proof of Sufficient Water (Time of Subdivision)	Island	IT					CRD, FLNR	In process
Communications								
Rainwater Rebate Program	Island	Transition SS					CRD, SSIWPA	Funding being sought
Groundwater Brochure	Island	SSIWPA - TWG					FLNR	In process
Professional Design Guide for Potable Rainwater Systems	Regional ?	***Pending***					CRD, FLNR	Proposed
Virtual Rain Tour, Online Rain Harvesting Resources	Island	SSIWPA						Ongoing
Annual Report	Island	SSIWPA						Annually

*Linked projects; There could be other watersheds identified in the WPPlan.

Appendix 3

How was the budget survey process advertised in the Salt Spring Island Local Trust Area?

Trustees

- TBD

Social Media

- Islands Trust Facebook group page

Print Ads

- Gulf Island Driftwood x 2
- Salt Spring Island Exchange - Feature Ad

Email

- Notification sent to Salt Spring Island LTC e-mail subscriber list
- Notification sent to Salt Spring Island Watershed Protection Alliance e-mail subscriber list
- Direct e-mail to contact/audience list

Website

- SSI LTC news webpage updated with special property tax info
- SSI LTC Water Sustainability project webpage updated with special property tax info
- Link to special property tax requisition FAQ included in all advertising

2021/22 Trust Council Budget Survey – SSI Special Property Tax Requisition

Two questions about the proposed special property tax requisition were included in the 2021/22 Trust Council online budget consultation survey which closed on February 7, 2021.

These questions were as follows:

Salt Spring Island Special Tax Levy

A special property tax levy is a mechanism by which the Islands Trust funds 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 taxing power 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. Backgrounder.

QUESTION 1:
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?

QUESTION 2:
The special property tax requisition is proposed to be $75,500 to fund the continued coordination of community, government and non-government organizations working together in 2021/22 to develop a framework and strategy to protect watersheds and preserve drinking water sources on Salt Spring Island.

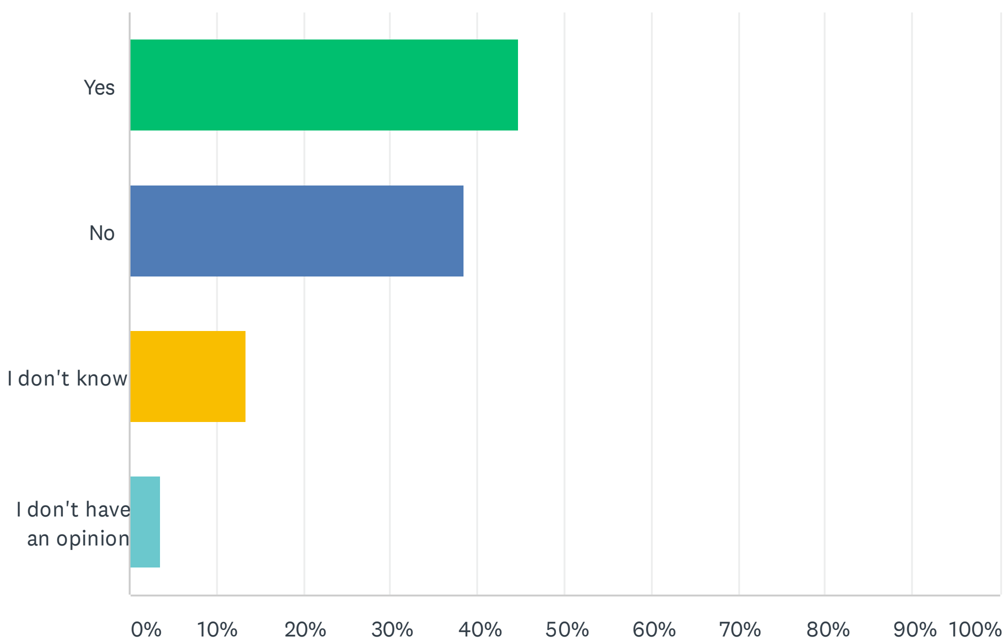
Results of the special property tax requisition survey questions were as follows:

Question	Options	Responses
1. 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?	Yes	64
	no	55
	I don't know	19
	I don't have an opinion	5
2. The special property tax requisition is proposed to be $75,500 to fund the continued coordination of community, government and non-government organizations working together in 2021/22 to develop a framework and strategy to protect watersheds and	Too much	45
	Too little	12
	Just right	21
	I don't know	43
	I don't have an opinion	19

preserve drinking water sources on Salt
Spring Island.

Q4 Salt Spring Island Special Property Tax LevyA special property tax levy is a mechanism by which the Islands Trust funds 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 taxing power 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. Salt Spring Island Watershed Protection Alliance Backgrounder. 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?

Answered: 143 Skipped: 799



ANSWER CHOICES	RESPONSES	
Yes	44.76%	64
No	38.46%	55
I don't know	13.29%	19
I don't have an opinion	3.50%	5
TOTAL		143

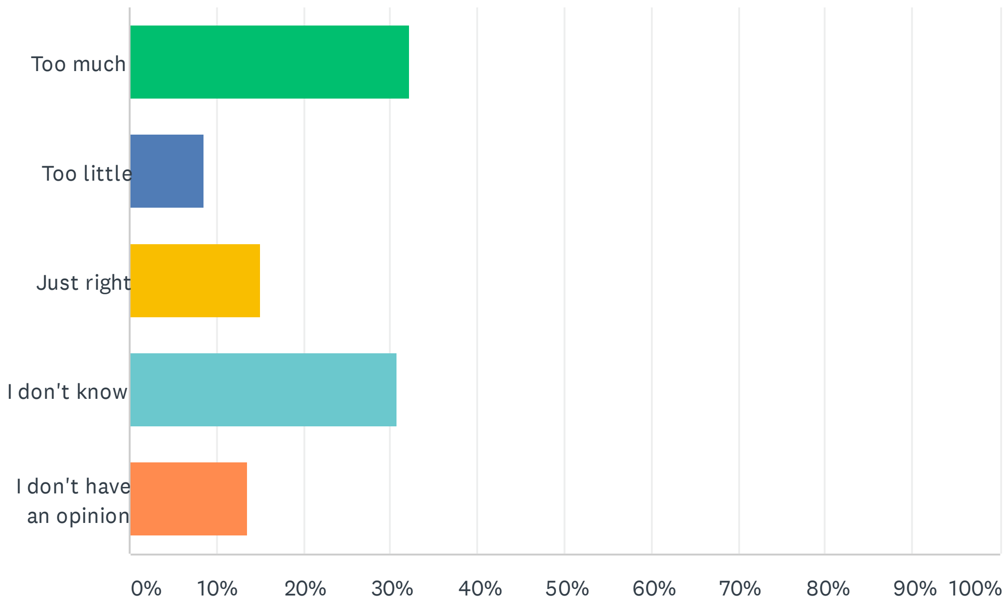
#	PLEASE EXPLAIN YOUR ANSWER:	DATE
1	I would support it if it meant considering and encouraging water saving practices such as composting toilets, rainwater harvesting, ponds etc. as water supply and lowering the per-person or per-dwelling water requirements where these practices are in place.	2/7/2021 7:36 PM
2	add a fuel surcharge for that purpose	2/7/2021 7:07 PM
3	Evironmental practices of local property owners will make a difference for protecting these areas, not axes.	2/7/2021 6:34 PM
4	burden on community	2/7/2021 3:55 PM
5	There are other more important places to spend our money right now.	2/7/2021 2:49 PM
6	more taxes	2/7/2021 2:02 PM
7	there is enough being done already in this area	2/7/2021 11:21 AM
8	we should not have to pay additional tax to ensure our water is safe	2/7/2021 10:43 AM
9	History of many studies much talk no action	2/7/2021 10:42 AM
10	They can't explain the use of the funds expended. Useless!	2/7/2021 8:32 AM
11	I assume this covers water catchment in rainy winters?	2/7/2021 8:21 AM
12	If water catchment was encouraged rather than discouraged / banned we would have PLENTY of water.	2/6/2021 11:18 PM
13	I’m not there all the time yet I do feel that protecting fresh water should be considered is raising taxes the answer I’m not sure	2/6/2021 10:16 PM
14	I am taxed extra for the water I have on SSI on St.Marys Lake. Charged for a bunch of mistakes and ongoing problems while there are still open sewage fields on waterfront properties. I’m not sure I trust the initiatives.	2/6/2021 9:54 PM
15	Water is a huge issue here. We need to find ways to sustain	2/6/2021 9:04 PM
16	I’m on a well. I know my well is good. I don’t support any municipal water or sewer system unless it involves all residents. If one runs out if water then it can be purchased. Otherwise too bad. I don’t pay for water service and I don’t support any tax money I contribute to study water issues for people who made poor decision where they live. Do a study in the island and solving all our needs it none.	2/6/2021 6:41 PM
17	I would support it if I trusted the Trust and it's staff to include and support the people who live here. Because I do not trust the Trust, I am against giving more money. Local government needs to win the respect of the citizenry before taking more money from us.	2/6/2021 1:44 PM
18	Same as above	2/6/2021 11:09 AM
19	again, right now we are not concerned with this issue. we are tryng to stay afloat	2/6/2021 10:53 AM
20	there should be more taxes to thsoe who use the services and less to those who have to rely on wells and water harvesting, and don't use the freshwater supply. Those that have to rely on their own sources spend a lot of money already to maintain their systems.	2/5/2021 10:28 PM
21	not the time to add new taxes	2/5/2021 7:42 PM
22	personal money is limited	2/5/2021 7:29 PM
23	water is important	2/5/2021 7:04 PM
24	yes, as long as this doesn't end up with more bylaw enforcers disturbing the peace and imposing regulations which are likely in violation of the Charter of Rights and Freedoms.	2/5/2021 6:13 PM
25	I have to manage and maintain my own well and harvesting water supply. It is costly enough as it for me to manage my own water.	2/5/2021 6:08 PM
26	I don't understand what SPECIFICALLY is being done in this regard, and think we need to do more to upgrade/relocate old septic systems around St Mary's Lake for example. Also given the water STORAGE issues on Salt Spring, I wonder what is being done to store more of the	2/5/2021 5:55 PM

	water we have during the winter so more is available in the summer? Can we encourage ways of managing water SHORTAGES through landzoning?	
27	We already pay usage fees and any coordination should be done through municipal government	2/5/2021 3:38 PM
28	We already support this through the payment for consumption of water. Better coordination of resources can be performed through a municipal government.	2/5/2021 3:08 PM
29	Again, more money isn't the solution. Efficiency and a strong management team with clear goals and guidelines will solve this issue. Throwing more money at the current situation will only buy a little more time, and in a couple years more money will be requested.	2/4/2021 6:23 PM
30	I believe the trust should be done away with	2/4/2021 5:15 PM
31	We don't need this. What we need is a plan to recycle water on the island. We have way to many committees we need some action and this is not it.	2/4/2021 11:37 AM
32	As long as the funds are spent on an ecology backed initiative.	2/4/2021 11:27 AM
33	Yet more taxpayer funded, Inefficient bureaucracy	2/4/2021 8:36 AM
34	It would seem that a simple low cost solution would be the imposition of a single water authority by the appropriate level of government. A more unified, approach that would consolidate funds and policies should be the first step.	2/3/2021 10:46 PM
35	It is not apparent from the information links provided whether or not the alliance has achieved outcomes which justify the expenditure	2/3/2021 10:17 PM
36	This is North Salt Spring Waterworks responsibility.	2/3/2021 10:16 PM
37	Time for and end to tax increases....where are the tax decreases. We are drowning in ever higher taxes.	2/3/2021 5:07 PM
38	If you fix the leaks in the system there is no shortage	2/3/2021 4:43 PM
39	Power grab	2/3/2021 2:44 PM
40	Worthwhile project but I don't have enough trust in IT to oversee this project.	2/2/2021 11:09 AM
41	Only a qualified "yes". Very nearly ticked "no". This needs careful over by an agency or unafiliated third party that is not influenced by special interest groups. I don't think the Water Preservation Society can look at the issues objectively.	2/2/2021 11:08 AM
42	Hard choices need to be made, if you support the SSIWPA then something else needs to be cut back. How is the effectiveness of this expenditure evaluated and monitored. How do you ensure there is value for money?	2/2/2021 9:53 AM
43	Should be under primary umbrella of Trust. More specific deliverables. Lame duck group that can't authorize anything.	2/2/2021 9:38 AM
44	Not enough information	2/2/2021 8:10 AM
45	No more taxes	2/2/2021 8:06 AM
46	This should be a provincial funded lobby	2/2/2021 8:00 AM
47	NSSWater does do most of this...don't need the names of every stream on the island	2/2/2021 7:49 AM
48	probably support but have just started reading about it	2/2/2021 6:16 AM
49	This is a challenging year to add a special property tax to all residents.	1/31/2021 11:20 AM
50	I think some organized response would be helpful but don't want to see governments role and authority increase.	1/30/2021 8:17 PM
51	Preserving and protecting freshwater is critical in our region	1/30/2021 1:33 PM
52	The NSWD has done an excellent job so far in my area.	1/30/2021 11:35 AM
53	Well, it's important.	1/30/2021 9:06 AM
54	This scarce resource needs to be well managed and protected.	1/30/2021 8:43 AM

55	Done within present taxes	1/29/2021 7:04 PM
56	The preservation and protection of freshwater on SSI requires increased coordination.	1/29/2021 6:54 PM
57	I am grateful for a way to act on these issues	1/28/2021 4:19 AM
58	Surplus should be used first.	1/27/2021 7:59 PM
59	Must ensure all involved agencies arecoprdinated	1/27/2021 9:12 AM
60	By law enforcement of fresh water use by properties with multiple dwelling who claim farm status makes it unfair for single family dwellings.	1/27/2021 8:15 AM
61	The island needs to develop a prioritized plan for water management, both services and resources	1/27/2021 7:59 AM
62	I believe there is enough information availible already on the areas with issues. When don't need to look for problems where there are none.	1/26/2021 11:12 PM
63	Water is the single biggest concern that islanders will raise next to fire risk, and the two are inextricably linked. From the point of view of climate action, we urgently need to improve our freshwater supplies to ensure our community's and our ecosystem's resilience in the challenging decades to come. To do so we will need to build hard and natural infrastructure to build/conserve supply. This infrastructure needs to be built to withstand increasing winter rains and summer droughts. We also need to implement aggressive water conservation including mass implmentation of water conservation and reuse including rainwater diversion/storage, greywater and blackwater (i.e., composting toilets and/or on-island composting along with chipped wood and other biomass).	1/25/2021 3:28 PM
64	Coordination is key to sustainability. Remove the silos and act collaboratively and strategically on behalf of all water needs.	1/25/2021 11:00 AM
65	I believe a study would be appropriate but I would like an independent body -- not Islands Trust -- to initiate, undertake and monitor the study	1/24/2021 11:55 AM

Q5 The special property tax requisition is proposed to be $75,500 to fund the continued coordination of community, government and non-government organizations working together in 2021/22 to develop a framework and strategy to protect watersheds and preserve drinking water sources on Salt Spring Island.

Answered: 140 Skipped: 802



ANSWER CHOICES	RESPONSES	
Too much	32.14%	45
Too little	8.57%	12
Just right	15.00%	21
I don't know	30.71%	43
I don't have an opinion	13.57%	19
TOTAL		140

#	PLEASE EXPLAIN YOUR ANSWER:	DATE
1	I don't know what it is actually being spent on?	2/7/2021 7:36 PM
2	add fuel surcharge	2/7/2021 7:07 PM
3	Projects proposed are not desired, requested or suitable to all those paying taxes.	2/7/2021 6:34 PM
4	individual burden	2/7/2021 3:55 PM
5	This has already been studied and worked on over the years. use a study that has already been done	2/7/2021 2:49 PM
6	again it seems money will be spent on people and not the problem	2/7/2021 1:40 PM
7	We still have not forced water storage on new builds- until we do a measure like that, everything else is just window dressing	2/7/2021 1:26 PM
8	I would like to see the funds spent elsewhere	2/7/2021 11:21 AM
9	I would need more detail to have an opinion. In the meantime, I support the initiative.	2/7/2021 11:06 AM
10	Why are we being taxed to protect our water this should be an inherint right to all canadians	2/7/2021 10:43 AM
11	see above	2/7/2021 10:42 AM
12	How does a number evolve for coordination to work together?	2/7/2021 10:02 AM
13	Property taxes are already ridiculously high	2/7/2021 8:56 AM
14	see above	2/7/2021 8:32 AM
15	How many families could one feed wit this money?	2/6/2021 11:18 PM
16	Whaf are the cost?	2/6/2021 9:54 PM
17	It needs to be effective.	2/6/2021 9:54 PM
18	Won’t provide any benefit to me and us a waste of taxpayer money.	2/6/2021 6:41 PM
19	I’d need to know where the money will be spent , to have an educated opinion	2/6/2021 11:38 AM
20	As above	2/6/2021 11:09 AM
21	wondering how much is for administration	2/5/2021 7:29 PM
22	not sure who is getting paid and how mucht	2/5/2021 7:04 PM
23	I don’t have a lot of knowledge about this	2/5/2021 8:42 AM
24	Why is extra coordination needed? The current funding and staff should be able to support this initiative.	2/4/2021 6:23 PM
25	We no longer need the trust as other government agencies can do the job	2/4/2021 5:15 PM
26	There is enough water on SSI. What you need is to require every house to have a 30m3 reserve and the problem will be solved without new taxes. This is how Australia solved the problem, we don't need a study we need implementation.	2/4/2021 11:37 AM
27	If the residents and the Islands Trust are going to use the argument that they are basing their decisions on water protection, then they need to back that up and provide concrete solutions. This comes at a cost b	2/4/2021 11:27 AM
28	Where are Indigenous land stewards?	2/4/2021 11:10 AM
29	See above	2/4/2021 8:36 AM
30	It is not clear why this could not be done without the additional funding if there was a single water authority.	2/3/2021 10:46 PM
31	Same reason as above	2/3/2021 10:17 PM
32	This should be done by volunteers	2/3/2021 10:16 PM

33	You have all the information needed to fix the leaks	2/3/2021 4:43 PM
34	Continuous funding of bureaucracy with little results.	2/2/2021 11:09 AM
35	Is this an increase or decrease over previous years? How long has this been in place? What has been accomplished? What is the long term objective and timeframe? Allowing it to go on indefinitely with little or no reported resiults is a no-go. Produce, or go away.	2/2/2021 11:08 AM
36	Not sure on this one as I see no plan to ensure the money is well spent.	2/2/2021 9:53 AM
37	What exactly is the money spent on?	2/2/2021 8:10 AM
38	Cut back on your staffing	2/2/2021 8:06 AM
39	good if it goes to individual or company on SSi, not if off island contractor	2/2/2021 6:16 AM
40	I get no sense of how the $75,000 is to be spent	2/1/2021 5:47 PM
41	My understanding is that recent work by this group has been effective.	1/30/2021 2:05 PM
42	Preserving our drinking water is paramount.	1/30/2021 11:14 AM
43	So ... if water quality and/or supply is improved - then what ... an even denser amount of population!? W/out pop. control and build permit reductions, your proposals for an 'island nirvana' will contribute to Saltspring eventually becoming Singapore North!!!!	1/30/2021 10:27 AM
44	Need more info and context	1/30/2021 8:55 AM
45	I don’t know enough about the project to comment on cost.	1/30/2021 8:43 AM
46	No more taxes !	1/29/2021 7:04 PM
47	The preservation and protection of freshwater on SSI requires increased coordination.	1/29/2021 6:54 PM
48	"Water is life."	1/29/2021 1:03 PM
49	Addressing water issues on SSI is critical for the economic, environmental and social resiliency of the island. The water issues on SSI are complex and require multiagency coordination and innovative approaches. We have to address water if we ever hope to tackle climate adaptation and affordable housing.	1/28/2021 10:39 PM
50	I can't imagine you can do much with that amount, but OK	1/28/2021 4:19 AM
51	Surplus should be used first	1/27/2021 7:59 PM
52	Could be higher if planned and budgeted	1/27/2021 9:12 AM
53	No by-law enforcement makes it unfair.	1/27/2021 8:15 AM
54	If a plan is to be excited additional funding will be needed	1/27/2021 7:59 AM
55	Simple solutions for simple problems.	1/26/2021 11:12 PM
56	Too little if it's a one year expense. We need a long term plan and a long term spend along with it. Addressing this problem is key to our island's viability in the coming decades.	1/25/2021 3:28 PM
57	safe, drinking water is our lifeline. Investment in water quality management is key to the survival of our island.	1/25/2021 11:00 AM
58	It is too much if Islands Trust is the coordinating body.	1/24/2021 11:55 AM

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REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	March 11, 2021
From:	Financial Planning Committee	**Date Prepared:**	February 10, 2021
SUBJECT:	**FINANCIAL PLAN BYLAW 2021/22**		

RECOMMENDATION:

1. That Islands Trust Council Bylaw 181, cited as the "Financial Plan Bylaw, 2021/22" be Read a First Time.
2. That Islands Trust Council Bylaw 181, cited as the "Financial Plan Bylaw, 2021/22" be Read a Second Time.
3. That Islands Trust Council Bylaw 181, cited as the "Financial Plan Bylaw, 2021/22" be Read a Third Time.
4. That Islands Trust Council Bylaw 178, cited as the "Financial Plan Bylaw, 2021/22" be forwarded to the Minister of Municipal Affairs for approval consideration.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The Islands Trust Financial Plan for 2021/22 must be adopted by Bylaw prior to implementation. Adoption of the Financial Plan will happen via RWM to Trust Council once approval from the Minister is received.

1 PURPOSE:

The Financial Plan Bylaw is the formal document approving the budget for the 2021/22 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.

2 BACKGROUND:

The Financial Plan Bylaw focuses on the current fiscal year budget, but also includes projections for the following four fiscal years, in accordance with financial plan requirements set out in the Community Charter. The worksheet used to create the 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 as follows:

Consumer Price Index (CPI)	CPI has been reflected based on a 5-year historical average (2020 pandemic year excluded) of annual Victoria statistics, at 2.0% per year.
Fees and Sales	Application fees are expected to increase when the new model fees bylaw is completed and implemented by LTCs across the Trust Area. The amount of the increase is unknown. Staff have estimated that fees will double in fiscal 2024 and increase annually by CPI each year thereafter. This model is built into the 5-year plan.
Provincial Grant	A budget of $180,000 has been included as in past years. This funding level has been maintained for the five-year period, though increases may be seen if a successful ask of the Province is undertaken.
Non-market Growth	An annual 1.0% non-market growth rate is anticipated for the trust area as a whole, excluding BIM. 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.
Property Tax Changes	It is anticipated that property tax increases will be required to maintain and/or rebuild surplus balances at the Trust. This has been incorporated into the 5-year plan with a tax increase of 4.5% in fiscal 2022/23 tapering down to 0.15% in fiscal 2025/26. This range of tax increases was applied in order to slowly reduce the annual draw from surplus funds year over year, while maintaining a balance of no less than 70% of the surplus minimum in any given year. If a more sustainable financial model is adopted and annual budgets see taxation more closely cover the cost of annual operating costs, the pressure on surplus balances against policy minimums may be alleviated.
Property Tax Levy – Bowen Island	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 play a large 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.
Special Levies, Local Trust Committees	Special Levies are contemplated on an as-needed basis. The current five-year plan includes the continued Special Levy for the Salt Spring Island Watershed Protection Alliance (SSIWPA) to the end of fiscal year 2022/23. No other special levies are included.

Interest and Other Income	Interest and Other Income is expected to remain consistent and non-significant relative to other sources of income.
Expenditures (Trust Council, Local Planning Services, Islands Trust Conservancy and Administration)	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 slightly while a new term of trustees is oriented in their role. A small reduction to account for this has been made in election year 2022/23.
Expenditures – Programs	Program expenditures are based on historical spending and are adjusted to reflect lower spending on programs during election years, when time is dedicated to orienting a new Council. Expenditures are increased annually to account for anticipated inflation.
Surplus Funds	Per Policy 6.5.1 *Reserves and Surplus*, the "recommended minimum amount of money to be contained within the General Revenue Surplus Fund is three months of expenses net of three months of revenue, excluding revenues from property taxes or the provincial grant." The five-year plan as presented anticipates that this level of minimum balance cannot be obtained. To maintain current policy minimums, annual draws from surplus will need to cease, and a contribution to surplus will need to be made. To generate this required contribution, one or a blend of the following options must be undertaken: An increase in external revenue sources such as taxation; or a reduction in expenses. Staff will receive direction from TC on which method to undertake in the five-year plan prior to finalising it and forwarding it to the Minister. The current 5-year plan maintains the current regular practice of drawing funds from surplus, but reduces the magnitude of the draws each year, ranging from a $517,000 draw in fiscal 2021/22 down to no draw in fiscal 2025/26. This approach was taken, along with rising tax increases over the 5 year-term, to keep the estimated minimum balance no lower than 70% of the minimum recommended balance per current policy.

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 POLICY(S):
Municipal Revenue Tax Calculation Policy 7.2.vi.
General Revenue Fund Surplus Policy 6.5.i.

5 ATTACHMENT(S):
Bylaw 181 Financial Plan Bylaw 2021/22

RESPONSE OPTIONS

Recommendation:
That Trust Council perform three readings of the Financial Plan Bylaw 2021/22 and advance the Bylaw to the Minister of Municipal Affairs for approval.

Alternative: No alternatives identified.

Prepared By: Director, Administrative Services
Reviewed By: Russ Hotsenpiller, Chief Administrative Officer/
Financial Planning Committee/February 17, 2021

ISLANDS TRUST COUNCIL

BYLAW NO. 181

****

A Bylaw Respecting the Financial Plan of the Islands Trust for Fiscal Years 2021/22 through 2026/27

****

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, 2021 and ending March 31, 2022, and for the subsequent four fiscal years, and further that;

2. This Bylaw may be cited for all purposes as the "Islands Trust Financial Plan Bylaw, 2021-2022".

READ A FIRST TIME THIS 11TH DAY OF MARCH, 2021

READ A SECOND TIME THIS 11TH DAY OF MARCH, 2021

READ A THIRD TIME THIS 11TH DAY OF MARCH, 2021

APPROVED BY THE MINISTER OF MUNICIPAL AFFAIRS
THIS DAY OF , 2021

ADOPTED THIS DAY OF , 2021

SECRETARY CHAIR

ISLANDS TRUST
Bylaw 181
Schedule A

Revenue	**2021/22**	**2022/23**	**2023/24**	**2024/25**	**2025/26**
Provincial Funding	180,000	180,000	180,000	180,000	180,000
Property Taxes **					
Special Levy - Local Trust Committees			-	-	-
Fees					
Transfer from General Revenue Surplus Fund					-
Transfer from LTC Specific Fund					
Interest and Other					
Total Revenue					
Expenditures					
Trust Council					
Local Planning					
Islands Trust Conservancy					
Transfer to General Revenue Surplus Fund	-	-	-	-	-
Less non-cash items - amortization	(140,000)	(140,000)	(140,000)	(140,000)	(140,000)
Total Expenditures					
Contribution to (Draw from) Surplus/Reserves	**()**	**()**	**()**	**()**	**()**
	0	**-**	**-**	**-**	**-**

** Estimated Property Taxes by Source:	
Trust Area Property Tax Levy	
Bowen Island Municipality Property Tax Levy	
Total	

Balance in General Revenue Fund Surplus	

ISLANDS TRUST

Five Year Financial Plan

2021/22 - 2025/26

			election year		
Tax increase	*3.72%*	*4.50%*	*2.40%*	*1.15%*	*0.15%*
Revenue	**2021/22**	**2022/23**	**2023/2024**	**2024/25**	**2025/26**
Fees and Sales	120,000	240,000	244,800	249,696	254,690
Provincial Grant - unrestricted	180,000	180,000	180,000	180,000	180,000
Provincial Grant - restricted	178,000	-	-	-	-
Federal Grant - restricted	205,000	205,000	-	-	-
Other Grants	8,000	8,000	8,000	8,000	8,000
Property Tax Revenue:					
Property Tax Levy prior year	6,783,140	7,094,486	7,484,683	7,739,162	7,905,554
Non-market Growth Current Year	59,013	70,945	74,847	77,392	79,056
Increased Taxes in Current Year	252,333	319,252	179,632	89,000	11,858
Property Tax Revenue subtotal	7,094,486	7,484,683	7,739,162	7,905,554	7,996,468
Transfer from GRSF - for Elections	-	105,000	-	-	-
Transfer from GFSF - for Projects/General	358,400	140,000	157,000	50,000	-
Transfer from LTC Specific Reserve Fund	159,000	75,000	75,000	75,000	-
Transfer from Special Requisition Reserve Fund	80,000	-	-	-	-
Property Tax Levy - Bowen	311,733	295,365	331,660	346,252	355,609
Special Levy - LTCs	75,500	75,500	-	-	-
Interest Income	60,000	60,000	60,000	60,000	60,000
Other Income	-	-	-	-	-
Revenue Total	**8,830,119**	**8,868,548**	**8,795,622**	**8,874,502**	**8,854,767**
Expenditures					
Trust Council (no Admin or Projects)	883,058	900,719	918,733	937,108	955,850
Local Planning (no Admin or Projects)	4,414,917	4,488,172	4,577,382	4,667,638	4,761,505
Islands Trust Conservancy (no Admin or Projects)	850,775	867,790	680,146	693,749	707,624
Administration (no projects)	2,062,469	2,103,719	2,145,793	2,088,709	2,030,483
Projects - Trust Council	127,150	54,693	129,693	132,287	134,933
Projects & OCP - LPS	535,250	545,955	556,874	468,012	377,372
Projects - ITC	-	-	-	-	-
Projects - Administration	19,000	50,000	5,000	5,000	5,000
Projects - Funded by Special Levies and Special levy surplus	155,500	75,500	-	-	-
Projects - Funded by Grants + Other income	-	-	-	-	-
Contribution to Surplus Funds	-	-	-	-	-
Expenditure Total	**9,048,119**	**9,086,548**	**9,013,622**	**8,992,502**	**8,972,767**
Less non-cash items - Amortization	(218,000)	(218,000)	(218,000)	(118,000)	(118,000)
Total Cash Requirement	**8,830,119**	**8,868,548**	**8,795,622**	**8,874,502**	**8,854,767**

This is a working paper only, not to be included with the Ministerial Bylaw to Trust Council.
Included for FPC reference only.

ISLANDS TRUST - Proposed Budget - 5 Year Budget Projection *CPI =* 2.00%

		2021/22	Trust Council March 2021 Annual Increase %	2022/23	2023/2024	2024/25	2025/26
	Tax increase	*3.72%*		*election year* *4.50%*	*2.40%*	*1.15%*	*0.15%*
Revenue							
	Fees and Sales	120,000	*2.0%*	240,000	244,800	249,696	254,690
	Provincial Grant - Unrestricted	180,000		180,000	180,000	180,000	180,000
	Other Government Grants - Restricted	391,000	*0.0%*	213,000	8,000	8,000	8,000
	Property Tax Levy prior year	6,783,140		7,094,486	7,484,683	7,739,162	7,905,554
	Non-market Growth Current Year	59,013	*1.0%*	70,945	74,847	77,392	79,056
	Increased Taxes in Current Year	252,333		319,252	179,632	89,000	11,858
	Total Tax Revenue	*7,094,486*		*7,484,683*	*7,739,162*	*7,905,554*	*7,996,468*
	% tax increase	*3.69%*		*4.46%*	*2.38%*	*1.14%*	*0.15%*
		byelection		*election*	*byelection*	*byelection*	*byelection*
	Transfer from GRSF (Elections)	-		105,000	-	-	-
	Transfer from Surplus Pool (GRSF) (Projects)	358,400		140,000	157,000	50,000	-
	Transfer from Surplus Pool (LTC Specific Reserve Fund)	159,000		75,000	75,000	75,000	-
	Transfer from Special Requisition Surplus	80,000		-	-	-	-
	Property Tax Levy - Bowen	311,733	*calc*	295,365	331,660	346,252	355,609
	Special Levy - LTCs	75,500	*manual input*	75,500	-	-	-
	Investment Income	60,000	*0.0%*	60,000	60,000	60,000	60,000
	Other Income	-		-	-	-	-
	Revenue Subtotal	**8,830,119**		**8,868,548**	**8,795,622**	**8,874,502**	**8,854,767**
		-					
Expenditures					*election*		
	Trust Council (no Admin or Projects)	883,058	*2.0%*	900,719	918,733.11	937,107.77	955,850
	Local Planning (no Admin or Projects)	4,414,917	*2.0%*	4,488,172	4,577,382	4,667,638	4,761,505
	Islands Trust Conservancy (no Admin or Projects)	850,775	*2.0%*	867,790	680,146	693,749	707,624
	Administration (no projects)	2,062,469	*2.0%*	2,103,719	2,145,793	2,088,709	2,030,483
	Projects - Trust Council	127,150	*2.0%*	54,693	129,693	132,287	134,933
	Projects & OCP - LPS	535,250	*2.0%*	545,955	556,874	468,012	377,372
	Projects - Administration	19,000		50,000	5,000	5,000	5,000
	Projects - Funded by Special Levies and Special levy surplus	155,500		75,500	-	-	-
	Projects - Funded by Grants + Other income			-	-	-	-
	Contribution to Surplus Funds	-					
	Expenditure Subtotal	**9,048,119**		**9,086,548**	**9,013,622**	**8,992,502**	**8,972,767**
		-					
	Less non-cash items - Amortization	(218,000)		(218,000)	(218,000)	(118,000)	(118,000)
	Total Cash Requirement	**8,830,119**		**8,868,548**	**8,795,622**	**8,874,502**	**8,854,767**
	check	*(0)*		*0*	*(0)*	*(0)*	*0*
	Accumulated Surplus Balance	***1,632,021***		***1,530,021***	***1,516,021***	***1,509,021***	***1,627,021***
	BASED ON FORECAST						
	Cash required for 3 months operations						
	(expenditure subtotal divided by 4 less 1/3 non-tax revenue)	$ 1,999,505		$ 2,196,637	$ 2,177,205	$ 2,170,702	$ 2,164,519
	Surplus Balance as % of Cash Required by Policy	**82%**		**70%**	**70%**	**70%**	**75%**
	Net draw (contribution)	517,400		320,000	232,000	125,000	-

ISLANDS TRUST COUNCIL

BYLAW NO. 182

****
A Bylaw to Provide for the Borrowing of Money During
Fiscal Year 2021 - 2022 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 2021 - 2022 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, 2021-2022".

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 2.0% 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 the Islands Trust and the Treasurer of the Islands Trust.

4. The Provincial Contribution and property tax levy, or so much thereof as may be necessary, shall when received on account of the 2021-2022 budget, be used to repay the money so borrowed.

READ A FIRST TIME THIS	11TH	DAY OF	MARCH	, 2021
READ A SECOND TIME THIS	11TH	DAY OF	MARCH	, 2021
READ A THIRD TIME THIS	11TH	DAY OF	MARCH	, 2021
APPROVED BY THE MINISTER OF MUNICIPAL AFFAIRS THIS		DAY OF		, 2021
ADOPTED THIS		DAY OF		, 2021

______________________________ ______________________________

SECRETARY CHAIR

Top Priorities Report

Financial Planning Committee

1. *Budget 2021/22: Draft 2 Review*	Responsible	Dates
Review Draft 2, version 2 of the 2021/22 budget in February 2021, in order to make a final recommendation to Trust Council to debate at their March 2021 meeting.	Julia Mobbs	Rec'd: 03-Dec-2020 Target: 17-Feb-2021

2. *Budget 2021/22 Public Consultation: Planning and Execution*	Responsible	Dates
Initial review of planned consultation materials and engagement platforms took place at FPC's/span> Final review and approval of consultation materials and engagement platforms will take place at FPC's meeting in January 2021 to facilitate public consultation in advance of the final budget review by FPC. FPC will review public consultation findings at their February 2021 meeting.	Clare Frater Julia Mobbs	Rec'd: 12-Nov-2020 Target: 17-Feb-2021

3. *Q3 Financial Reporting*	Responsible	Dates
Preparation of Quarter 3 Financial Results and Financial Forecast will be presented at FPC's February 2021 meeting. These reports help inform draft budget discussion as well as provide current year financial performance oversight.	Julia Mobbs	Rec'd: 12-Nov-2020 Target: 17-Feb-2021

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 17, 2021
From:	Trust Area Services	**Date Prepared:**	February 9, 2021
SUBJECT:	**DRAFT ISLANDS TRUST TAX NOTICE INSERT FOR 2021/22**		

PURPOSE: To seek feedback on a draft Islands Trust tax notice insert for 2021/22.

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. As far as current staff are aware, the Islands Trust has never previously used this service or mailed information about the Islands Trust to all taxpayers.

A finalized tax notice insert must be submitted to the Province by April 1st each year as a file attachment. The notice will be printed on yellow legal sized paper in greyscale.

Staff have prepared a draft insert for inclusion in the next tax notice. As this is the first insert to be sent by Islands Trust, the notice provides general information about Islands Trust and basic budget information. Staff are providing the draft insert to Financial Planning Committee for feedback.

ATTACHMENT(S):

1. DRAFT tax notice insert for 2021/22

FOLLOW-UP: The project is already underway. Staff will integrate feedback received and send to the graphic designer for revisions. The final notice will be amended as needed after approval of the 2021/22 budget in March and then sent to provincial staff before the April 1 deadline.

Prepared By: Clare Frater, Director, Trust Area Services, February 9, 2021

Reviewed By/Date:

We are humbly thankful to live and work in the treaty lands and territories of the BOḰEĆEN, Cowichan Tribes, Halalt, K'ómoks, Ləkʷəŋən (SXIMEŁEŁ, Songhees, T'Sou-ke), Lyackson, MÁLEXEŁ, ʔop qaymɩxʷ, Penelakut, Qualicum, scəẃaθən məsteyəxʷ, Scia'new, səl̓ilwətaʔɬ, SEMYOME, shíshálh, Snaw-naw-as, Sḵwx̱wú7mesh, Snuneymuxw, SȾÁUTW̱, Stz'uminus, ɬəʔamɛn qaymɩxʷ, toq qaymɩxʷ, Ts'uubaa-asatx, We Wai Kai, Wei Wai Kum, W̱JOŁEŁP, W̱SIḴEM, 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 ☎ 250-405-5176

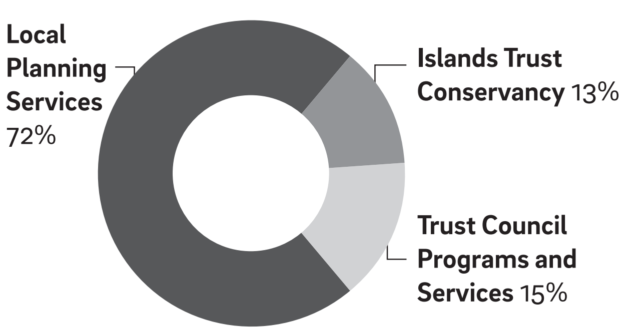
Islands Trust Budget 2021/22

Following a robust public consultation process, Islands Trust Council adopted its 2021/22 budget in March 2021. The budget features:

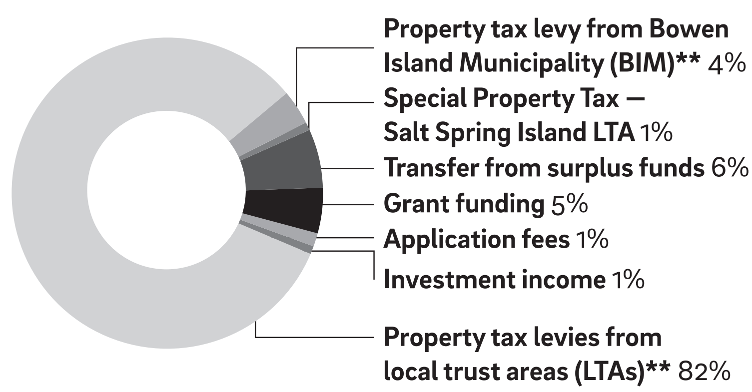
- 9.2% increase in total expenditures for a budget of $8.8 million
- 3.26% base tax increase for the Islands Trust Area as a whole* (other than Bowen Island Municipality) plus 0.87% ($59,013) in new tax funds from new development and construction
- 4.78% ($14,496) projected tax levy increase to Bowen Island Municipality
- $602,000 draw from accumulated surplus funds to balance the budget (surplus funds are unspent monies accumulated from previous years)
- 66.3% ($65,400) reduction in spending for capital assets
- 4.6% ($407,000) of overall budget funded by approved grant funding

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

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 17, 2021
From:	Director, Administrative Services	**Date Prepared:**	February 11, 2021

SUBJECT: **Sensitivity Analysis – Surplus Balance at Various Minimum Requirements**

PURPOSE:

To provide a sensitivity analysis on the general surplus balance levels at Islands Trust.

BACKGROUND:

At its meeting on January 20, 2021, Financial Planning Committee (FPC) passed the following resolution:

2021-0004
that staff provide a sensitivity analysis to show the impact of revising the minimum balance of the general surplus percentage to 15% and 20% of annual expenses.

Staff interpret the resolution percentages to mean approximately 1.8 months (15%) and 2.4 months (20%) of annual expenses for the purposes of this exercise. Staff have also included analysis for 16.7% (2.0 months) of annual expenses and compares figures to the current policy minimum of 25% (3.0 months) of annual expenses. Staff also interpret the resolution to mean “operating expenses less non-tax, non-grant revenue” in line with current policy, as opposed to simply all expenses and no revenue component.

Setting the Stage for a Sensitive Subject

A sensitivity analysis determines how different values of an independent variable affect a particular dependent variable under a given set of assumptions[1]. In the case of this exercise, the analysis will determine how different minimum balance requirements (1.8 months, 2.0 months, 2.4 months of annual spending) affect the Trust’s ability to stay within Policy, and also how the different minimum balances requirements affect the Trust’s ability to fund expenses in the first quarter of each fiscal year

Staff will also assess how these different minimum balances might affect availability of liquid resources to fund operations in the first quarter of the year prior to receipt of tax funds, based on historical ratios.

Assumptions include: all other aspects of Policy 6.5.1 remain unchanged; no significant or unusual delays in receipt of tax funds; no significant unusual or emergent spending; the draft budget 2021/22 is a fair representation of what will transpire in fiscal 2021/22; forecasted figures for fiscal 2020/21 are a fair representation of what actual results will be for the year.

[1] www.investopdia.com

Important to note is that the sensitivity analysis simply looks at how numbers change based on variable numerical factors and does not address factors such as planning for future significant capital projects, significant and unanticipated large expenditures, or political interests.

Act One – The Numbers

The attached outlines the comparison of policy minimum balances calculated under the variable factor of percentage of expenses. Minimum balances range from $1.2M with a policy minimum of 15% and up to $2.0M with a policy minimum of 25%, which is the level of current policy.

The expected balance in the GRSF at March 31, 2022, when the GRSF is called upon to fund first quarter operations, is estimated to be $1.7M based on current year forecasted figures plus draft 2021/22 budget activity, including an identified required transfer from the GRSF to the LTC project specific reserve fund.

Calculations of the shortfall or surplus of funds in the GRSF compared to the various policy minimums ranges from a shortfall of 15% (under the 25% requirement) to a surplus of 42% (under the 15% requirement).

Act Two – The Interpretation

Under **current policy minimums of 25%**, the expected balance in the GRSF at the end of fiscal 2021/22 is at 85% of the current required minimum. This shortfall against policy minimum is due to an expected draw on surplus funds in the current fiscal year, plus a significant planned draw from surplus in the 2021/22 budget year.

Islands Trust continues to include significant draws from surplus in its budget, which put pressure on the balance during budget time, especially in drafting the 5-year financial plan. Historically, although large surplus draws have been included in the budget, actual financial results have often seen significant underspending which results in *contributions* to the surplus pool, instead of a planned draw out. This can provide a false sense of security in using large draws from surplus to fund budgeted expenses each year. This may be why the practice of funding the budget with surplus funds has become a normal practice at the organization, and seems to be increasing in magnitude over time.

It should be noted however, that Islands Trust is beginning to perform more closely to budget (pandemic years aside perhaps), which means planned draws from surplus may actually be realized, which would bring to reality the pressure on the GRSF that is felt during the budget cycle. The pressure in budgeting is clearly identifiable in the draft five-year financial plan for 2021/22 – 2025/26 en route to Trust Council for consideration. The current draft of this plan shows draws from surplus to fund operations each year, but no contributions to the fund to rebuild it. Consequently, the projected balance in surplus in the 5-year plan drops steadily until spending trends adjust for various factors. To rebuild the surplus fund, planned spending will need to be reduced, or taxation will need to be increased in the near-term.

A **policy minimum of 20%** generates a minimum balances close to what is actually expected based on current year forecasted results plus 2021/22 budget activity, within 7%. This level of minimum requirement falls most closely to where we expect actual results to land based on current and budgeted activity.

Policy minimums of 17% and 15% generate GRSF minimum balance requirements at 128% and 142% respectively.

The information presented can paint a disheartening picture for the policy minimum at 25% (3 months) and could create a sense of apprehension that Islands Trust is in danger of not meeting its current liabilities. However, surplus balances do not represent the value of liquid assets. Liquid assets tend to be higher than the GRSF balance, which is illustrated by a historical review of the Islands Trust audited financial statements for the last three years (see attachment). Review of the last three fiscal years (2018 – 2020) show liquid assets range from 161% - 181% of the actual GRSF balance, showing an increase each year. Liquid asset balances and GRSF balances are both decreasing over this time frame, but the GRSF balance is decreasing at a faster rate. To the contrary, the actual historical GRSF balances over the last three year as a percentage of the minimum required under current policy, has fallen from 154% in 2018, to 133% in 2019, to 113% in 2020, to a projected 85% at the end of fiscal 2022. This opposing trend helps to illustrate that minimum surplus balances are not the same thing as liquid resources on hand at any point in time. This is a result of a number of factors, mainly the timing of cash outlays for payables and other liabilities as well as amortization expense as a non-cash item impacting (i.e.: reducing) surplus balances.

Cash requirements for the first three months at the start of the fiscal year are conservatively estimated at $2.25M, which takes into account increased costs associated with next fiscal year according to budget and has a buffer to account for unknown timing of new project spending. This estimated cash balance exceeds the minimum required GRSF balance in all scenarios except the 15% minimum, which shows a shortfall estimate of $75,000. Policy minimum of 17% is risky, showing potential to get close to a cash shortfall. Policy minimums of 20% and 25% generate sound cash balances with little risk of cash shortfalls based on operating needs assessments.

Availability of liquid resources for immediate payables is one reason for maintaining healthy surplus balances at the Trust, given the timing of the Trust's largest revenue stream (taxation). Other reasons may be considered including planning for significant, unplanned, or emergent costs that may arise such as those listed in the briefing to FPC dated August 2020.

Act Three – Finale

Finance staff have struggled for several years to maintain the minimum required balance in the GRSF during the budget development cycle. For at least the last two budget years, this minimum balance has not been achieved under the budgets approved by Trust Council.

The current year budget draft draws a significant amount from surplus, which has caused a much steeper dip in the estimated balance of GRSF in relation to the policy minimum. Funding annual budgets from surplus funds without replenishing those funds is not sustainable financial practice if a desired level of minimum funds is to be achieved. If surplus funds continue to be used for such significant funding levels in each budget cycle, and actual spending begins to align more closely with budget plans realizing those planned draw downs, the surplus fund will drop to lower and lower levels, and will remain much lower than the current policy minimum.

If FPC and TC are comfortable at the current expected level of GRSF, it would make sense to amend the policy minimum to align with real practice and real expectation. There is no risk of cash shortage to cover ongoing regular operations should this amendment be made.

If this level of GRSF is deemed unacceptable to FPR and TC, an amendment is required to the current draft budget to reduce spending, reduce the amount of surplus draw, or increase taxation (or a blend of all). It is difficult for staff to recommend a certain balance to be held in the GRSF without understanding the desires for future capital projects or risk appetite of Trust Council.

FPC has the opportunity to recommend to Trust Council that the current policy minimum be overruled for the current 2021/22 budget year only requiring no amendment to policy for this one year, or FPC can recommend that Trust Council amend the policy to reflect lower required minimums to allow for lower balances in all future years.

ATTACHMENT(S):

1. **General Surplus Sensitivity Analysis**

ENCORE: As directed by FPC.

Prepared By: Director, Administrative Services
Reviewed By/Date: Russ Hotsenpiller, Chief Administrative Officer/February 12, 2021

ISLANDS TRUST
GENERAL SURPLUS FUND SENSITIVITY ANALYSIS

			Anticipated Fund Balances at March 31, 2022								Based on March 2020			
Min. Balance Requirement (%)	**Min. Balance Requirement (# months)**	**Minimum Balance Requirement ($)**	**General Revenue Surplus Fund**	**LTC Project Specific Reserve Fund**	**Special Tax Req. Fund**	**Invested in TCA**	**Total = Accumulated Surplus Funds**	**(Shortfall) Surplus in GRSF $**	**(Shortfall) Surplus in GRSF %**	**Expressed as % of Minimum Required**	**Est. liquid assets as % of est min. GRSF based on history**	**Est cash outflow 3 april 1 - July 31**	**Cash over(under)**	***Assessment***
25%	**3**	**1,999,505**	1,708,341	1,653	22,853	177,616	**1,910,463**	(291,164)	-15%	85%	3,624,846	2,250,000	1,374,846	*Little risk of cash shortfall.*
20%	**2.4**	**1,599,604**						108,737	7%	107%	2,899,877	2,250,000	649,877	*Little risk of cash shortfall.*
17%	**2**	**1,333,003**						375,338	28%	128%	2,416,564	2,250,000	166,564	*Very risky.*
15%	**1.8**	**1,199,703**						508,638	42%	142%	2,174,908	2,250,000	(75,092)	*Not workable.*