Financial Planning Committee
Agenda

Date: Wednesday, February 21, 2018

Time: 10:00 am - 3:00 pm

Location: Islands Trust Victoria Boardroom
200-1627 Fort Street, Victoria, BC

5. BUSINESS

6. NEW BUSINESS

7. NEXT MEETING - May 30, 2018

8. ADJOURNMENT

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

Islands Trust

Financial Planning Committee
Minutes of Regular Meeting

Date:	**January 16, 2018**
Location:	**Islands Trust Victoria Boardroom** **200-1627 Fort Street, Victoria, BC**
Members Present:	**Peter Grove, Chair (via phone)** **Alison Morse, Vice Chair** **Paul Brent, LPC Rep (via phone)** **Peter Luckham, EC Rep** **Laura Busheikin, EC Rep** **George Grams, EC Rep** **Susan Morrison, EC Rep** **Brian Crumblehulme, TPC Rep** **Robin Williams, TFB Rep**
Regrets:	**George Harris, Local Trustee**
Staff Present:	**Cindy Shelest** **Julia Mobbs, Director Administrative Services** **Russ Hotsenpiller, Chief Administrative Officer** **David Marlor, Director Local Planning Services** **Clare Frater, Director Trust Area Services** **Andrew Templeton, Communications Specialist** **Nancy Roggers, Finance Officer and Recorder**

1. CALL TO ORDER

Vice Chair Alison Morse chaired the meeting. The meeting was called to order at 10:08 a.m.

Chief Administrative Officer (CAO) Hotsenpiller introduced Julia Mobbs, the new Director of Administrative Services, to the Committee members.

2. APPROVAL OF AGENDA

Add 4.1.2. Detailed Budget
Add 3.3. Business arising from the minutes

By General Consent, the Committee approved the agenda as amended.

3. ADOPTION OF MINUTES / COORDINATION

3.1 Minutes of Meetings – November 15, 2017

Committee members requested the following changes to the November 15, 2017 minutes:

- Item 4.5.1 before motion number FPC-2017-033 add the following: There was a discussion by the Committee surrounding the desire to reduce the draw on surplus.

- Item 4.5.5.1. the second paragraph will read as follows: Trustee Alison Morse requested that consideration be given to taking the Bowen Manager of Parks & Environment to the Salish Sea Conference as part of the budget item put forward.
- Item 4.5.5.1. before motion number FPC-2017-035 add the following: There was discussion by the Committee regarding whether the need for a leased vehicle was a policy or operational matter and whether it was necessary to be in included as part of the budget package.
- Item 7 Next Meeting change the meeting day to Tuesday

By General Consent, the minutes of November 15, 2017 were adopted as amended.

3.2 Follow up Action List

Cindy Shelest provided an update on each of the items in the follow up action list.

3.3 Business Arising from the Minutes

Vice Chair Morse requested an update on the Victoria Office renovations as the November 15, 2017 minutes indicated that a business case would come to Financial Planning Committee in January but has not been included.

CAO Hotsenpiller advised that a meeting with the consultant had been held and that CAD drawings and design have been completed.

4. BUSINESS

4.1 Revised 2018/19 Proposed Budget

4.1.1 Briefing – Changes to the Budget

Cindy Shelest updated the Committee on the two minor changes to the budget since the budget went to Trust Council in December, 2017. They include the following:

- Minor adjustment to the calculation of the Bowen Island Municipality (BIM) contribution
- reduction to the Local Planning Committee project budget from $40,000 to $25,000 as per the Trust Council resolution

4.1.2 Detailed Budget

Cindy Shelest gave an overview of the detailed budget by summarizing previous discussions that were held by the Committee on the surplus and the tax increase amounts.

4.2 Briefing - Bowen Island Municipality's (BIM) Contribution

Cindy Shelest provided an overview of how BIM's contribution is calculated. She advised that both the *Islands Trust Act* and Islands Trust Council Policy determine what is included in the calculation. Islands Trust could amend the Trust Council Policy under its procedures. She further explained that based on legislation the contribution is not considered a fee for service.

The Committee discussed various expenditures that BIM either does/does not contribute to and Cindy Shelest explained how the draw from surplus affects the calculation.

4.3 Briefing - 2018/19 Budget Consultation Documents

Director Frater introduced Andrew Templeton the new Communications Specialist and informed the committee of the timeline for the release of the budget consultation documents. Director Frater gave an overview of the budget consultation documents and survey. Feedback needs to be ready to go to the designer by noon today. She advised that Trustee Morse had already provided feedback on the language around the Bowen contribution and calculation and changes were reviewed by the Committee.

FPC-2018-001
It was MOVED and SECONDED,
that the Financial Planning Committee, in order to be fully transparent to the public, add to the Budget Highlights section of the Public Consultation document" and a 19.4% increase over the 2016/17 actual expenditures" after the text in the bulleted phrase:

- A proposed 1.3% increase in expenses ($100,000) over 2017–2018 budget.

DEFEATED
In Favour – Trustee Brent and Robin Williams

Chair Grove arrived at the meeting in person at 11:15 a.m. and resumed his role as Chair.

FPC-2018-002
It was MOVED and SECONDED,
that the Financial Planning Committee approve the public consultation documents as amended.

CARRIED

5. NEW BUSINESS

No new business.

6. NEXT MEETING – February 21, 2018

The next meeting will be held Wednesday, February 21, 2018.

7. ADJOURNMENT

By General Consent, the meeting adjourned at 11:20 a.m.

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Peter Grove, Chair

Certified Correct

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Nancy Roggers, Recorder

Follow Up Action Report

Financial Planning Committee

15-Nov-2017

Activity	Responsibility	Target Date	Status
Forward the following items to December Trust Council. September 30, 2017 Quarterly Financial Report - RFD 2017/18 Financial Forecast - Briefing Trust Council Policy 7.2.vi Municipal Tax Requisition Calculation - RFD All budget documents as amended 2016/17 Allocated Financial Statements - Briefing Financial Planning Committee Report	Cindy Shelest	22-Nov-2017	Done
FPC increase the overall tax increase from 1% to 2%.	Cindy Shelest	22-Nov-2017	Done
FPC remove the Salt Spring Island vehicle operational business case from the budget package.	Cindy Shelest	22-Nov-2017	Done
FPC adopt the proposed meeting dates for 2018 as presented - Staff to send meeting invites.	Jas Chonk	06-Dec-2017	Done

REQUEST FOR DECISION

To: Trust Council **For the Meeting of:** March 14, 2018

From: Financial Planning Committee **File No:** Quarterly Reports

SUBJECT: **DECEMBER 31, 2017 QUARTERLY FINANCIAL REPORT**

RECOMMENDATION:

That the Islands Trust Council approve the December 31, 2017 Quarterly Financial Report as presented.

CHIEF ADMINISTRATION OFFICER COMMENTS: The financial report reflects that Islands Trust is generally following the financial plan for 2017/18.

IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: There are no organizational implications to the recommendation.

FINANCIAL: Expenditures to December 31, 2017 are within approved budget.

POLICY: There are no implications for existing policy.

IMPLEMENTATION/COMMUNICATIONS: Managers and Directors will receive ongoing reports throughout the year.

OTHER: None.

BACKGROUND

Islands Trust Policy 2.3. iii Financial Planning Committee Terms of Reference requires the Financial Planning Committee to report to Trust Council regarding the organization's financial management practices.

REPORT/DOCUMENT: The Islands Trust Statement of Net Financial Position (Balance Sheet) and Consolidated Statement of Revenue and Expenditures to December 31, 2017 are attached.

KEY ISSUE(S)/CONCEPT(S):

Statement of Net Financial Position (December 31, 2017 compared to December 31, 2016)
For the most part (unless otherwise identified) differences are due to timing of expenditures, receipt of revenues and reversal of accruals following fiscal year end.

Consolidated Statement of Revenue and Expenditure
The benchmark for revenues and expenditures after nine months (third quarter completion) of operations is 75% of the annual budget. The revenue and expense areas that vary significantly from the 75% benchmark include:

Revenue:

- Fees and Sales total includes $106,330 of receipts (96% of the Fees and Sales annual budget) offset by $14,250 in refunds and interest accrued on development application deposits.
- The general property tax requisition, special property tax requisition, and the Bowen Island property tax requisition were all received during the second quarter.
- Investment income is higher than budget due to investment of the property tax levy and general revenue surplus funds that are not required for operational purposes.
- Other revenues are lower than budget. We have very few active approved grants this fiscal year.

Expenses:

Council
- Trust Council expenditures are lower than anticipated due to underspending of the Trust Council meeting budget, a portion of which ($20,000) is expected to remain unspent by the end of the fiscal period.
- Executive and Council Committees are higher than budget due to minor overspending on training, travel and sponsored applications. As the Executive Committee budget is small the minor overspending translates to a larger percentage.
- Trust Area Services expenditures are lower than budget due to underspending on the $48,000 Policy Statement Review Project budget by $48,000 and the Water and Marine Conservation Project budget of $ 25,000 by $19,000.

Local Planning Services

- Local Trust Committees are lower than budget due to underspending in legal fees and local trust committee expenditures for LTC and APC meetings and special projects.
- Projects are lower than budget due to changing priorities by Local Trust Committees. It is anticipated that 75% of project funds will be spent by the end of the fiscal year.

Trust Fund
- Board expenses are higher due to additional meetings held to discuss funding options.
- Operations expenses are lower than budget due to underspending on communications that will occur by the end of the fiscal year and on legal expenditures. There are also flexible working arrangements for staff that are making this lower than budget.
- Property Management expenses are lower than budget due to conservation planning and land securement expenditures, the majority of which are expected to occur by the end of the fiscal year.

Administration

- Finance, Human Resources and Administrative Services are lower than budget due to under spending on salaries due to vacancy in the Computer Application Support Technician and Director roles.
- Office Operations are lower than budget due to underspending of funds that were requested for the Victoria Office Move. The office has decided to remain where it is and a renewed lease has been negotiated for the existing location. Unspent funds will be carried forward into next fiscal period towards the office renovation.

FINANCIAL PROJECTIONS TO MARCH 31, 2018 FISCAL YEAR END

A detailed forecast for 2017/18 has been completed based on the third quarter results and has been forwarded to the Financial Planning Committee.

RELEVANT POLICY: Bylaw No. 167, Islands Trust Financial Plan Bylaw 2017/18.

DESIRED OUTCOME: Approval of the December 31, 2017 Quarterly Financial Report.

RESPONSE OPTIONS

Recommended:

That Trust Council approve the December 31, 2017 Quarterly Financial Report.

Alternative: None identified.

Prepared By:	Nancy Roggers, Finance Officer	January 30, 2017
Reviewed By:	Julia Mobbs, Director of Admin Services	Feb 11, 2018
	Russ Hotsenpiller, Chief Administrative Officer	Feb 21, 2018
	Financial Planning Committee	February 21, 2018

Islands Trust

Balance Sheet

For The 9 Months Ending December 31, 2017

Description	Current YTD Actual	Prior YTD Actual
Financial Assets		
Cash & Short-term Investments	6,085,337	6,022,303
Accounts Receivable	19,288	44,634
Total Financial Assets	6,104,626	6,066,938
Liabilities		
Wages & benefits payable	956,977	1,105,664
Accounts payable & accrued liabilities	354,236	170,440
Development Application Deposits	215,030	221,554
Deferred Revenue	41,065	32,483
Employee Benefit Obligations	138,864	105,443
Capital Lease Obligations	36,636	64,711
Cost Recovery Deposits	4,009	18,103
Total Liabilities	1,746,818	1,718,397
Net Financial Assets	**4,357,807**	**4,348,540**
Non-Financial Assets		
Tangible Capital Assets	78,263	90,419
Prepaid Expenses	110,714	57,789
Total Non Financial Assets	188,977	148,208
Surplus	**4,546,784**	**4,496,748**

Islands Trust

Statement of Revenue and Expenditure

For The 9 Months Ending December 31, 2017

	Description	Prior YTD Actual	YTD Actual	Annual Budget	% of Budget
Revenue:					
	Fees & Sales	101,663	92,081	110,000	84%
	Provincial Grant	177,880	180,000	180,000	100%
	Property Tax Levy General	6,249,834	6,312,332	6,312,330	100%
	Special Property Tax Requisition	110,500	98,500	98,500	100%
	Property Tax Levy Bowen	223,418	242,680	242,680	100%
	Investment Income	48,729	53,418	50,000	107%
	Other Revenues	19,264	5,732	150,000	4%
Total Revenue		6,931,289	6,984,743	7,143,510	98%
Expenses					
	Trust Council	201,264	210,646	319,942	66%
	Executive Committee	83,625	84,522	103,560	82%
	Trust Area Services	314,314	276,755	462,518	60%
	General Admin Allocation - 17%	216,281	242,126	301,250	80%
Total Council Expenses		815,484	814,049	1,187,270	69%
Local Planning Services					
	Local Trust Committees	458,782	477,134	729,782	65%
	Projects	124,844	152,432	470,500	32%
	Planning Staff	1,710,584	1,890,946	2,525,215	75%
	LPS Facilities	239,687	255,043	357,750	71%
	Bylaw Enforcement	218,300	198,626	307,826	65%
	General Admin Allocation - 74%	941,458	1,053,958	1,488,879	71%
Total Local Planning Services Expenses		3,693,656	4,028,139	5,879,952	69%

	Description	Prior YTD Actual	YTD Actual	Annual Budget	% of Budget
Trust Fund					
	Board	13,624	19,636	20,000	98%
	Operations	279,886	315,067	450,683	70%
	Property Management	37,108	53,370	83,000	64%
	General Admin Allocation - 9%	114,502	128,184	187,605	68%
Total Trust Fund Expenses		445,119	516,258	741,288	70%
General Admin					
	Executive Office	262,553	274,429	369,979	74%
	Admin Services	541,389	394,233	578,139	68%
	Office Operations	239,136	216,432	318,250	68%
	Information Systems	122,600	361,652	474,866	76%
	Computer/Furniture & Equipment	59,585	132,674	171,500	77%
	Amortization Expense	46,978	44,848	65,000	69%
	General Admin Recovery	(1,272,241)	(1,424,268)	(1,977,734)	72%
Total General Admin Expenses		-	-	-	0%
Less Non-Cash Expenditures - Amortization				(65,000)	
Transfer from General Surplus Fund				(600,000)	
Transfer to Capital from Computer/Furtniture & Equipment					
Total Expenses		4,954,259	5,358,446	7,143,510	
Surplus (Deficit) to date		1,977,029	1,626,297	0	

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 21, 2018
From:	Nancy Roggers, Finance Officer	**Date Prepared:**	February 2, 2018

SUBJECT: **FINANCIAL FORECAST FOR MARCH 31, 2018 YEAR END, UPDATED WITH DECEMBER 2017 ACTUAL RESULTS**

PURPOSE:
The year-end financial results for March 31, 2018 have been forecasted based on actual results to December 31, 2017 plus estimates to the end of the fiscal year. The budget for fiscal year ending March 31, 2018 included a transfer from the General Revenue Fund Surplus of $600,000. Based on the revised forecast the required transfer from the General Revenue Fund Surplus is now estimated at $231,029.

BACKGROUND:

The December forecast reflects a total net decrease in funding requirement of $368,971 from the original budget. An explanation of the revenues and expenditures that contribute to the variance are commented on below.

Revenue:

A total decrease from budget of $108,398 due to lower than anticipated Income from Grants which is offset by higher than anticipated investment income and other income.

Expenditures:

Total forecasted expenditures are lower than budget by a net of $477,369. Some of the more significant items to note are:

- Salaries and benefits are lower than budget by $197,000 due to staff vacancies in Planning, Bylaw and Administration. This underspending is partially offset by the hiring of contractors under contract service expenditures of $135,000 for overall salaries and benefit underspending of $62,000;

- Legal expenditures are forecast to be lower than budget by $75,000 due to lower than anticipated costs for bylaw litigation and defence;

- Projects are expected to trend lower than budget by approximately $174,000. It is expected that the following project budgets will remain unspent at the end of the year:

    - Office Move - $30,000
    - Policy statement review - $38,000
    - Electronic Meetings - $26,500
    - LTC projects - $79,000 (approx.)

- Telephone costs are forecast to be lower than budget by $10,700 due to savings realized by installation of new phone equipment in the Gabriola office;
- Local Trust Committee expenditures on trustee expenses, meetings, communications and special projects are lower than budget by $15,000;
- Travel for the Executive Committee members to attend LTC meetings are higher than budget by $7,000 due to increased travel requirements and the geography of the Executive Committee members this term;
- Travel costs are higher than budget by $13,500 as travel costs for the newly hired Senior Water Specialist and Intergovernmental Policy Advisor positions were not anticipated during the budget process;
- Contract services are higher than budget by $133,000 due to hiring contractors to cover staff shortages in the fiscal period.

Other variances are not significant in nature.

CONCLUSIONS:

Based on the Forecast results, the March 31, 2018 transfer from the General Revenue Fund Surplus is forecasted to be $231,029, which is $368,971 lower than budgeted.

ATTACHMENT:

Financial Forecast detail for 2017/18 fiscal year.

FOLLOW-UP: Forward to Trust Council.

Prepared By: Nancy Roggers, Finance Officer

Reviewed By/Date: Julia Mobbs, Director of Administrative Services/February 5, 2018
Russ Hotsenpiller, Chief Administrative Officer/February 14, 2018

Islands Trust

Forecast To:	**31-Mar-18**				
Based on Actuals as at:	**31-Dec-17**				
			31-Dec-17	**31-Mar-18**	
Acct #	**Description**	***Annual Budget***	**Actual**	**Forecast**	*Forecasted Over (Under) Budget*
Revenue:					
40000-40700	Fees & Sales	*110,000*	92,081	110,000	
45000	Provincial Grant	*180,000*	180,000	180,000	
46000	Property Tax Levy General	*6,312,330*	6,312,332	6,312,332	
46100	Property Tax Levy Bowen	*242,680*	242,680	242,680	
46200	Special Levy Property Tax Requisition	*98,500*	98,500	98,500	
48000	Interest Income	*50,000*	53,418	65,000	
49000	Other Income "General"	*0*	2,894	4,000	
49001	Grant Income	*150,000*	2,838	22,600	
Total Revenue		*7,143,510*	6,984,743	7,035,112	*(108,398)*
Expenses					
50500	Admin Cost Recovery	*(1,977,734)*	(1,424,268)	(1,977,734)	
50700	Admin Support Services	*1,977,734*	1,424,268	1,977,734	
50900	Amortization Expense	*65,000*	44,848	65,000	
50950	Applications sponsored by Exec Committee	*5,000*	6,600	6,600	
51000	Audit	*20,000*	0	20,000	
51500	Bank Charges & Interest	*5,000*	1,930	5,000	
52500	Board of Variance	*1,500*	0	1,500	
53500	Carbon Offset Purchases	*1,500*	(1,701)	1,500	
54500	Communications	*28,000*	14,213	28,000	
55105	Info Systems - Licenses	*55,000*	45,122	55,000	
55200	Info Systems - Internet	*45,000*	32,046	45,000	
55500	Info Systems - Technical Support	*100,000*	45,587	100,000	
56000	Contingency	*17,500*	0	14,000	
56500	Contract Services	*197,178*	211,580	330,000	
57050	Elections "By Elections"	*5,000*	0	0	
60000	Insurance	*110,000*	79,880	106,500	
61100	ITF "Board Honoraria"	*8,000*	6,300	7,300	
61200	ITF "Board Meeting Expense"	*10,000*	11,938	13,500	
61210	ITF "Board Training & Conferences"	*2,000*	1,398	1,400	
61300	ITF "Property Management"	*65,000*	45,365	75,000	
61500	ITF "Conservation Planning & Land Securement"	*18,000*	8,005	15,000	
61600	ITF "Ecosystem Mapping"	*15,000*	18,981	18,981	
62000	Land Title Registrations	*3,000*	3,013	4,000	
63000	Legal "General"	*60,001*	67,887	90,000	
63100	Legal "Bylaw Enforcement Litigation"	*135,001*	46,564	60,000	
63200	Legal "Litigation Defence"	*60,000*	17,796	30,000	
65000	LTC "Trustee Expenses"	*15,000*	4,718	7,000	
65050	LTC "Executive Expense on LTC's"	*20,000*	19,945	27,000	
65200	LTC Local Exp LTC Meeting Expenses	*41,500*	28,046	38,000	
65210	LTC Local Exp APC Meeting Expenses	*7,300*	3,583	5,000	
65220	LTC Local Exp Communications	*9,600*	3,251	5,000	
65230	LTC Local Exp Special Projects	*10,500*	4,251	7,000	
67000	Meeting Expense	*139,000*	86,486	120,000	
67500	Memberships	*15,000*	11,578	15,000	
68100	Notices, Statutory & Non-Statutory	*18,000*	16,441	20,000	
69000	Office Rent	*390,200*	283,395	383,000	
69005	Office Services	*45,000*	31,055	42,000	
70000	Postage & Courier	*10,000*	6,914	10,000	
72001	Project - Funded by Grants	*150,000*	0	0	
	Project - Funded by Special requisition - SSWIPA	*98,500*	71,625	110,000	*see Projects tab*
	Strategic Plan objectives	*243,000*	96,671	148,000	*see Projects tab*
	LTC Projects	*172,000*	46,365	93,000	*see Projects tab*
74000	Recruitment	*5,000*	7,673	8,000	
74900	Safety	*5,000*	6,096	6,096	
75100	Sal & Ben "Salaries Administration"	*1,764,517*	1,272,919	1,671,229	
75110	Sal & Ben "Benefits Administration"	*429,485*	306,452	406,777	
76100	Sal & Ben "Salaries Planners & RPM's"	*1,186,765*	847,953	1,515,715	
76110	Sal & Ben "Benefits Planners & RPM's"	*289,000*	204,524	368,925	
77100	Sal & Ben "Salaries Planning Support Staff"	*378,081*	283,012		
77110	Sal & Ben "Benefits Planning Support Staff"	*92,024*	68,265		

	78100	Sal & Ben "Salaries Bylaw"	*219,500*	136,630	203,690	
	78110	Sal & Ben "Benefits Bylaw"	*53,426*	32,889	49,578	
	79000	Stationary & Supplies	*42,000*	43,271	58,000	
	79500	Subscriptions	*5,000*	3,897	5,000	
	80100	Telephone	*30,700*	14,495	20,000	
	80300	Mobile Devices	*22,500*	17,556	22,500	
	81100	Training "Organization Wide"	*5,000*	2,117	2,117	
	81200	Staff Meetings & Recognition	*15,000*	18,632	20,000	
	81300	Training & Conferences	*78,000*	49,672	60,000	
	81305	Travel for Training	*43,000*	33,309	40,000	
	82300	Travel	*86,500*	83,585	100,000	
	84100	Trustee Remuneration	*377,023*	287,468	377,023	
	84110	Trustee Remuneration "CPP Expense"	*17,636*	12,086	17,636	
	84120	Trustee Remuneration Health/Dental Benefits	*41,032*	31,634	41,032	
	84130	Trustee Remuneration MSP Benefits	*30,281*	25,380	30,281	
	84140	Trustee Remuneration Pay In Lieu of Benefits	*4,000*	3,000	4,000	
	84500	Trustee Remuneration "Executive on LTC's"	*70,260*	54,034	70,260	
Total Expenses			*7,707,010*	5,268,226	7,221,141	*(485,869)*
Capital						
	55100	Computer "Hardware and Software"	*71,500*	80,551	85,000	
	69100	Furniture and Equipment	*15,000*	6,116	15,000	
	69500	Renovations	*15,000*	3,553	10,000	
			101,500	90,220	110,000	*8,500*
Total Expenditures including Capital			*7,808,510*	5,358,446	7,331,141	
Net Surplus (Shortfall) (Revenues - Expenditure			*(665,000)*	*1,626,297*	(296,029)	
Add back Non-Cash Expenditures - Amortization			*65,000*		65,000	
Transfer from General Revenue Surplus Fund			*600,000*		231,029	*(368,971)*
Surplus (Deficit)			*0.00*	*1,626,297*	*0.00*	
		High Level Analysis:				
		Additional Funds to be Spent in Q4	**1,972,695**			
		Due to:				
		Salaries + Benefits	1,063,272	*54%*		
		Contract Services	118,420	*6%*		
		Trustee Remuneration	126,630	*6%*		
		Office Rent + Office Services	110,550	*6%*		
		Projects (LTC, Specific, Strategic)	135,845	*7%*	79%	

Islands Trust

Forecast To: 31-Mar-18
ed on Actuals as at: 31-Dec-17

Account Number	Description	Annual Budget	Actual (31-Dec-17)	Forecast (31-Mar-18)	Forecasted $ Over (Under) Budget	Forecasted % Over (Under) Budget	
LTC PROJECTS							
73001-610-4078	Ballenas Winchelsea First Nations Relations	$ 500	$ -	$ -	$ (500)		
73001-610-4079	Ballenas Winchelsea Crown Islet Advocacy	$ 500	$ -	$ -	$ (500)		
73001-615-2017	Denman OCP/LUB	$ 1,500	$ 378	$ 1,000	$ (500)		
73001-615-4011	Denman Agriculture Plan	$ 3,500	$ -	$ -	$ (3,500)		
73001-615-4062	Denman First Nations Relations	$ 1,000	$ 415	$ 1,200	$ 200		
73001-620-4063	Gabriola First Nations Relations	$ 1,000	$ 14	$ 750	$ (250)		
73001-620-4064	Gabriola Housing Options Review	$ 2,500	$ 2,935	$ 3,000	$ 500		
73001-620-4080	Gabriola Housing Needs Assessment	$ 5,000	$ -	$ -	$ (5,000)		
73001-625-2002	Galiano OCP/LUB	$ 5,000	$ 983	$ 1,500	$ (3,500)		
73001-625-4065	Galiano Dock Review	$ 4,500	$ -	$ 1,500	$ (3,000)		
73001-625-4081	Galiano Telecommunications Strategy	$ 5,000	$ 641	$ 700	$ (4,300)		
73001-630-2016	Gambier OCP/LUB	$ 5,500	$ 431	$ 1,000	$ (4,500)		
73001-630-4024	Gambier Keats Island OCP/LUB Amendments	$ 8,000	$ -	$ 1,000	$ (7,000)		
73001-630-4082	Gambier DAI Bylaws	$ 1,500	$ -	$ -	$ (1,500)		
73001-635-4067	Hornby First Nations Relations	$ 500	$ 619	$ 1,250	$ 750		
73001-635-4083	Hornby Short Term Vacation Rental (STRV) Review	$ 500	$ 154	$ 154	$ (346)		
73001-635-4084	Hornby LUB Community Housing Amendments	$ 1,000	$ -	$ -	$ (1,000)		
73001-640-2015	Lasqueti OCP/LUB	$ 7,000	$ 4,181	$ 5,500	$ (1,500)		
73001-640-4085	Lasqueti First Nations Relations	$ 1,000	$ -	$ -	$ (1,000)		
73001-645-2005	Mayne OCP/LUB	$ 5,000	$ -	$ -	$ (5,000)		
73001-645-3005	Mayne RAR	$ 5,000	$ -	$ 2,000	$ (3,000)		
73001-645-4059	Mayne Commercial Land Use Review	$ 4,500	$ 96	$ 500	$ (4,000)		
73001-650-2006	North Pender OCP/LUB	$ 5,000	$ -	$ -	$ (5,000)		
73001-650-4054	North Pender Waste Management Review	$ 7,000	$ 6,415	$ 8,000	$ 1,000		
73001-650-4086	North Pender Secondary Suites Review	$ 5,000	$ 346	$ 1,500	$ (3,500)		
73001-650-4087	North Pender Housing Needs Assessment	$ 2,000	$ -	$ -	$ (2,000)		
73001-655-2007	Salt Spring Bylaw Review - Procedural Updates	$ 16,500	$ 5,000	$ 16,500	$ -		
73001-655-4014	Salt Spring watershed management	$ 20,000	$ 7,500	$ 20,000	$ -		
73001-655-4015	Salt Spring industrial land use bylaw	$ 3,000	$ 615	$ 3,000	$ -		
73001-655-4020	Salt Spring Ganges Village Area Plan	$ 11,500	$ 10,287	$ 11,500	$ -		
73001-655-4021	Salt Spring Secondary Suites Implementation	$ 2,000	$ -	$ -	$ (2,000)		
73001-655-4057	Salt Spring LUB Rural Watershed Uses	$ 2,000	$ 120	$ 1,500	$ (500)		
73001-655-4058	Salt Spring First Nations Heritage Sites	$ 1,000	$ -	$ -	$ (1,000)		
73001-655-4088	Salt Spring Affordable Rental Housing: Cottages	$ 4,000	$ -	$ 2,000	$ (2,000)		
73001-660-4069	Saturna LUB Technical Review	$ 6,000	$ 290	$ 800	$ (5,200)		
73001-660-4077	Saturna First Nations Relations	$ 2,000	$ 816	$ 1,000	$ (1,000)		
73001-665-2011	South Pender OCP/LUB	$ 2,500	$ 2,301	$ 2,400	$ (100)		
73001-665-4091	South Pender LUB Amendments	$ 6,000	$ -	$ 1,000	$ (5,000)		
73001-670-2009	Thetis OCP/LUB	$ 1,500	$ -	$ -	$ (1,500)		
73001-670-3008	Thetis RAR	$ 1,500	$ 1,410	$ 1,410	$ (90)		
73001-670-4072	Thetis First Nations Relations	$ 500	$ 18	$ 540	$ 40		
73001-670-4090	Thetis Ruxton Island Private Moorage	$ 3,500	$ 402	$ 402	$ (3,098)		
	SUBTOTAL L TC PROJECTS	**$ 172,000**	**$ 46,365**	**$ 92,606**	$ (79,394)	-46%	
PROJECTS FUNDED BY GRANTS							
72001-590	Project - Projects funded by grants	$ 50,000	$ -	$ -	$ (50,000)		
73001-590-8023	SSI Incorporation Transition Plan	$ 100,000	$ -	$ -	$ (100,000)		Voted against
	SUBTOTAL PROJECTS FUNDED BY GRANTS	**$ 150,000**	**$ -**	**$ -**	$ (150,000)	-100%	
PROJECTS FUNDED BY SPECIAL REQUISITION - SSWIPA							
73001-655-4045	Salt Spring Watershed Management Delegated Authority	$ 98,500	$ 71,625	$ 110,000	$ 11,500		$98,500 budget + $7K unspent from last fiscal + $4K covered by
	SUBTOTAL PROJECTS FUNDED SPECIAL REQUISITION	**$ 98,500**	**$ 71,625**	**$ 110,000**	$ 11,500	12%	
STRATEGIC PLAN PROJECTS							
73001-810-8019	Office Move	$ 30,000	$ -	$ -	$ (30,000)		No longer relocating.
73001-820-8022	Electronic Data Management (EDM)	$ 20,000	$ 13,657	$ 23,000	$ 3,000		
73001-150-8020	Policy Statement Review	$ 48,000	$ 219	$ 10,000	$ (38,000)		consultations taking longer than anticipated; Under-staffing in TAS dept.
73001-825-8024	Electronic Meetings	$ 70,000	$ 42,454	$ 43,500	$ (26,500)		Not happening in this fiscal due to office reno. This project will take place alongside the full office reno.
73001-150-8021	TPC Water and Marine Conservation	$ 25,000	$ 5,899	$ 21,400	$ (3,600)		
73001-590-4076	LPC - Housing Needs Assessment Strategy	$ 40,000	$ 31,415	$ 40,000	$ -		
73001-590-8025	Community to Community First Nations Meetings	$ 10,000	$ 3,028	$ 10,000	$ -		NB: $8500 of total forecasted expenditures related to C2C meetings will be covered by grant funding.
	SUBTOTAL STRATEGIC PLAN PROJECTS	**$ 243,000**	**$ 96,671**	**$ 147,900**	$ (95,100)	-39%	
	GRAND TOTAL ALL PROJECTS	**$ 663,500**	**$ 214,661**	**$ 350,506**	$ (312,994)		

Islands Trust

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 28, 2018
From:	Julia Mobbs, Director Administrative Services	**Date Prepared:**	February 8, 2018

SUBJECT: **REVISIONS TO THE PROPOSED 2018/19 BUDGET SINCE JANUARY 2018 MEETING**

PURPOSE:

The purpose of this briefing is to advise Financial Planning Committee of the changes that have been incorporated into the proposed 2018/19 Budget since their last meeting on January 16, 2018 (prior to public consultation).

BACKGROUND:

Since Financial Planning Committee met in January and reviewed the 2018/19 Proposed Budget, the following activities have taken place:

- *Public Consultation*: The proposed budget was sent for public consultation – the consultation period closed on February 12, 2018 and 81 responses were received, as well as 6 emails, and additional phone calls to the CAO and Trustees.
    - Notable themes (to be discussed as part of the Public Consultation Briefing) tended to be more directed at the kind of work Islands Trust engages in, more so than feedback related to the dollars in the budget.
    - A number of parties on Salt Spring Island requested to have local service providers, including the Islands Trust, host a Budget Town Hall. While we are unable to accommodate this request in the current budget cycle (see Public Consultation Briefing), we note this may be something to consider in the future as part of a more robust public engagement plan on the budget. However, as no decision on this has been made at the current time, no funds have been allocated for this potential project in the budget.

- *Trustee Remuneration*: Reports for the Victoria area Consumer Price Index became available, reflecting a 1.9% factor for 2017. This has been updated in the calculation of Trustee Remuneration, resulting in an increase of $2,798 to Trustee Remuneration Expense.

- *Salaries and Benefits:* An increase of $97,145 in expenses for salaries and benefits has been incorporated due to the following items:
    - *Benefit Rate Update*: The new rate for staff benefit administration has been received from PSA and updated in the budget. The rate has increased from 24.34% to 24.80% for fiscal 2018/19.
    - *BCGEU Increases*: Actual salary increases in February 2018 were made available. Salaries figures have been updated to reflect this new information;
    - *Grants Administrator*: The salary and benefits expense for our part-time Grants Administrator was added to the budget, as it was formerly omitted in error.

- *Policy 2.1.14 History, Heritage and Conservation Grants-in-Aid*: Pursuant to Executive Committee resolution at their February 2018 meeting, an amount of $5,000 was included in expenditures to fund this new Policy.

- *Projects:* Amounts unspent in fiscal 2017/18 on specific projects have been moved into the fiscal 2018/19 budget, as follows:
    - *Policy Statement Review:* Budget increased by $13,000. This project has been delayed due to First Nations Engagement taking longer than anticipated;
    - *Electronic Meetings*: Budget increased by $28,000. This project was deferred into fiscal 2018/19 to coincide with the Office Renovation Project.
    - *Victoria Office Renovation*: Budget increased by $15,000. This project has been delayed due to funding requirement changes and continued revisions to the blueprint plans for the new office space.

- *Updated Forecast from Q3 Actual Results*: The updated 2017/18 Forecast was prepared based on Third Quarter actual results, resulting in the following changes:
    - A reduction in budgeted legal costs ($40,002);
    - A reduction in budgeted Mobile Telephone expense ($800);
    - A reduction in budgeted Software and Licensing expense ($12,750).

- *Appropriation from Surplus*:
    - An additional transfer of $105,000 from the General Revenue Surplus Fund was included to cover the additional expenses noted above, balance the budget, and maintain tax increases at 2.0%.

- *Bowen Island Property Tax Levy*: The impact of the above changes has increased the Bowen Island Municipal Tax Levy by $2,283, or 0.78%.

- Overall, the impact of all changes has resulted in the following:
    - An overall increase in total revenues of $2,283;
    - An overall increase in total expenditures of $107,284;
    - An overall increase in funds transferred from Accumulated Surplus of $105,000;

ATTACHMENT(S):

1. **Summary of Changes to Proposed 2018-19 Budget.**

FOLLOW-UP:

The proposed budget will be forwarded to Trust Council at their March 2018 meeting.

Prepared By: Julia Mobbs, Director Administrative Services

Reviewed By/Date: Russ Hotsenpiller, Chief Administrative Officer/Feb 21, 2018

ISLANDS TRUST
Summary of Changes to Proposed Budget 2018/19 since Draft 4
Prepared by: Julia Mobbs, Director, Administrative Services
Reviewed by: Russ Hotsenpiller, Chief Administrative Officer

Draft version	Item Adjusted (tab)	Change Made	Impact to budget: Former $	New $	$ change: increase (decrease)	% change	Rationale for Change
Draft 5							
	Trustee Remuneration	CPI rate adjusted from 1% to 1.9%	$ 541,768	$ 544,702	$ 2,934	0.54%	Updated Information released by Stats Canada
	Salaries & Benefits	Update Benefit Rate for 2018 (from 24.34% to 24.8%)					New information received from PSA benefits administrator
		Update Salaries for actual BCGEU increases					New information received re: BCGEU adjustments
		Grants Administator position not in Draft 4					Erroroneously missed in previous draft
		TOTAL Salaries & Benefits Impact =	$ 4,507,611	$ 4,604,513	$ 96,902	2.15%	
	History and Heritage Funding Policy	Added, per EC resolution.	$ -	$ 5,000	$ 5,000	100%	Passed at EC meeting Feb 7/2018
	Projects (Budget Detail)	Policy Statement Review - Unspent funds from Fiscal 2017/18 brought into Fiscal 2018/19	$ 35,000	$ 48,000	$ 13,000	37.14%	Funds remain unspent from Fiscal 2017/18 budget; Request to carryover to next Fiscal.
		Electronic Meetings - Unspent funds from Fiscal 2017/18 brought into Fiscal 2018/19	$ -	$ 28,000	$ 28,000	100%	Funds remain unspent from Fiscal 2017/18 budget; Request to carryover to next Fiscal.
		Victoria Office Renovation - Unspent funds from Fiscal 2017/18 brought into Fiscal 2018/19	$ 100,000	$ 115,000	$ 15,000	15.00%	Funds remain unspent from Fiscal 2017/18 budget; Request to carryover to next Fiscal.
	Legal Expense	Reduced after review of Q3 forecast	$ 220,002	$ 180,000	$ (40,002)	-18.18%	Less Legal activity anticipated in next fiscal due to some significant cases being closed.
	Telephones, Mobiles	Reduced after review of Q3 forecast	$ 23,750	$ 22,950	$ (800)	-3.37%	Better estimates based on updated actuals
	SW + Licensing Expenses	Reduced after review of Q3 forecast	$ 57,750	$ 45,000	$ (12,750)	-22.08%	Better estimates based on updated actuals
	Transfer From Accumulated Surplus	Amount transferred from Accumulated Surplus increased in order to balance revised budget while keeping the tax increase at 2%.	$ 450,000	$ 555,000	$ 105,000	23.33%	Required to Fund increase in expenditures without an increase in property taxes.
	Bowen Island Property Tax Levy	Impact to Bowen calculation due to change in expenditures	293,463	295,746	2,283	0.78%	Natural fall-out from an increase in expenditures.

Sum of changes, revenues	$ 2,283
Sum of changes, expenditures	$ 107,284
Net taken from Surplus *($1 difference due to penny rounding)*	$ 105,001

Islands Trust

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	February 21, 2018
From:	Julia Mobbs, Director Administrative Services	**Date Prepared:**	February 13, 2018

SUBJECT: **TRUST COUNCIL POLICY 7.2.VI MUNICIPAL TAX REQUISITION CALCULATION**

PURPOSE:

To advise the Financial Planning Committee that the revised Policy 7.2.VI has been referred to Bowen Island Municipality (BIM) for review.

BACKGROUND:

At its December 2017 meeting, Trust Council resolved:

"that the Islands Trust Council amend Policy 7.2.vi Municipal Tax Requisition Calculation to incorporate Mapping Services expenses into Information Services expenses, subject to referral to the Bowen Island Municipality under section 4.3 of the Islands Trust/Bowen Islands Municipality protocol agreement."

Islands Trust staff have referred the change to Bowen Island Municipality (see email attachment), and have been notified that the revision will be reviewed at the BIM Council meeting of February 13, 2018. As of the date of the preparation of this briefing, no response from BIM has been received.

ATTACHMENT(S):

1. Email Correspondence referring Policy 7.2.VI Municipal Tax Calculation Amendment to Bowen Island Municipality (includes RFD from Dec2017 TC)s

FOLLOW-UP:

Staff await correspondence from BIM subsequent to their February 13, 2018 Council meeting, and will follow-up before February 21, 2018 in order to provide an update to the Financial Planning Committee at their meeting of the same date.

Prepared By: Julia Mobbs, Director Administrative Services

Reviewed By/Date: Russ Hotsenpiller, Chief Administrative Officer/Feb 21, 2018

From: Kathy Lalonde <KLalonde@bimbc.ca>
Sent: Friday, February 02, 2018 5:08 PM
To: Russ Hotsenpiller; Julia Mobbs
Cc: Sue Ellen Fast; Alison Morse; Raj Hayre; Shayle Duffield; Tyler Ruggles
Subject: FW: Notice to Bowen: Amendment to Policy 7.2.vi Municipal Tax Requisition Calculation
Attachments: RFD Amend Policy 7.2.vi Municipal Tax Requisition Calculation.pdf; Policy 7.2.vi Municipal Tax Requisition Calculation_Amended.pdf

Categories: Deadlines

Hi Russ,

Thank you for introducing me to Julia. I look forward to meeting you, Julia. Welcome.

I am also copying our CFO, Raj Hayre, who joins us on Monday from the District of West Vancouver. It will be good for Raj and Julia to connect once he's settled in.

We will add this item to the agenda for our next Council meeting on February 13th. Staff will discuss with our Municipal Trustees and include a recommendation to Council accordingly.

Best,

Kathy Lalonde
Chief Administrative Officer
Bowen Island Municipality

From: Russ Hotsenpiller [mailto:rhotsenpiller@islandstrust.bc.ca]
Sent: January 29, 2018 3:47 PM
To: Kathy Lalonde <KLalonde@bimbc.ca>
Cc: Julia Mobbs <jmobbs@islandstrust.bc.ca>
Subject: Notice to Bowen: Amendment to Policy 7.2.vi Municipal Tax Requisition Calculation

Hi Kathy,

Hope you are well, we haven't had a chance to chat recently…hopefully you attending the CAO conference this year and we can catch up. I want to do two things with this email, one introduce you to Julia Mobbs, and the second, to provide a referral package for a minor policy amendment at the Islands Trust that affects Bowen.

Julia joined us three weeks ago as our Director of Administrative Services, replacing Cindy Shelest. Her duties are broad and include finance, human resources and administration. I know that you were looking for a new CFO and don't recall whether you have found anyone yet, but I want to ensure Julia knows you and your staff. Cindy and your previous CFO had a good relationship, one that I hope to replicate with Julia and her opposite number. Also as the financial relationship between our organization's is complex I want you to be able to get in touch with Julia directly as you see the need.

The attached referral to your Council is relatively self-explanatory. Cindy has refereed this to your staff in the past and Alison is aware of the policy change and I believe is supportive. We are trying to bring our mapping service provision inside the municipal calculation to more accurately reflect what we provide as part of the policy agreement and to lessen our administrative burden. I would appreciate you forwarding it to Council for discussion and relaying the response to us as soon as convenient.

As you may recall, Section 4.2 of the Protocol Agreement between the Islands Trust Council and Bowen Island Municipality states that, in regards to the municipal tax requisition:

> *"The Trust Council will calculate the municipal tax requisition in accordance with the Islands Trust Act and Trust Council's Policy 7.2.vi…."*

Section 4.3 of the Protocol Agreement states that:

> *"The Trust Council will provide the Municipality with a 30-day notice of intent for any proposed amendments to Policy 7.2.vi and 30 days to respond to a referral regarding proposed amendments, unless otherwise mutually agreed."*

Please be advised that, at its meeting of December 15-17, 2017, Islands Trust Council passed the following resolution:

> ***It was MOVED by Trustee Grove and SECONDED by Trustee Rogers,***
> *that the Islands Trust Council amend Policy 7.2.vi Municipal Tax Requisition Calculation to incorporate Mapping Services expenses*
> *into Information Services expenses, subject to referral to the Bowen Island Municipality under section 4.3 of the Islands Trust/Bowen Islands Municipality*
> *protocol agreement.*

I have attached to this email the RFD that was reviewed by Trust Council related to this resolution, as well as the amended Policy 7.2.vi Municipal Tax Requisition Calculation for your review.

Kindly advise the Bowen Island Municipal Council of this proposed change to Islands Trust Council Policy 7.2.vi and advise if it has any objections. Islands Trust Draft Budget for 2018/19 has been prepared with the assumption that Bowen Island Council will have no objections to the amendment, and thus calculates the Bowen Island municipal tax based on the amended Policy 7.2.vi. The Draft Budget for 2018/19 will be presented at the Islands Trust Council meeting of March 13-15, 2018 for approval.

If you have questions, please feel free to contact me.

Sincerely,

RJH

Russ Hotsenpiller
Chief Administrative Officer
Islands Trust
200-1627 Fort Street
Victoria BC V8R 1H8
In Victoria 250-405-5160
Enquiry BC Toll-free call 1-800-663-7867
or from the Lower Mainland 604-660-2421

Websites: www.islandstrust.bc.ca | www.islandstrustfund.bc.ca
Preserving Island communities, culture and environment since 1974

7.2.vi. Policy

MUNICIPAL TAX REQUISITION CALCULATION
Trust Council: March 10, 2004
Amended: December 6, 2012; December 4, 2013; December 5, 2017

A. PURPOSE:

To provide guidelines for allocating the Islands Trust annual budget for the purpose of calculating a municipal tax requisition.

B. REFERENCES:

1. *Islands Trust Act*, S. 47
2. *Islands Trust Act, S.* 14
3. *Islands Trust Council Policy 5.*5.5 – Trustee Remuneration
4. *Islands Trust Council – Bowen Island Municipality Protocol Agreement*

C. BACKGROUND:

1. <u>Legislative Framework</u>

1.1 The Islands Trust budget must be developed in accordance with Section 14 of the *Islands Trust Act*:

14(1) On or before March 31 in each year, the trust council must, by bylaw, adopt an annual budget for the trust for the next fiscal year.

(2) Subject to subsection (6), a bylaw under subsection (1) has no effect until it is approved by the minister.

(3) The budget must
- *(a) show separately revenues obtained from appropriations, including operating grants and anticipated recoveries from taxes levied under sections 48 and 49, and other sources,*
- *(b) show appropriated surpluses of prior years, and*
- *(c) set out separately the anticipated expenditure relating to*
  - *(i) operations of the trust council and of the executive committee, except the operations of the executive committee acting as a local trust committee under section 23 (5),*
  - *(ii) general operations of the local trust committees, including the operations of the executive committee acting as a local trust committee under section 23 (5) and excluding the operations referred to in subparagraph (iii),*
  - *(iii) operations of a local trust committee that are additional operations not included within the general operations of all the local trust committees under subparagraph (ii), and*
  - *(iv) administrative operations of the trust fund board.*

1.2 Calculation of the municipal tax requisition must be undertaken in accordance with Sections 47(2)(b) and 47(6) of the *Islands Trust Act*:

47(2) On or before April 25 in each year, the minister may deliver requisitions
(b) to each municipality in the trust area in relation to
(i) the cost of operations of the trust council and the executive committee, except the operations of the executive committee acting as a local trust committee under section 23 (5), and
(ii) the cost of administrative operations of the trust fund board.
47(6) The amount that is to be recovered by means of requisitions under subsections (2)(a (i) and (2)(b) must be apportioned between the municipalities and the local trust areas on the basis of the converted value of land and improvements in the trust area.

Not mentioned in the *Islands Trust Act* are the budgets for Administration. Administrative units in Islands Trust serve other units within Islands Trust. For example, Mapping Services support Local Planning Services (included in Local Trust Committee operations), Trust Area Services (included in Trust Council operations) and the Islands Trust Fund (included in Trust Fund Board administrative operations). Similarly, Finance, Human Resources, and Information Systems serve all the employees and activities in the Islands Trust. In the detailed budget, and in all financial reporting by Islands Trust, General Administrative expenses are allocated to Trust Council, Local Planning Services and the Islands Trust Fund.

2. <u>Islands Trust Financial System</u>

2.1 To achieve the reporting requirements for budgeting purpose, the financial systems used by Islands Trust are organized in two dimensions:

a. General Ledger Account Number – each revenue and expense category has a General Ledger (GL) number associated with it. For example, "Contract Services" has the GL number 56500.
b. Location Code – various operational and political units are assigned Location Codes. For example, Trust Council is Location Code 100.

2.2 When Islands Trust budgets are created, dollar amounts for budgets are recorded in the combination of both the GL Account Number and Location Code. For example a $5,000 budget for Contract Services for use by Trust Council would be recorded as a budget entry to GL account 56500 and Location Code 100 (ie. 56500-100) in the amount of $5,000.

2.3 The Islands Trust fiscal year runs from April 1 to March 31.

D. PROCEDURE:

1. <u>Calculation of a Municipal Tax Requisition</u>

1.1 The calculation of a municipal tax requisition will be undertaken as follows:

a. From the approved budget in a fiscal year, a "Municipal Pool" will be calculated to represent the net amount of expenses and revenues that a municipality is responsible for contributing to, as defined in Section 47(2)(b) of the *Islands Trust Act*.
b. Once the Municipal Pool is calculated, the amount attributed to a municipality will be calculated in accordance with Section 47(6) of the

Islands Trust Act and will be based on the proportion of the Converted Assessed Values of the municipality compared to the total Converted Assessed Values for the entire Islands Trust Area.

2. Calculation of the Municipal Pool

2.1 Budgeted expenses in the approved Islands Trust budget for a fiscal year that will be wholly included (except as noted in D.2.2.2) in the Municipal Pool include:

a. All Trust Council Expenses (location codes: 100 – Trust Council, 110 – Executive Committee, 150 – Trust Area Services)

b. All Islands Trust Fund expenses (location codes: 210 – Islands Trust Fund, 220 – ITF cost recovery for NAPTEP activities)

2.2 Specific expenses embedded in the location codes noted in D.2.2.1 that will be excluded from the Municipal Pool include:

a. Costs for Elections. Rationale – Islands Trust election costs are for local trust committee (LTC) members only and island municipalities bear the costs of their own elections.

b. Costs for Elected Officials Liability insurance coverage. Rationale – elected officials liability coverage primarily protects trustees for actions that occur while acting on an LTC and the Islands Trust Indemnification Bylaw does not indemnify Municipal Trustees for claims made against them in the course of their municipal duties.

c. Costs for the operation of the Local Planning Committee. Rationale – the Local Planning Committee advises Trust Council regarding land use planning matters, primarily related to the operations of local trust committees.

d. Costs for the employer Canada Pension Plan (CPP) contribution. Rationale – the trustee remuneration amount paid to island municipality trustees is below the income threshold before CPP deductions are authorized on trustee income. The portion of each trustee's remuneration allocated to the Trust Council budget is the same as the amount paid to island municipality trustees. Therefore, the portion of each trustee's remuneration would not attract any CPP deductions, nor the equivalent employer contribution. Note: health and dental benefits are budgeted in the LTC location codes because Municipal Trustees are not eligible for health and dental benefit coverage according to *Islands Trust Council Policy 5.5.5 - Trustee Remuneration.*

2.3 Budgeted Administration expenses from location codes 810, 820, 825, 830 and 999~~expenses~~ in the approved Islands Trust budget for a fiscal year ~~that will be partially included in the Municipal Pool include:~~ are allocated to the Municipal Pool at the Administrative Allocation Rate defined annually in the approved budget as "Total budgeted costs for Trust Council (excluding election costs) plus Islands Trust Fund divided by the Total Operational Units expenditure budget". An example illustrating calculation of the Administrative Allocation Rate is included in Appendix C.

2.4 As some budget items in location codes 810, 820, 825, 830, or 999 may serve only parts of the organization instead of the whole organization. These budget items will be examined annually to determine the percentage to be allocated to the Municipal Pool. For example, if a particular budget item in Administration only applied to local planning services, then 0% would be allocated to the Municipal Pool.

2.5 Amortization Expense will be included in the Municipal Pool at one-third of the Administrative Allocation Rate (ie. 27.3%/3 = 9.1%). Rationale -- About one-third of current assets being amortized are acquired under capital leases and, other than a small charge to interest from the capital lease payments, the amortization budget is the only budget line recording the expense of these assets. Other assets are budgeted as operating expenses, and they are only capitalized if they meet the tangible capital asset cost threshold of $5,000. Using the example Administrative Allocation Rate, 9.1% of the Amortization budget will be added to the Municipal Pool.

2.6 Contribution to Surplus - When a Contribution to Surplus is budgeted, the treatment regarding the Municipal Pool may vary depending on the purpose of the Contribution to Surplus:

a. A general Contribution to Surplus that supports the overall operation of the Islands Trust will be added to the Municipal Pool as an expense at the Administrative Allocation Rate.

b. If a Contribution to Surplus is specifically targeted to an activity that benefits only a portion of the Islands Trust, then the proportion treated as an expense in the Municipal Pool will be determined at the time by mutual agreement between the Treasurers of the Islands Trust and each island municipality.

2.7 Islands Trust Revenues will be examined annually to determine if any should be allocated to the Municipal Pool in order to offset expenses. The calculation of revenues that will be allocated to the Municipal Pool will be based on logic similar to that used to calculate expenses. A list of the various Islands Trust revenue budget lines and how they are treated in contributing to the Municipal Pool are included in Appendix B.

3. Communications

3.1 The Islands Trust Treasurer will estimate the municipal tax requisition for each fiscal year, based on the initial draft of the Islands Trust budget that is reviewed by Trust Council in December of each year.

3.2 All documents used by the Islands Trust Treasurer to estimate the municipal tax requisition will be provided to the Treasurer of an island municipally for review by December 31 of each year, with a request that the island municipality Treasurer submit any concerns about the accuracy and completeness of the municipal tax requisition calculation by February 28 of the following year.

3.3 During its consideration of its annual budget in March of each year, the Islands Trust Council will be provided with any responses received from island municipality Treasurers in regards to the accuracy and completeness of the municipal tax requisition calculation.

3.4 This policy will be attached to the *Islands Trust Council – Bowen Island Municipality Protocol Agreement.*

4. Policy Amendment

4.1 This policy will be effective upon adoption and will not be applied retroactively.

4.2 Any changes to the policy will be effective upon adoption and will not be applied retroactively to any prior fiscal years.

APPENDIX A

The following is a list of the Location Codes in the Islands Trust financial system with each location defined in terms of how it would be described in the Islands Trust Act, section 14(3)(c), or as Islands Trust Administration.

Location Description	**Location Code**	**Description of how Location Code fits into Budget Section in Islands Trust Act**
Trust Council	100	"operations of Trust Council and Executive Committee"
Executive Committee	110	"operations of Trust Council and Executive Committee"
Trust Area Services	150	"operations of Trust Council and Executive Committee"
Islands Trust Fund	210	"administrative operations of the Trust Fund Board"
ITF - recovery	220	"administrative operations of the Trust Fund Board"
Victoria planning office	510	"general operations of the Local Trust Committees"
Ganges planning office	520	"general operations of the Local Trust Committees"
Gabriola planning office	530	"general operations of the Local Trust Committees"
~~Mapping Services~~	~~540~~	~~Administration~~
By law Enforcement	580	"general operations of the Local Trust Committees"
Director of LPS	590	"general operations of the Local Trust Committees"
Executive Islands	610	"general operations of the Local Trust Committees"
Denman	615	"general operations of the Local Trust Committees"
Gabriola	620	"general operations of the Local Trust Committees"
Galiano	625	"general operations of the Local Trust Committees"
Gambier	630	"general operations of the Local Trust Committees"
Hornby	635	"general operations of the Local Trust Committees"
Lasqueti	640	"general operations of the Local Trust Committees"
Mayne	645	"general operations of the Local Trust Committees"
N. Pender	650	"general operations of the Local Trust Committees"
Salt Spring	655	"general operations of the Local Trust Committees"
Saturna	660	"general operations of the Local Trust Committees"
S. Pender	665	"general operations of the Local Trust Committees"
Thetis	670	"general operations of the Local Trust Committees"
Exec on LTCs	675	"operations of the executive committee acting as a local trust committees"; this location code also includes costs for the Executive Committee members serving as chairs of local trust committees (travel costs plus 50% Executive remuneration)
Victoria Admin office	810	Administration
Chief Admin Officer	820	Administration
Information Systems	825	Administration
Finance/HR~~/Info Systems~~	830	Administration
Trust-wide general	999	Administration

APPENDIX B: Revenue Budget Lines Categorized for Municipal Pool Calculations

Revenue Category	**Municipal Pool Treatment**	**Rationale**
Fees & Sales (eg. Development application fee; sales of OCP maps)	Excluded	Fees and Sales relate solely to activities of the Local Trust Committees, whose activities are excluded from the municipal tax requisition calculation.
Provincial Grant (general Regional District grants or Strategic Community Investment grants)	Included in the Municipal Pool	Provincial funding is for the whole organization, including Local Planning Services. Using the Administrative Allocation Rate would reflect the ratio attributed to Trust Council and Islands Trust Fund.
Property Taxes	Excluded	Property taxes are collected from the non-municipal Local Trust Areas.
Municipal Tax Levy	Excluded	This policy addresses the calculation of the municipal tax levies.
Special tax levies on individual Local Trust Areas	Excluded	Special tax levies relate solely to activities of the Local Trust Committees, whose activities are excluded from the municipal tax requisition calculation.
Appropriations from Surplus	Appropriations specifically identified for Trust Council, Trust Area Services or Islands Trust Fund are included at 100% of the appropriation amount. Appropriations specifically identified for Local Trust Committees or Local Planning Services are excluded. Appropriations specifically identified for Administrative Services, or general appropriations to reduce property taxes are included in the Municipal Pool at the Administrative Allocation Rate	100% of expenses for the same operational units are included in the Municipal Pool. Activities relating to Local Trust Committees or Local Planning Services are excluded from the Municipal Pool. Expenses for Administrative Services are allocated to the Municipal Pool at the same percentage. Non-specific appropriations are allocated to the Municipal Pool at the same rate as Administrative expenses which are also non-specific to a particular operational unit.
Revenue Category	**Municipal Pool Treatment**	**Rationale**

Interest income	Included at the percentage defined by the Administrative Allocation Rate.	Administrative revenue is allocated to the Municipal Pool at the same rate as Administrative expenses.
Income from grants	Grant income specifically identified for Trust Council, Trust Area Services or Islands Trust Fund are included at 100% of the budgeted revenue amount. Grant income specifically identified for Local Trust Committees or Local Planning Services are excluded. Grant income specifically identified for Administrative Services, are included in the Municipal Pool at the Administrative Allocation Rate.	Expenses for these operational units are 100% included in the Municipal Pool. Expenses for these operational units are excluded from the Municipal Pool. Expenses for Administrative Services are included in the Municipal Pool at the Administrative Allocation Rate.
Miscellaneous income	Treated the same as general grant income.	
Other Income – NAPTEP, ITF cost recovery	If budgeted, then 100% included in the Municipal Pool.	Islands Trust Fund costs are 100% allocated to the Municipal Pool. (Note: normally income in this category does not contain a revenue budget. The category is used to isolated fees from NAPTEP applications once the funds are received.

APPENDIX C: Example Calculation of the Administrative Allocation Rate

$ Millions	
$ 1.0	Trust Council budget
0.5	Islands Trust Fund budget
$ 1.5	Sub-total for Trust Council and Islands Trust Fund
4.0	Local Planning Services budget
$ 5.5	Total Operational Units expenditure budget
1.5	Administrative Services budget
$ 7.0	Total Expenditure Budget

The Administrative Allocation Rate in this example is $1.5/$5.5 = 27.3%

Islands Trust

REQUEST FOR DECISION

To: Trust Council **For the Meeting of:** December 5-7, 2017

From: Financial Planning Committee **Date:** November 15, 2017

SUBJECT: **TRUST COUNCIL POLICY 7.2.VI MUNICIPAL TAX REQUISITION CALCULATION**

RECOMMENDATION: That the Islands Trust Council amend *Policy 7.2.vi Municipal Tax Requisition Calculation,* to incorporate Mapping Services expenses into Information Services expenses in Administration. Sections 2.3.a.i. and 2.3.b.i will be removed and the revised Section 2.3 will include all Administration expenses including Finance, HR and Information Services.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:

The proposed amendments reflect organizational changes implemented last year and are aligned with the process identified in the policy for other administrative units.

IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL:

Adoption of a revised policy would update the methodology and approach used by the Treasurer when calculating the tax contribution from taxpayers within an Island Municipality to the operations of the Islands Trust to more accurately reflect the administrative operations of the Islands Trust.

FINANCIAL:

Based on the current draft of the 2018/19 calculation of the Bowen Island Municipal Tax Requisition, this policy change would increase the Bowen Island Municipality contribution by approximately $1,500.

POLICY:

This recommendation would amend **Policy 7**.2.vi *Municipal Tax Requisition Calculation*.

IMPLEMENTATION/COMMUNICATIONS:

- Following the Financial Planning Committee meeting of November 15, 2017, Bowen Island Municipality will be provided Notice of Intention to amend the Policy, as per the protocol agreement between the Islands Trust Council and Bowen Island Municipality.

- The revised policy would be circulated to holders of the Islands Trust Policy manual and placed on the Islands Trust website.

- The Treasurer would follow the procedural steps annually, as indicated.

- The amended policy would be appended to the Protocol Agreement between the Islands Trust Council and Bowen Island Municipal Council.

OTHER: None.

BACKGROUND

During the 2016/17 fiscal year, Mapping Services were incorporated into the Information Services work unit. However, the provision of the Municipal Tax Requisition Calculation Policy to separately calculate the Mapping Services expenses to be included in the municipal pool required separate location codes to be maintained in the Islands Trust general ledger accounts.

While meeting with Bowen Island Municipality's Finance Officer and Trustees Morse and Fast on December 20, 2016, the Islands Trust Director of Administrative Service tabled a request to remove Section 2.3.a.i. which specifically speaks to a separate calculation for Mapping Services and to include mapping expenses in the Administrative Services expenses - Information Services work unit for purposes of the municipal pool calculation. The requested change would allow Islands Trust to simplify its accounting records as well as simplify the municipal tax requisition calculation. It was noted that the 20% allocation of Mapping Services currently used in the calculation is subject to change based on estimates of work provided by Mapping Services and that inclusion in the Administrative Services would provide a more consistent application of Mapping Services expenses over time.

Support from Bowen Island Municipality staff and Trustees was received for this change and staff drafted the necessary amendments to the policy to effect the change.

At the January 17, 2017 Financial Planning Committee meeting the recommended change was tabled and staff were requested to return the item during the 2018/19 budget cycle. FPC reviewed the tabled item at its November 15, 2017 meeting and resolved to forward the item to December 2017 Trust Council.

REPORT/DOCUMENT:

Policy 7.2 vi *Municipal Tax Requisition Calculation*

KEY ISSUE(S)/CONCEPT(S):

Calculation and communications regarding calculating a Municipality's tax contribution to the operations of the Islands Trust.

RELEVANT POLICY:

The requirements of the protocol agreement between the Island Trust Council and Bowen Island Municipal Council have been followed in regards to the proposed amendments to this policy.

DESIRED OUTCOME:

A more accurate reflection of Islands Trust's operations when calculating an Island Municipality's tax requisition.

RESPONSE OPTIONS

Recommended:

That the Islands Trust Council amend *Policy 7.2.vi Municipal Tax Requisition* Calculation, to incorporate Mapping Services expenses into Information Services expenses in Administration. Sections 2.3.a.i. and 2.3.b.i will be removed and the revised Section 2.3 will include all Administration expenses including Finance, HR and Information Services.

Alternative:

Recommend different revisions to Policy 7.2.vi Municipal Tax Requisition Calculation.
Recommend Policy 7.2.vi Municipal Requisition Cost Allocations not be amended at this time.

Prepared By:	C. Shelest, Director of Administrative Services
Reviewed By/Date:	Russ Hotsenpiller, Chief Administrative Officer/November 8, 2017 Financial Planning Committee/November 15, 2017 Executive Committee/November 22, 2017

BRIEFING

To:	Trust Council	**For the Meeting of:**	March 14, 2018
From:	Financial Planning Committee	**Date Prepared:**	February 13, 2018
SUBJECT:	**PUBLIC FEEDBACK ON 2018/19 BUDGET PROPOSAL**		

PURPOSE:

This briefing is to provide Trust Council with the input received within the January 22 - February 12, 2018 public consultation period for the Islands Trust Council's 2018/19 budget proposal.

BACKGROUND:

- Under its Terms of Reference, the Financial Planning Committee (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 the budget and responsibility for delivering an effective public relations program, which includes budget public consultation.

- Islands Trust purchased black and white ads in four newspapers (Bowen Undercurrent, Driftwood, Gabriola Sounder and Denman-Hornby Grapevine) and two online banner ads, which appeared on the Bowen Online and Salt Spring Exchange websites.

- Similar to the budget consultations that took place in 2016 and 2017, the Islands Trust used an anonymous, online survey to gather feedback on both the budget and the preferred methods for communicating with islanders. While individual responses are of interest, the sample size of responses is too small to be considered a statistically appropriate representation of the entire islander population.

- Eighty-one people completed the survey and a further six responses arrived via email. This compares to 69 surveys and zero email comments received in 2017.

- Noteworthy observations about the feedback process:
    - Of the completed surveys, the local trust area with the most respondents was Salt Spring (21), followed by Gabriola (16) and Mayne (12).
    - There was at least one survey completed from each of the trust areas, including three who identified with "the entire Islands Trust Area."
    - More individuals wrote in via email (seven as opposed to zero in 2017), and of those, three were submissions on behalf of a committee or group of citizens.
    - In terms of traditional and social media engagement:
        - Information about the consultation process was tweeted, on average, every two days from the Islands Trust's Twitter account. These tweets were retweeted numerous times by trustees, the general public and also the Driftwood newspaper;
        - A Thetis Island blog post provided information on the consultation;

  - Trustee Brian Crumblehulme posted in the Mayne News community site, encouraging participation;
  - Bowen Island Municipality promoted the budget consultation to its email subscribers and on the news section of their website; and
  - The Bowen Island Undercurrent wrote a piece about the budget process. Email from Islands Trust was the most common way that Islanders heard about the survey (19 respondents), followed by community blogs or websites (13) and the Islands Trust website (10). Email was identified as the preferred method of receiving information (37), along with local newspapers (22) and the Islands Trust website (18). Thirteen respondents would like to receive information via Facebook, a platform the Islands Trust is not currently present on.

- General feedback and noted 'themes': Respondents often focused on policy rather than strictly budgetary matters and there was some confusion regarding areas of activity that the Islands Trust is responsible for. Some themes that arose this year:
  - A desire for increased action and funds to protect coastal areas and marine habitats;
  - A desire that Islands Trust be more responsive to global environmental changes;
  - A desire for more bylaw enforcement; and
  - Questions about how funds are allocated / proportioned to the objectives identified in the 2014-2018 strategic plan.

- As part of the public engagement process, a request was received from a number of parties on Salt Spring Island to have local service providers, including the Islands Trust, host a Budget Town Hall. Given the timing of this request in relation to Budget approval, as well as current staffing resource challenges, we were unable to accommodate this request for the current budget cycle. We note this may be something we wish to consider in the future as part of a more robust public engagement plan on the budget, however it would need to be extended across the Trust Area and appropriately funded.

ATTACHMENT(S):

1. Survey feedback on 2018-2019 budget proposal

2. Emailed feedback on the 2018-2019 budget proposal

FOLLOW-UP:

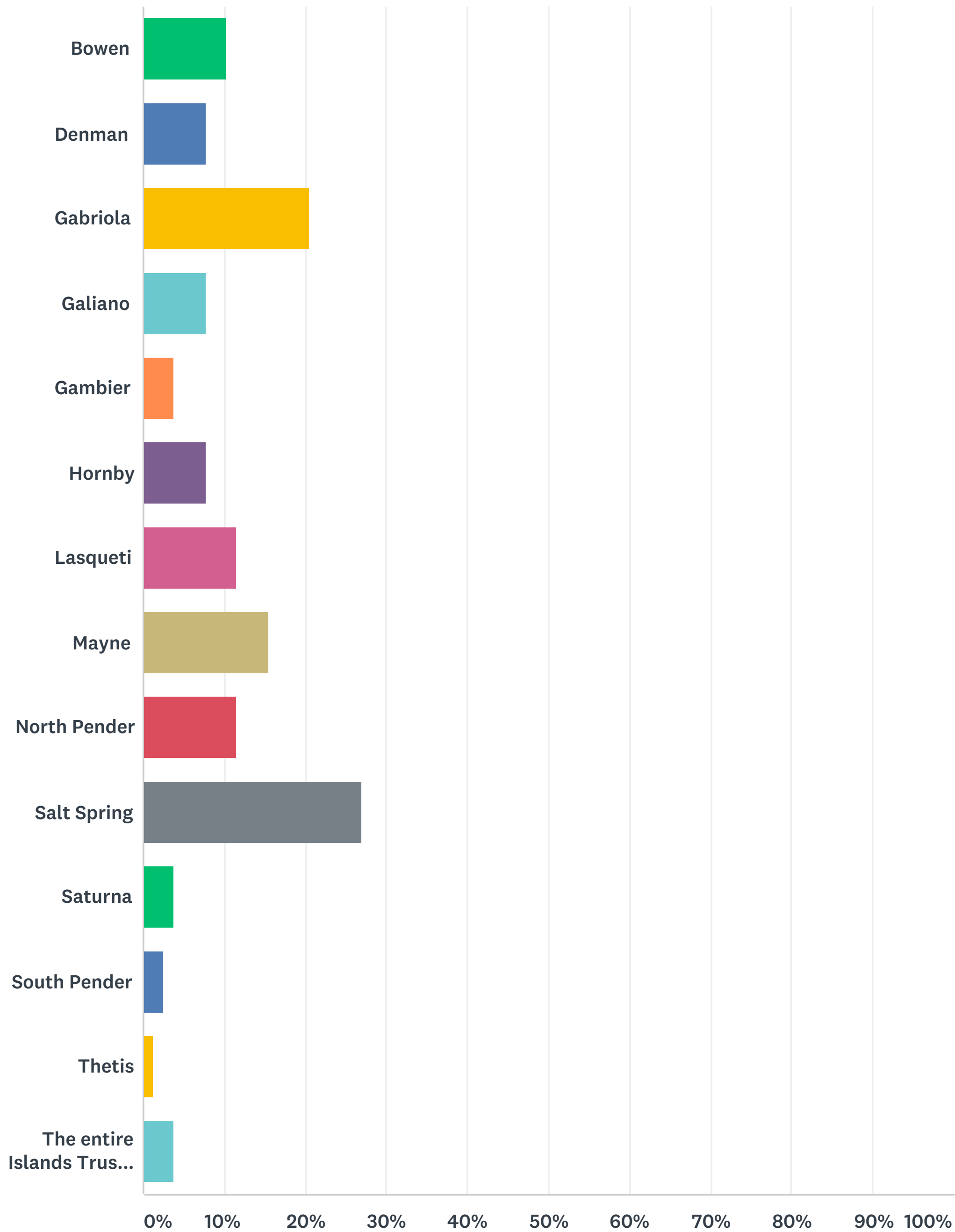
The Islands Trust will report back to the public about Trust Council's approval of the 2018/19 budget via a news release issued in March.

Prepared By: Andrew Templeton, Communications Specialist

Reviewed By/Date: Clare Frater, Director, Trust Area Services, February 13, 2018

Q1 Which island or local trust area do you feel most connected with? (You can select more than one.)

Answered: 78 Skipped: 3



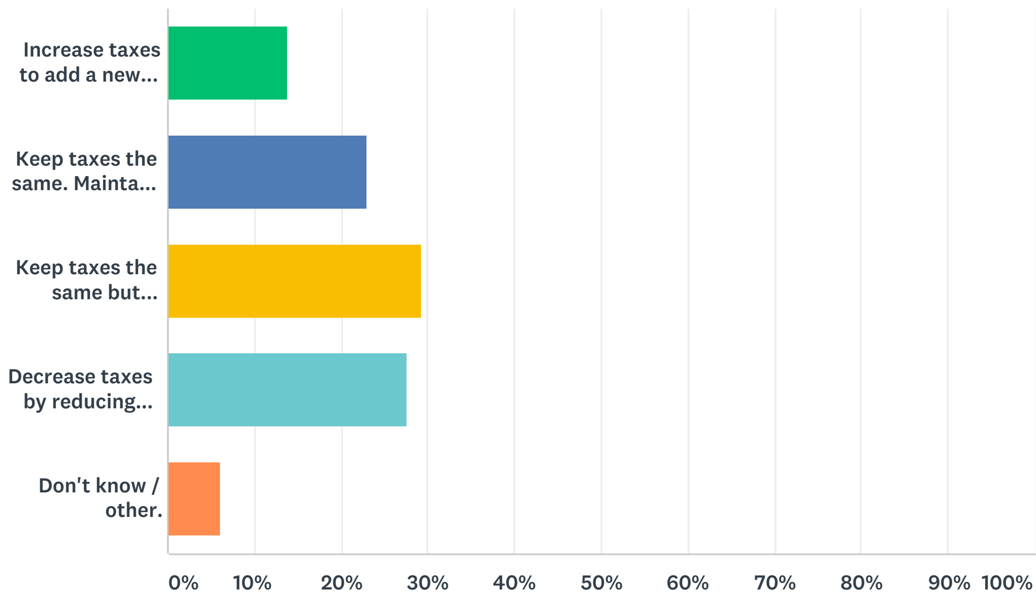
ANSWER CHOICES	RESPONSES	
Bowen	10.26%	8
Denman	7.69%	6
Gabriola	20.51%	16
Galiano	7.69%	6

Gambier	3.85%	3
Hornby	7.69%	6
Lasqueti	11.54%	9
Mayne	15.38%	12
North Pender	11.54%	9
Salt Spring	26.92%	21
Saturna	3.85%	3
South Pender	2.56%	2
Thetis	1.28%	1
The entire Islands Trust Area	3.85%	3
Total Respondents: 78		

#	OTHER (PLEASE SPECIFY)	DATE
1	keats	2/3/2018 9:30 AM
2	Mudge Island	2/1/2018 12:04 PM
3	Valdez, Decourcy, ruxton	2/1/2018 9:04 AM
4	Savary island	1/26/2018 1:25 PM
5	Keats island	1/24/2018 9:49 AM
6	Keats	1/22/2018 10:10 PM

Q2 Thinking about the Islands Trust budget, which of the following budget principles do you support? (SELECT ONE and please explain your choice)

Answered: 65 Skipped: 16



ANSWER CHOICES	RESPONSES	
Increase taxes to add a new program or improve / increase existing services or programs (e.g. more advocacy, more bylaw enforcement or new long term planning to adapt to changes in the Islands Trust Area).	13.85%	9
Keep taxes the same. Maintain staffing, services and programs at current levels.	23.08%	15
Keep taxes the same but decrease spending in some areas while increasing spending in other areas.	29.23%	19
Decrease taxes by reducing services and programs from current levels.	27.69%	18
Don't know / other.	6.15%	4
TOTAL		65

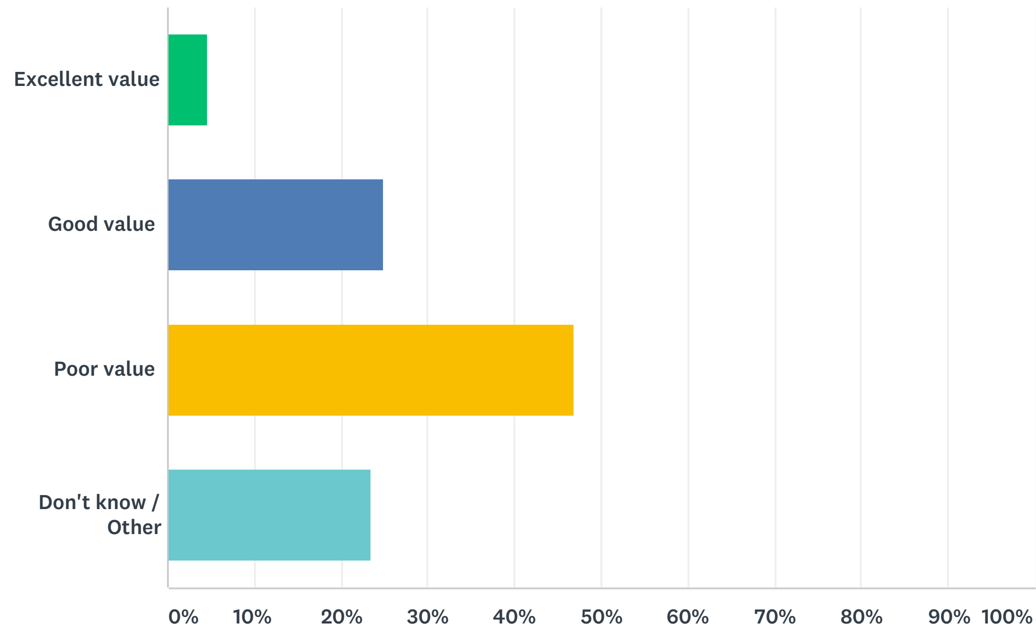
#	PLEASE EXPLAIN YOUR CHOICE. IN WHICH AREAS WOULD YOU REDUCE OR INCREASE SPENDING?	DATE
1	I am not completely against raising taxes for a specific purpose, I would like the Provincial government to strengthen the Trust mandate and in doing that to provide additional resources outside of the property tax envelope. These islands are preserved and protected for all of BC; local island taxpayers should not be carrying all the freight for this.	2/13/2018 8:36 AM
2	Decrease public transit, Increase road maintenance	2/12/2018 6:42 PM
3	First Nations issues were not anticipated and therefore impose a burden that should not cause other 'preserve and protect' objectives to suffer.	2/12/2018 11:04 AM
4	Time for the Islands Trust to turn their attention towards housing shortages for low and middle income workers on Salt Spring Island.	2/10/2018 10:38 PM
5	Too many regulations and staff.	2/10/2018 4:56 PM
6	Need for far more advocacy and participation in decision making regarding the many (mostly badly neglected) coastal / foreshore / marine issues within the purview of the Trust	2/10/2018 1:44 PM

7	Reduce election spending, re-evaluate salary increases, reduce travel expenses	2/9/2018 9:20 PM
8	Increase spending on strategic projects focused on ecosystem planning to be able to handle increased development with preservation and already-occurring climate change.	2/9/2018 3:30 PM
9	Environmental protection no increase in pipelines. Support NMCA	2/6/2018 2:17 PM
10	The pressure on this unique area is only going to increase. More needs to be done to protect it.	2/6/2018 12:23 PM
11	Recommend Trust Council tread carefully into First Nations issues, remembering that they are representatives of the residents and property owners of the Gulf Islands and not the tribes and bands that have interests and connections to the islands. I'm uncomfortable with the general tone of abasement towards first nations. I'm hoping that we are not looking at incremental disenfranchisement of Gulf Island property owners. First Nations have their own advocates; if trustees see that as their highest priority, then they may not be appropriate advocates for the communities they are supposed to be serving.	2/4/2018 7:41 PM
12	I would like to see more $spent on helping property owners install water conservation cisterns. And education announcements on fire prevention and garbage and recycling options.	2/4/2018 7:14 PM
13	In my experience, it is very, very hard to make good laws and rules. It feels like the Island's Trust is facing huge changes, a changes that are affecting all of us: more and more people and development on our islands. I am wondering if you can direct me to the Island Trust's Mission statement, or statement of purpose? And I'm wondering if the Trust's mission, or purpose, needs to reviewed/broadened/or narrowed? It has been my experience that with a good statement of purpose, the need for making rules is much clearer, and easier. Perhaps some time and funds on the mission statement might save time and money on other things. [redacted]	2/4/2018 10:04 AM
14	Reduce “administrative” staffing. Concentrate efforts and resources on policy	2/1/2018 6:15 PM
15	Island Trust seems totally redundant...why do we need five levels of govt... (Fed/Prov/Trust/Gvrd/Muni).....it’s an insult to our Council...to think people in Downtown Victoria are better equipped than our resident Council	2/1/2018 3:45 PM
16	The proposed budget also includes funding for a new program coordinator position that will enable continued advancement of work on signifcant advocacy, intergovernmental and communication initiatives, as well as continued funding for a temporary freshwater specialist position. I beleive that the functions and responsibilities of this position can be accomplished with the realignment of current staff and organization. The overall land areas, responsibility and functions of islands trust have not increased since it’s inception other than a much greater emphasis on First Nations. There is a saying that work expands to fulfil the time allowed for it. Islands Trust should spend time developing a true program review of processes and core responsibilities in order to work smarter and more efficiently. Stop working on pet ponies and or work that is the responsibility of other agencies such as the RDN.	2/1/2018 12:17 PM
17	Pending publication of a detailed cost breakdown of salaries, benefits and other administrative costs, I would support a percentage cap on those costs that is much lower than current levels so that the money can be allocated to work that actually improves the environment and quality of life on the islands.	2/1/2018 11:09 AM
18	Projects that facilitate affordable housing, perhaps dedicated planner (s) with expertise that can assist in accomplishing new housing projects within the environmental constraints do the islands; it is not either-or, rather requires thoughtful compromise to achieve sometimes conflicting priorities.	1/31/2018 4:02 PM
19	Pension life doesn't allow anything else	1/31/2018 7:04 AM
20	The administration costs of the islands trust seem very high. I would like to see more focus on programs and less of administration.	1/30/2018 9:27 PM
21	Too many taxes. Tax revenue just needs to be spent wisely.	1/29/2018 10:34 PM
22	I would encourage heavily cutting the Proposed Strategic Plan projects for 2018–2019 which amount to $228,000 be conducted except those related to transportation and sustainability and (not included, but should be included) emergency management such as interface fire management. I would heavily scrutinize the use of non-free software such as MS Office as opposed to equally viable and more collaborative free solutions such as Google Docs. That should cover the 2% increase.	1/29/2018 2:58 PM

23	Funding was given for a joint First Nations/Marine protection contractual position and there is little evidence of any benefits for marine protection. First Nations issues are well underway and should only need minimal funding now but there needs to be a Trust Marine Protection Committee established with dedicated funding. In the past, the focus has been on the southern gulf island areas while other northern areas have been neglected.	1/29/2018 12:23 PM
24	It's important for the budget to keep pace with the growth that many islands are experiencing and ensure that the Trust is sufficiently resourced to continue to provide essential services and take on new opportunities for leadership and development.	1/26/2018 8:19 AM
25	Taxes should not be increased	1/24/2018 3:28 PM
26	I see that "First Nations Engagement" is budgeted for $120,000.00 which is the most of any expense. What is the financial return on that investment? The answer is there isn't any real financial return. The Provincial and Federal Gov't all provide millions of our tax dollars to First Nations. And for what return on that investment? I strongly suggest a very significant reduction in monies going to First Nations as I see little or no financial or operational return on that investment.	1/24/2018 2:56 PM
27	The islands trust is just another level of bureaucracy we don't really need...	1/24/2018 9:49 AM
28	It is appalling that 94% of your budget goes to staffing, council and committees. Taxpayers are getting a raw deal.	1/23/2018 8:20 PM
29	The trust needs to reduce staffing levels and increase spending on enforcement. Also, staff members need to be paid more to be competitive with other local government agencies.	1/23/2018 10:05 AM
30	Inadequate budget for enforcement, particularly that for prohibiting vacation rentals. Affordable housing is a huge issue on Salt Spring, with the prohibition of lucrative vacation rentals being key to the solution.	1/22/2018 9:35 PM
31	Trust seems to be doing a good job. Before supporting higher taxes I would like to see more specific proposals on how the money would be used. But I would support more by law enforcement re short term rentals and $ for this.	1/22/2018 8:09 PM
32	If a modest increase in taxes was needed I would like to see a Trust wide focus on water conservation/stewardship strategy.	1/22/2018 7:24 PM
33	Many of the LTC's current initiatives don't seem to be of real value to our community.	1/22/2018 6:53 PM
34	I would completely dissolve the Island's Trust. You do nothing that is pertinent to today's world. There is never even a nod to climate change, but often discussion of "growing the economy", which is ridiculous on small islands. We should be working very hard to have small island economies with barter and trade.	1/22/2018 6:19 PM
35	Reduce the number of planners.	1/22/2018 5:01 PM
36	Islands Trust has accomplished all it can under it's mandate and with the competence and knowledge of it's Trustees. Without better knowledgable and educated Trustees there is a tendency for Trustees to pass new laws and rules outside their mandate and not enforce existing laws and rules.	1/22/2018 4:39 PM
37	Reduce spending on engagement type initiatives.	1/22/2018 4:13 PM
38	Advocacy beyond the island. Bylaw within island.	1/22/2018 3:43 PM
39	I do not feel we receive a good deal from our island trust. For instance, AirB&B is encroaching legal accommodation on Denman & all we receive is "it is complaint driven" - what do we have a by-law enforcement officer for. We had a Charette that we paid for but the students got part of their degrees for free on our backs. The Islands Trust may have been a good idea in the '70's & 80's but it is another level of taxation we do not need today. On the tax role it is second highest next to the hospital allotment. What do we get for this?	1/22/2018 3:04 PM

Q3 Approximately 14% ($1,082,000) of the proposed budget pays for Trust Area-wide functions such as policy, public meetings, finance, communications, advocacy, and intergovernmental relations. How much value for your tax dollars do you think you receive for this work? (SELECT ONE and please explain your choice)

Answered: 64 Skipped: 17



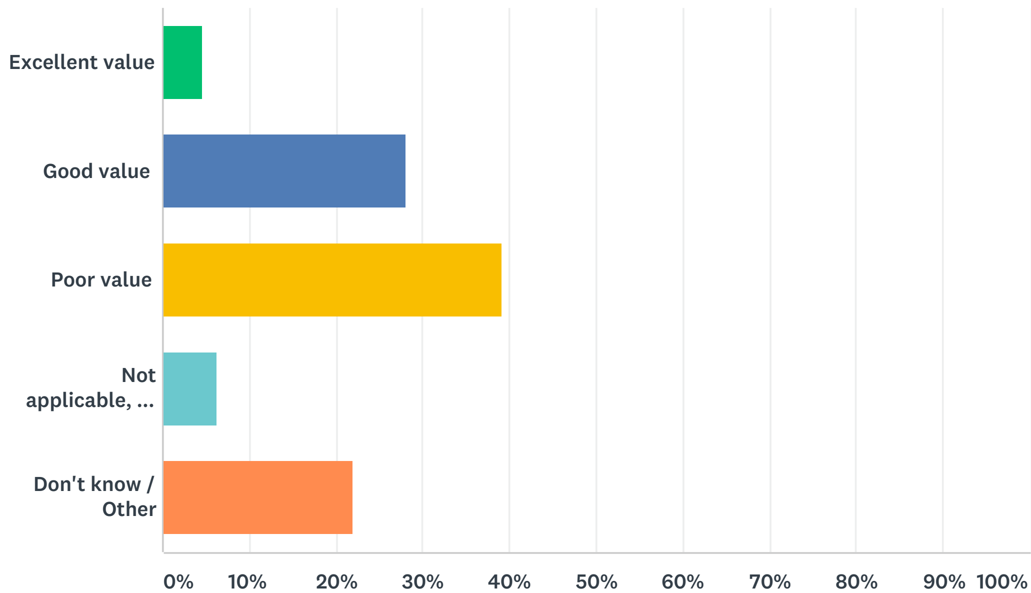
ANSWER CHOICES	RESPONSES	
Excellent value	4.69%	3
Good value	25.00%	16
Poor value	46.88%	30
Don't know / Other	23.44%	15
TOTAL		64

#	PLEASE EXPLAIN YOUR CHOICE	DATE
1	I think we get good value but we need more invested in this area as per my earlier comment. For instance, Gabriola will be impacted by the settlement of the Snuneymuxw treaty. We should be seeing much more work locally to prepare Gabriolans to understand and support this process. Currently it is being done on a shoestring by an adhoc group. There are other critical cross island issues that need attention like establishing rural road standards, forest fire management strategies for crown lands, etc.	2/13/2018 8:36 AM
2	Much of what I read about does not seem to directly affect the island I live on.	2/12/2018 6:42 PM
3	Difficult to evaluate when alternatives are unknown	2/12/2018 11:04 AM
4	Affordable housing options have been pursued for more than a quarter of a century on this island with no results. Island Trust needs to support these commendable efforts.	2/10/2018 10:38 PM
5	Because of the Trust's failure to engage on coastal / foreshore / marine issues, despite having a mandate to do so.	2/10/2018 1:44 PM

6	Without knowing the details, I still feel comfortable that everyone is focused on providing the best value for money. These are "unsexy" areas but which are critical for operations to keep running smoothly.	2/9/2018 3:30 PM
7	You have the balance about right	2/6/2018 2:17 PM
8	Meetings are set up to exclude working people by scheduling during working hours (almost exclusively)	2/1/2018 6:44 PM
9	See comment just above	2/1/2018 6:15 PM
10	Islands Trust has very little impact on my life. Their mode of communication, other than telling residents to check out their website, is poor and ineffectual. My personal feeling is that Islands Trust embraces a culture of just say no.	2/1/2018 12:17 PM
11	No, YOU explain the tangible value island residents received for that 14%!	2/1/2018 11:09 AM
12	I'm very concerned that such a huge part of the budget, and such an enormous amount of money, goes purely to supporting the trust. These particular expenses sound like part of the day-to-day operations. How can they be considered as a separate expense? The implication is that they could be eliminated to save money.	2/1/2018 10:50 AM
13	Mudge Island is presently viewed as green space for Gabriola. We are relegated to 10% building/structure RR1 whereas Gabriola is 20% RR3. We now have two parklands on Mudge and desire more and are trying as a community to purchase lands for this purpose. We do have large areas of public land scattered around the island under Ministry of Transportation, that are undeveloped also with no intentions to develope. I believe the island deserves much more consideration than it is getting. The application for aquaculture development has recieceved trustee recommendation and we are not being protected from commercial development. Yet Gabriola is. We are a smaller island and any commercial development would have immense everlasting negative affect on and around the island. This needs to be rectified.	2/1/2018 8:41 AM
14	Find ways to be More economical here with technology	1/31/2018 7:04 AM
15	Advocacy is great. I think the communications work of the trust could be improved.	1/30/2018 9:27 PM
16	I have seen little evidence of advocacy or intergovernmental relation building. Both provincial and federal governments have little respect for the Trust and even local governments are unaware that Trust jurisdiction includes up to the high water mark on Vancouver Island.	1/29/2018 12:23 PM
17	Costs should be kept constant or decreased	1/24/2018 3:28 PM
18	I feel I get poor value as proposals for services and submissions that require the LTC to make decisions just seem to end up being discussed over and over and over with no real decisions made in a timely or efficient or effective manner. People on North Pender have stopped coming to LTC meetings as the same old things are discussed over and over with no decisions resulting in very little moving forward.	1/24/2018 2:56 PM
19	How many levels of government do we need for Keats island...Federal..provincial municipal [SCRD] and island trust ...too much	1/24/2018 9:49 AM
20	Bureaucracy doesn't deliver value.	1/23/2018 8:20 PM
21	I have not been very aware of Trust communications or public meetings	1/22/2018 8:09 PM
22	Too much paperwork; not enough benefit to island residents. The Trust in general isn’t really resident-friendly, resulting in low attendance at LTC meetings and quite limited awareness of what the Trust is actually doing with our tax money.	1/22/2018 6:53 PM
23	Nothing acheived at policy and public meetings.	1/22/2018 5:01 PM
24	Islands Trust is redundant and the Provincial Government ignores Trust input so let's just run with the regional government.	1/22/2018 4:39 PM
25	Islands Trust is simply an unnecessary extra layer of government.	1/22/2018 4:13 PM
26	The Islands Trust has an agenda that does not reflect the true values of the people it says it represents.	1/22/2018 3:04 PM

Q4 About 53% ($4,175,000) of the proposed budget pays for ongoing maintenance of official community plans (20 in place), processing of development applications such as rezoning and development permits, community information meetings about land use planning, public hearings on proposed bylaws, and enforcement of bylaws except on Bowen Island where the Bowen Island Municipality provides these services. How much value for your tax dollars do you think you receive for this work? (SELECT ONE and please explain your choice)

Answered: 64 Skipped: 17



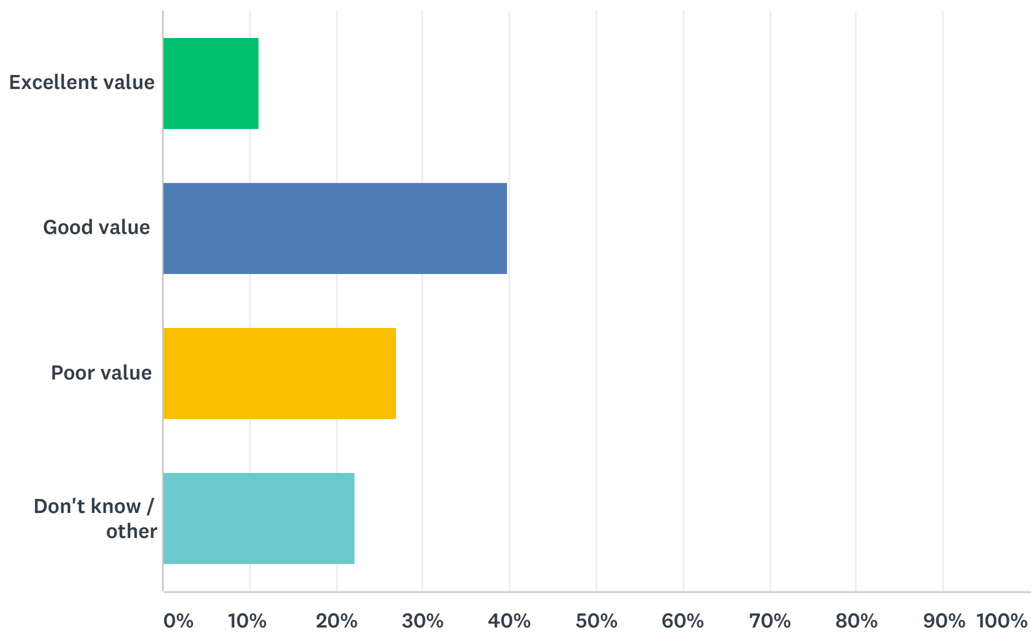
ANSWER CHOICES	RESPONSES	
Excellent value	4.69%	3
Good value	28.13%	18
Poor value	39.06%	25
Not applicable, I'm a Bowen Islander	6.25%	4
Don't know / Other	21.88%	14
TOTAL		64

#	PLEASE EXPLAIN YOUR CHOICE	DATE
1	This whole process seems to be far too complicated and fraught with unintended consequences	2/12/2018 6:42 PM
2	This is hard to evaluate	2/12/2018 11:04 AM
3	There is a lot of construction going on on Salt Spring Island. It appears that well-off purchasers and developers are able to get zoning approval for building, while most of us are unable to achieve that benefit.	2/10/2018 10:38 PM
4	Although good, I feel that little in the way of bylaw compliance renders OCPs a bit of an afterthought, though they do become critical when conflicts arise.	2/9/2018 3:30 PM

5	People should pay most of the cost for rezoning	2/6/2018 2:17 PM
6	These are the original functions of the Islands Trust, before mandate drift set in. Their value and necessity were well understood and appreciated. I think when Trustees go off to Council meetings, they become subject to delusions of grandeur, like attendees at Davos, plotting a 'better world' away from the prying eyes of their community peers.	2/4/2018 7:41 PM
7	Gabriols'd Trust is just a rubber stamp for developers. If this is going to continue the developers should bear the entire cost of this charade.	2/1/2018 6:44 PM
8	There is a lot of unnecessary red tape here	2/1/2018 6:15 PM
9	See my previous comments	2/1/2018 12:17 PM
10	I live on Mudge Island. Up until mid 2017 I would have said we were getting poor value. Since that point we now have Mudge Island specific initiative that we are all pretty excited about. I will await results of that before committing to a solid answer.	2/1/2018 11:58 AM
11	Fronm the few examples I've seen on Gabriola this is largely a farcical waste of money on bureaucratic pettiness and arbitrary application of unreasonable regulations.	2/1/2018 11:09 AM
12	I would like to see a more detailed budget explaining how regular paperwork can cost more than four million dollars.	2/1/2018 10:50 AM
13	As above.	2/1/2018 8:41 AM
14	I see little evidence of bylaw enforcement and the OCP and LUB is out of date, problematic and needs tightening up.	1/29/2018 12:23 PM
15	The meetings too often used as design forums utilizing the planning department as a sub contractual engineering firm to develop proposals. 1.waste of meeting time.2. improper use of the 53%. 3.improper function of planning. 4. changing OCP's with too many variances. Toxic ,extreme, incomplete density ideas are time consuming costly misuse of process meeting time. Misuse of planning funds to develop incomplete extreme density toxic subdivision ideas that set precedents contrary to the Trust Mandate.5. Misuse of planning funds to facilitate attacks on and to develop ALR land on a number of islands.	1/27/2018 11:54 AM
16	I feel I get poor value as proposals for services and submissions that require the LTC to make decisions just seem to end up being discussed over and over and over with no real decisions made in a timely or efficient or effective manner. As for Bylaw enforcement there seems to be more excuses for NOT enforcing a bylaw than for enforcement as is evidenced by the number of junked vehicle left rusting on properties and dumping of waste material such as concrete at the [redacted] property on North Pender. People on North Pender have stopped coming to LTC meetings as the same old things are discussed over and over with no decisions resulting in very little moving forward.	1/24/2018 2:56 PM
17	i see nothing that the SCRD wouldn't handel...	1/24/2018 9:49 AM
18	Although I support keeping the islands as close as possible to a natural state it is hard to fathom the spending proposed.	1/23/2018 8:20 PM
19	Some aspects of this could be cut, others not.	1/23/2018 10:05 AM
20	"Adequate value" would have been my preferred choice, but it wasn't an option.	1/22/2018 9:35 PM
21	More "maintenance" of our OCP than is really necessary, e.g. the new bylaws and OCP amendments re. the Farm Plan, in which the community has shown little interest, and the involvement of Trust planners in APC meetings to discuss them.	1/22/2018 6:53 PM
22	We do not need community plans or any of the other redundant projects mentioned. We should simply be under the bylaws of the district that implements building codes for each island.	1/22/2018 6:19 PM
23	Huge bureaucracy to support with poor results. Waste of tax dollars.	1/22/2018 5:01 PM
24	Proposals from the wealthy typically get approved despite feedback from the majority. There aren't any real "plans" just more unenforceable rules.	1/22/2018 4:39 PM
25	Too much intervention and fighting over what would normally be considered mundane issues. Too much government micromanaging.	1/22/2018 4:13 PM

Q5 About 7% of the budget ($548,000) pays for the administrative costs of the Islands Trust Fund which works with islanders to protect ecologically significant lands (1200 hectares to date) as nature reserves or covenants (voluntary legal agreements on private land). How much value for your tax dollars do you think you receive for this work? (SELECT ONE and please explain your choice)Please note: Trust Council funding is not used for the purchase of land or covenants.

Answered: 63 Skipped: 18



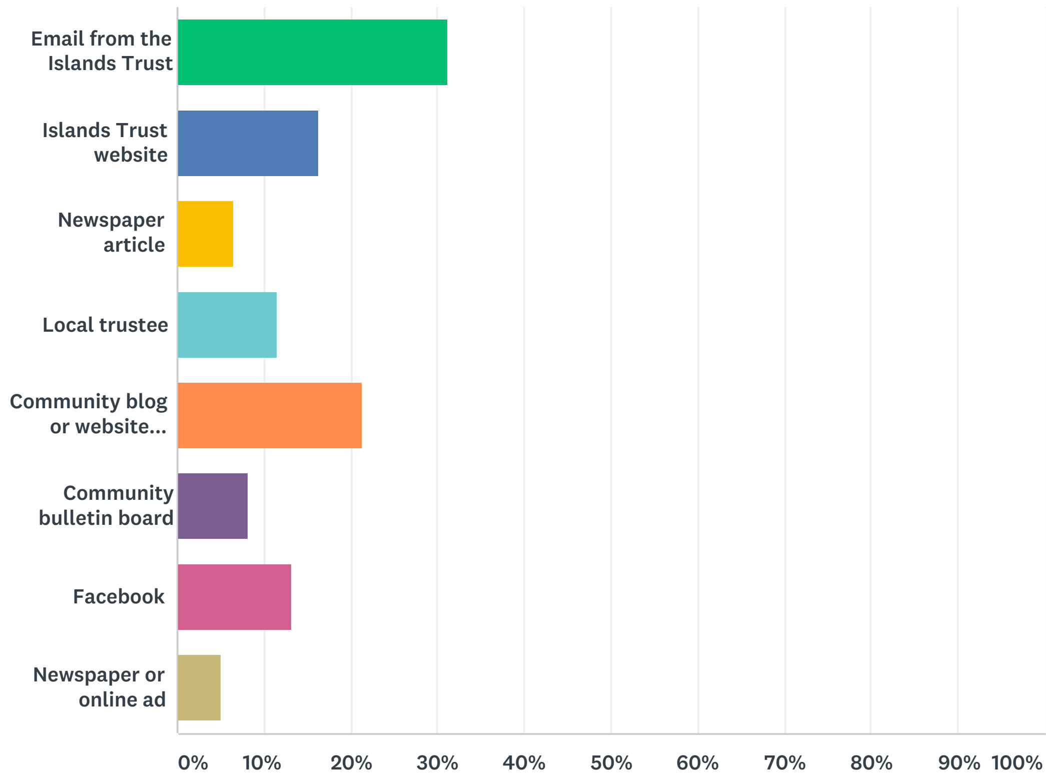
ANSWER CHOICES	RESPONSES	
Excellent value	11.11%	7
Good value	39.68%	25
Poor value	26.98%	17
Don't know / other	22.22%	14
TOTAL		63

#	PLEASE EXPLAIN YOUR CHOICE	DATE
1	I would like to see this converted to a program for acquiring ecologically sensitive lands, perhaps in concert with other government bodies.	2/13/2018 8:36 AM
2	This seems to be useful	2/12/2018 6:42 PM
3	It feels a bit on the high side if it's not actually purchasing anything, though recognizing that half a million dollars wouldn't go very far in that regard. Not sure how the regional conservation planning fits into it - but that specific project feels like it should be beefed up with additional strategic project funding if it's not already receiving some.	2/9/2018 3:30 PM
4	It’s a important part of the Trust to help with this process	2/6/2018 2:17 PM

5	The Trust on Gabriola seems to have given over all decision making to Gaalt. Trust input is rather small. The budget should reflect this.	2/1/2018 6:44 PM
6	An important function of the Tr ust	2/1/2018 6:15 PM
7	Redundant...others do it	2/1/2018 3:45 PM
8	Have no idea whether this funding is effective or not due to the fact that Islands Trust is passive in this regard.	2/1/2018 12:17 PM
9	7% of the budget that actually accomplishes something worthwhile.	2/1/2018 11:09 AM
10	I think protecting land through nature reserves or covenants is one of the most important functions of the Trust. But, again, I wonder how this particular work can be separated from day-to-day operations. Dividing duties into specialized areas seems to be aimed at justifying the enormous cost of running the Trust.	2/1/2018 10:50 AM
11	As above. We need more park areas on Mudge.	2/1/2018 8:41 AM
12	This amount may need to be higher.	1/29/2018 10:34 PM
13	I'd like to see a more significant portion of the Trust budget allocated to ecological protection, as many islands face increasing pressure from visitors and residents.	1/26/2018 8:19 AM
14	Although I feel I might be getting good value for this I also feel the costs are excessive and could be reduce to a little less than $500,000.00.	1/24/2018 2:56 PM
15	again too many levels of bureaucracy ...	1/24/2018 9:49 AM
16	Less than 3000 acres reserved in 43 years? We could have bought that much land outright in 1974 for half the proposed. What we are financing is a self perpetuating and self serving bureaucracy that pays lip service to the needs of residents.	1/23/2018 8:20 PM
17	I cannot possibly know if this is a good value or not without knowing a lot more of the details of how this money is spent.	1/23/2018 10:05 AM
18	I believe that the IT Fund board are purists, who are interested in preserving land but against its use by the public for hiking, etc.	1/22/2018 9:35 PM
19	Good for those who want to participate.	1/22/2018 6:53 PM
20	This one just made me laugh. I have never seen the Island's Trust on Gabriola give a hoot about the environement.	1/22/2018 6:19 PM
21	Should use funds saved from fewer planners to purchase vulnerable lands.	1/22/2018 5:01 PM
22	could be accomplished through the regional district	1/22/2018 4:39 PM
23	Again, too much government....one layer too much. Islands Trust has become a mechanism for a few with specific agendas to endeavour to control everyone else's business and life.	1/22/2018 4:13 PM
24	Require more involvement with Islands in challenging Forests ministry to permanently stop any commercial timber harvesting on island Crown Lands.	1/22/2018 3:04 PM
25	The Trust grows larger (salaries for example), but we, as tax payers, do not receive value for our tax dollars.	1/22/2018 3:04 PM

Q6 How did you hear about this survey? (You can select more than one answer)

Answered: 61 Skipped: 20



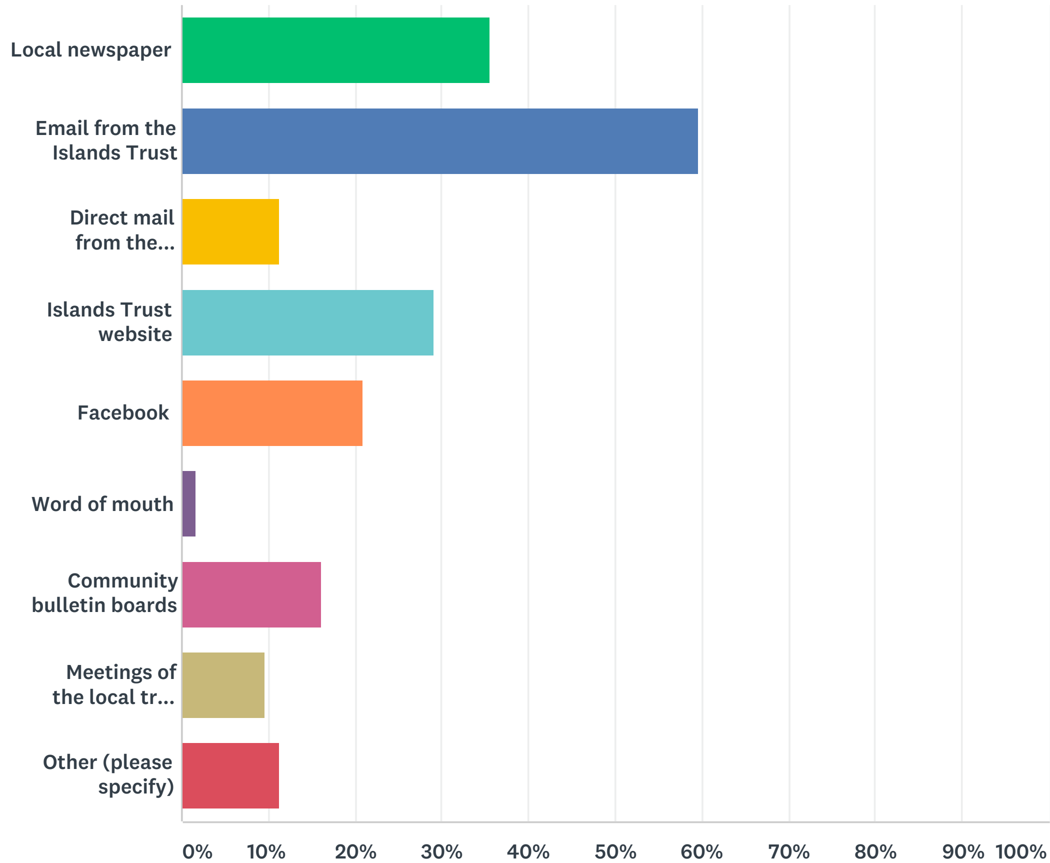
ANSWER CHOICES	RESPONSES	
Email from the Islands Trust	31.15%	19
Islands Trust website	16.39%	10
Newspaper article	6.56%	4
Local trustee	11.48%	7
Community blog or website (non-Islands Trust)	21.31%	13
Community bulletin board	8.20%	5
Facebook	13.11%	8
Newspaper or online ad	4.92%	3
Total Respondents: 61		

#	OTHER (PLEASE SPECIFY)	DATE
1	twitter	2/3/2018 9:31 AM
2	None	2/1/2018 6:18 PM
3	A friend	2/1/2018 12:24 PM
4	BIM	1/29/2018 9:17 PM

5	notice in our local community newsletter	1/29/2018 12:26 PM
6	Bowen Island municipal news	1/26/2018 8:19 AM

Q7 How do you prefer to receive information from the Islands Trust? Select all that apply.

Answered: 62 Skipped: 19



ANSWER CHOICES	RESPONSES	
Local newspaper	35.48%	22
Email from the Islands Trust	59.68%	37
Direct mail from the Islands Trust	11.29%	7
Islands Trust website	29.03%	18
Facebook	20.97%	13
Word of mouth	1.61%	1
Community bulletin boards	16.13%	10
Meetings of the local trust committee	9.68%	6
Other (please specify)	11.29%	7
Total Respondents: 62		

#	OTHER (PLEASE SPECIFY)	DATE
1	No particular communication is necessary; don't block housing initiatives for poor and middle income people on this island.	2/10/2018 10:41 PM

2	local trustees	2/4/2018 10:10 AM
3	Only need one piece of info...Trust is re organized	2/1/2018 3:45 PM
4	None	2/1/2018 3:41 PM
5	Local community bulletin boards including facebook works well for small communities. Islands Trust tends to rely on News Papers and or their website far too much.	2/1/2018 12:24 PM
6	Direct mail would be excellent. Electronic community bulletin boards would be most affective.	2/1/2018 8:47 AM
7	I	1/22/2018 8:10 PM

Q8 Is there anything else you would like to tell Trust Council about its proposed 2018-2019 budget?

Answered: 30 Skipped: 51

#	RESPONSES	DATE
1	Work with our more supportive provincial government to strengthen the mandate and capacity of the Islands Trust. We have no idea how long this window of opportunity will remain open.	2/13/2018 8:37 AM
2	On SSI everything seems to be done piecemeal and no overall guidance which results in an overall onerous tax increases for things we could do without while ongoing infrastructure maintenance goes short.	2/12/2018 6:46 PM
3	I'd like to underscore my response to question #2	2/12/2018 11:05 AM
4	Don't block housing initiatives for poor and middle income people on this island. It shows how disconnected and out-of-touch you are when you work so hard for the rich and ignore the people that keep Salt Spring Island working.	2/10/2018 10:41 PM
5	There is a need for the Trust Council to participate meaningfully, and far more vigorously, in discussions regarding a growing list of coastal / foreshore / marine issues of critical importance to the islands	2/10/2018 1:45 PM
6	Relating to salaries....it seems imbalanced to have two representatives per island. I think population should play a role in determining the number of representatives for each island.	2/9/2018 9:26 PM
7	Keep up the good work. Save the environment first not communities first as you've been stating. The original mandate puts the environment first. It's not what you're been using as your "headline" these days	2/6/2018 2:21 PM
8	Help restore a greater sense of autonomy for each island community. Our diversity is a valuable asset. And, Keep it Simple... Easier said than done, but when ppl really know what they're talking about, they can make even great things simple to understand and abide by.	2/4/2018 10:10 AM
9	I am not clear what we get on Bowen Island for being part of the Trust? Why is advantageous for us to pay for the Trust when we see, in my opinion, nothing from it?	2/2/2018 10:07 AM
10	Stop trying to turn Gabriola into a suburb for the benefit of developers. They should just ewname themselves the Gabriola Development Party and get their funding publicly from the developers.	2/1/2018 6:48 PM
11	No	2/1/2018 6:18 PM
12	Learn to work within your budget by constantly evolving your organization structure and staff responsibilities. This is done by hiring generalist who know what they don't know and giving them the latitude to hire contractors or seek (on a pay for work agreement) specialist from municipal, provincial or federal agencies. Duplication of expertise especially within a small organization such as Islands Trust is too costly.	2/1/2018 12:24 PM
13	Yeah. Go back to the drawing board and create a budget that focuses on enhancing island environments rather than piling on bureaucratic expenses.	2/1/2018 11:14 AM
14	I have been trying to buy and develop a property on Gabriola Island, and have encountered nothing but frustrations from the rules of the Trust. While I can agree with the principles behind them, I feel that they are applied too bureaucratically. Many people ignore the rules and do just fine. Try to follow them, and you find roadblocks in your way. For this reason, I question the value of the Trust.	2/1/2018 10:54 AM
15	I presently do not believe our island has been significantly considered by the trust and more support for sound management is needed to protect the island's ecosystem by way of changing bylaws and obtaining more parklands. Grants should be developed to support the purchase of undeveloped lands for this purpose.	2/1/2018 8:47 AM
16	You need to make revisiting and changing the BIM formula for contribution a priority. It's been 19 years now. It is not fair.	1/29/2018 9:17 PM

17	Marine issues have been on the priority list for both TC and our LTC but has no dedicated funding. It's time for a Trust Marine Issues Committee!	1/29/2018 12:26 PM
18	Use part of Planning budget to 1. Create data and charts with number of sub division lots and their size area created since the Trust's creation to 2018. Publish this. 2. Create a chart of the total number and area size of subdivisions each year,along with housing start numbers in the Trust region and publish this. Annual financial reports are created. So too must performance reports be included to reflect material change in the region since the planning department budget is used to facilitate these changes. Private property is private however it engages public planning budgets and staff at times. An overview of this engagement can be easily reflected in an annual year end report of number of subdivided lots,their area and the number of housing starts facilitated by the planning budget. The information in these charts would be a graphic representation of material change of the region,the planning department work load,the sociological pressure upon land area, the relative application of the Trust mandate and the general demands place on the Trust administrative costs.The annual yearly graph report of land area subdivided and the housing starts compared to the chart data from Trust inception is an ongoing illustration of Trust performance. A year end financial report is vital. A year end mandate report with data ought to be published. An opinion from the Chair on Trust performance is hearsay and not sufficiently accurate as a year end Trust performance report.	1/27/2018 11:54 AM
19	In the past 2 years there has been over $12,000.00 spent on the continued discussion relating to waste management with still no Public Hearings or decisions. How much more has to be spent before a financial viable and operational efficient solution is found?	1/24/2018 2:59 PM
20	pack up your bags and leave..Again too many levels of government and a very poor return for taxes paid...we have virtually no services from the Islands Trust and from the SCRD...The islands trust may of had a place before Keats Island was dragged into the SCRD...but not anymore...	1/24/2018 9:54 AM
21	What do we get other than more permits and regulations?	1/23/2018 12:57 PM
22	Hard to answer this question without knowing what other questions are ahead. More should be spent on enforcement. It is not possible to protect the environment under the current situation where people violate and the get "forgiveness" or can string enforcement along for years.	1/23/2018 10:07 AM
23	A repeat: more budget allocated to enforcement, please.	1/22/2018 9:36 PM
24	There currently are several illegal short term vacation rentals on Denman Island, most but not all advertised on AirBnB. The number of these is increasing, and surely will continue to increase. Our LTC is unwilling to do anything about this, other than putting residents adversely impacted by these illegal businesses in the very uncomfortable position of having to “rat on their neighbours.” Is there no limit to what the LTC will allow? Our trustees are paid - by us - to enforce the bylaws we pay them to pass. Forcing residents to do their job for them is just plain sleazy. Additionally, our trustees profess concern for the creation of affordable housing. The short term rentals certainly could be, and should be, longer term rentals that could help. Hypocrisy? I would like to see more financial transparency and accountability concerning specific trust initiatives. For instance, how much has really been spent over the years on trying to make it illegal to drive on the beach? Or on studying affordable housing/housing needs? And how much was spent on the “design charrette,” with what tangible benefits to the community? How much will be spent on all the new bylaws and amendments inspired by the Farm Plan? And will these bylaws, once passed, be enforced and more than are those concerning short term vacation rentals?	1/22/2018 6:55 PM
25	It disgusts me to have my tax money wasted on a level of government that is just not needed in any capacity.	1/22/2018 6:22 PM
26	Have a conscience.	1/22/2018 5:03 PM
27	while the Gulf Islands are threatened with incinerators, new anchorages, dilbit hauling supertankers, clearcut building sites, new rock quarries and increased commercial air traffic, there will soon be no reason to live here over any other "over developed" location.	1/22/2018 4:48 PM
28	No thank you.	1/22/2018 4:13 PM
29	Environment first, human inhabitation clear second.	1/22/2018 3:44 PM
30	I would like to see a simple list of all the salaries paid out to Islands Trust employees - including our local Trust reps.	1/22/2018 3:06 PM

Andrew Templeton

From:	Grant and Carol Scott <[redacted]
Sent:	Wednesday, February 07, 2018 5:34 PM
To:	Budget
Cc:	Tony Law; Alex Allen; David Critchley; Mike Berman; Catherine Gray; Dorrie Woodward
Subject:	Conservancy Hornby Island Input to 2018 Budget
Attachments:	IMG_0093.JPG; IMG_0092.JPG; IMG_0091.JPG; CHI Resolution to Trust 2 draft - cg.docx

Please see the attached Resolution regarding the draft 2018 Trust Budget.

The signatories represent the Board of CHI and a small component of the membership of CHI who were at a meeting last evening regarding the Salish Sea.

The people of Hornby are very concerned with marine issues in the Salish Sea and around Hornby.

Thanks for considering our input as part of the Trust Council budgeting process.

Grant Scott

Chairperson, Conservancy Hornby Island

CONSERVANCY HORNBY ISLAND RESOLUTION

CONCERNING 2018 ISLAND TRUST PROPOSED BUDGET

Whereas:

1. Hornby Islanders are very concerned with the degradation of the marine environment around our island, and
2. Many fish species are at extremely low population levels due to overfishing and environmental factors, and
3. The increasing volume of microplastics in the marine environment and its negative effect on the health of many marine species including seafoods consumed by humans is of major concern, and
4. First Nations, scientific and local knowledge suggests that the commercial herring roe fishery in the Salish Sea and specifically around Hornby and Denman islands should be greatly reduced, and
5. The top two priorities identified in the Trust Strategic Plan are to; protect the natural environment of the Islands Trust Area, and to preserve, and protect and advocate for coastal shorelines and marine areas, and
6. While the Hornby Zoning Bylaws identify Marine Protected Areas there are few regulations in place to restrict activities in those zones.

Therefore, the Board and Members of Conservancy Hornby Island request that the Islands Trust:

1. Increase dedicated staff time to deal with marine issues, and
2. Increase funding for specific projects dedicated to marine issues, and
3. Work with provincial and federal government agencies to draw attention to environmental marine issues in the Salish Sea, and
4. Have staff work more closely with CHI to get a better understanding of marine issues in the Salish Sea that impact on the environment, health and lifestyle of the people of Hornby Island.

CONSERVANCY HORNBY ISLAND RESOLUTION

CONCERNING 2018 ISLAND TRUST PROPOSED BUDGET

Conservancy Hornby Island Board Directors	Signature
Grant Scott (Chair)	
Mike Berman (Treasurer)	
Bob Casault (Director)	
Julia Waddington (Director)	

Conservancy Hornby Island Members (Please print)	Signature + email.
CATHERINE GRAY	C. Gray cgray@telus.net
RACHELLE CHINNER	rachelle@hornbyisland.com
Elaine Savoie	[illegible] savoieelaine@gmail.com
MARY MACKENZIE	M MacKenzie mayfly7@telus.net
METTE WULLUM	Mette Wullum
Vicki Bale	Vicki Bale vicki_bale@telus.net
JUDITH LAURENCE	J.A. Laurence downespc@uniserve.com
Donald Ross	D.A. Ross
Catherine Ross	Cath Ross catherinetross@gmail.com
Dan Bruiger	D Bruiger dbruiger@telus.net
Tara Channell	tarachannell@gmail.com
Jan Kennedy	janscafe@telus.net
MARGARET PETLICK Margaret Petlick	M. Petlick mpetlick@telus.net
SARAH DAVIDSON	srdavidson@telus.net
Nym Hughes	nymhughes@telus net
Alison BRINÉ	Alison Brine friarpatch@hotmail.com
Rob McCreary	R McCreary mcrobbi@telus.ne

Conservancy Hornby Island Members (Please print)	Signature + email
DARCY McMURRAY	[illegible] darcymcmurray@gmail.com
Ellen Leslie	ellenleslie@telus.net
Kurt Wetzel	[illegible]
James Leslie	[illegible]
PETER MILLS	[illegible]
KEVIN WOODS	K Woods
ILZE RAUDZINS	[illegible]
Louise McMurray	Louise McMurray
[illegible]	[illegible]
Pat [illegible]	[illegible]

COMMENTS ON ISLANDS TRUST BUDGET 2018-2019

From: Association for Denman Island Marine Stewards

February 10, 2018

THE GOOD NEWS

We approach this as a group advocating for protection of the marine environment, and so we enthusiastically support the continued funding of the senior policy advisor position. Many staff hours have been spent researching and writing a report about the potential impacts of geoduck aquaculture and coordinating preparations for an Ecosystem Forum for stakeholders around Baynes Sound.

The Trust has contributed funding toward this process as well as staff time, which is a very positive decision, and which raises its profile in this region. We deeply appreciate this support.

We are also encouraged to see funding for a new, permanent, program coordinator position, and to read that this position will enable "significant advocacy, intergovernmental and communication initiatives" to go forward. Building capacity in these areas is essential; however, **we would want to see research be a component of the job description. A long-term plan for maintaining capacity to respond to marine issues includes having a succession plan in place, made more resilient by shared responsibilities for advocacy, research and networking.**

ADIMS supports the Trust's initiative to reconcile and collaborate with First Nations and is pleased to see a continuation of the contract for a senior intergovernmental policy advisor to provide advice on issues to staff and trustees.

THE BAD NEWS

NO FUNDING FOR A MARINE COMMITTEE

Since 2014, according to its Strategic Plan, the Trust has stated that protecting shorelines and marine areas is its second priority. The Trust lands are comprised of many islands, so this makes good sense.

The problem comes when the Trust fails to organize or **budget for** the means to address this physical reality, and the challenges arriving with every tide. The Trust has no centre around which to organize capacity to respond to marine issues. One year shellfish aquaculture may come to attention, another year it may be freighter moorage, and another potential oil spills. It is a reactive, short sighted approach. **Indeed, it's like knowing a spill will occur, and delaying the purchase of a spill kit and neglecting to train a team to deploy it.**

Building capacity to protect our marine environment is specialized, as with the terrestrial environment, and it takes an investment of time and money. The key concept is to build: marine knowledge, marine expertise, marine connections and relationships, history, and trust. This cannot be done without some central organizing body and for that reason we have asked for a Marine Committee for many years.

The Marine Committee is like the spill kit and the team: it has the components ready to deploy when an issue emerges, and it has practiced what to do in just that situation. Indeed, it may have done some preemptive organizing.

This Marine Committee is a team made up of Trustees who meet regularly, with part time resource staff who work to support of the committee's aims. Those aims include advocacy, networking and research. The Marine Committee would also strengthen marine protection by engaging grassroots conservation groups based in island communities. Together they can make things happen.

ADIMS work with the Islands Trust and World Wildlife Fund is an example of such teamwork. The upcoming Ecosystem Forum for Baynes Sound was an initiative that grew out of a small ADIMS conference on Denman last March, that brought together Trustees, MPs MLAs, NGOs, lawyers, scientists and community members. The Ecosystem Forum itself will include representatives of DFO and several provincial ministries as well as First Nations, the municipality, the BC Shellfish Growers Association, as well as all those parties who attended the original conference.

In the ADIMS case, WWF organizers did the bridging. They spoke to stakeholders around the Sound to assess whether there was a readiness to follow up on the ideas advanced at the March conference. **A Trust Marine Committee could also do this kind of facilitation work, in other situations, with equally positive effects.**

There is synergy in working together that creates positive impacts which far outweigh the financial investment made by the contributors.

If successful, the Trust will be heralded for its farsighted contribution: advancing marine protection in a contentious yet crucial area of the SOG ecosystem. If the Ecosystem Forum develops as hoped, into a longer planning process, directed at ecosystem-based management, then the Trust will have helped protect the ecological future of this Ecologically and Biologically Significant Area (EBSA).

In summary: The Trust needs to avoid wasting its money on under resourced, sporadic efforts when facing the challenges of being an island jurisdiction, and instead focus its resources on building long term capacity. As neither trustees nor staff can do this on their own, a Marine Committee would be the most effective way to do this; it could provide oversight and continuity.

It is not going to get better, so it is time to get prepared.

We ask that you make plans to form and budget for a Marine Committee during this year, so it is included in the next budget.

We ask that the Trust continue its investment of staff time and funding for the Baynes Sound and Lambert Channel Ecosystem Forum through this fiscal year, to avoid risking the success of this promising initiative.

Thank you for your attention to this submission,

With respect and appreciation,

Dorrie Woodward,

Co-chair, ADIMS

Andrew Templeton

From: Howard Stewart [redacted]
Sent: Saturday, February 10, 2018 1:53 PM
To: Budget
Subject: Budget 2018-19

Dear ITC,

I am writing to suggest that the Trust needs to play a far more active role in ongoing discussions / debates related to a growing list of challenges along our islands' shores and foreshores and within that considerable marine space that is within the Trust area. The Trust's anemic participation in these discussions / debates is not just odd but increasingly irresponsible for an organization representing a group of islands.

Yours sincerely,

Howard Macdonald Stewart, Denman Island.

Comments on the Islands Trust proposed 2018/19 budget: February 12, 2018

Our comments on the proposed 2018/19 budget are in the context of the urgency to address climate change in the Trust Area and the lack of priority attention given to effective climate action activities contained in the Islands Trust 2014-2018 Strategic Plan.

A rapidly changing global climate is now beyond doubt. Heavy rains and flooding coupled with summer droughts are already threatening the special places and way of life we have come to enjoy in the Trust area. Wildfires are an ever-increasing risk and sea levels are rising.

We urge Trust Council to give priority attention to effective by-laws and regulations that would address climate action in land-use planning and support the necessary reduction in GHG emissions that have been targeted across the Trust area.

Our main concern is that, unless staff or consultants are hired or existing staff redirected to give this priority attention and the necessary funding sources allocated, effective and timely climate action becomes meaningless.

The 2014-2018 Strategic Plan.

One of the "highlights" of the proposed Budget is to "Continue to develop projects the Islands Trust Council identified in its 2014 – 2018 Strategic Plan". Policy Statement Goal B of the Strategic Plan directly addresses this topic under **Objective 3," REDUCE community ecological footprints"** but progress on each activity listed in the Plan is hardly encouraging.

Apart from some individual projects on Saturna and Gabriola, other activities are either shown as "Funding Denied" or "Not Initiated." The updates of the Strategic Plan for September and December 2017 are no better. While updates of the ten objectives in the Plan are summarised, Objective 3 is not even mentioned.

So, we were pleased to see that Trustees will have an opportunity to make some real progress on this issue on the agenda for the upcoming Council meeting on Salt Spring Island: *"Adapting to Climate Change Session – Trust Council will review and discuss land use planning tools available to lessen the effects of climate change and improve community resiliency."*

That is encouraging but surely Trust Council can do better than just "review and discuss". Climate action is urgently needed to ensure that the communities in the Trust area become more resilient to climate change through adaptation and mitigation.

Currently, this Session is now scheduled for Thursday morning, the day after budget approval. Clearly it would be preferable to hold it **prior to** budget approval so that any new climate action initiatives can be considered in the final budget for 2018/19.

The proposed budget for 2018/19

At the same Council meeting, trustees will be approving the proposed budget for the coming fiscal year and there appears to be little, if any, attention given to making progress on reducing community GHG emissions. $25,000 is proposed for preparing a "land use planning toolkit for protecting Coastal Douglas Fir ecosystems", why not extend this to a wider range of climate action projects as set out in the Strategic Plan?

We hope Trustees will recognize the urgency in taking significant climate action this year and include the necessary funding in the proposed budget. We ask you to consider the following initiatives, plus any that result from your Climate Change Session at this Council meeting:

1. Hire a Climate Action Coordinator or allocate this function as a priority to existing Council staff (or perhaps to the proposed new program coordinator position).
2. Retain a consultant (or direct Council staff) to:
   a. Research land-use planning practices to lower carbon footprints in other jurisdictions and their implementation.
   b. Develop specific land-use bylaws for LTCs that require applicants to prepare a carbon budget – a way to address the impact on community carbon footprint (or GHG emissions) as part of any significant proposal. This would signal climate impacts as a factor in your decision-making.
3. Fund this work through grants (including the CRD Community Works Fund) and/or with an additional amount transferred from the General Reserve Surplus Fund within the approved limit.
4. Coordinate this work with the Capital Regional Program for "Climate Action and Adaptation" included in their proposed 2018 budget.

The time for climate action is now. In the final year of your term, Trust Council can provide the leadership that is needed to change the way we plan our communities and encourage the transition to a fossil-fuel free lifestyle.

Peter Lamb
Elizabeth White
David Denning
Deborah Miller
Donald McLennan
Tara Martin
Simon Wheeler
Jean Gelwicks
Jon Healey
Ann Wheeler
Salt Spring Island

Andrew Templeton

From:	David Rapport [redacted]
Sent:	Sunday, February 11, 2018 2:52 PM
To:	Budget
Cc:	Peter Luckham; Emma Restall
Subject:	My submission for consideration by Islands Trust Financial Planning Committee
Attachments:	Comments by David J. Rapport re. Islands Trust 2018-2019 Budget.Submitted 2018.02.11.pdf

Attached is my submission for consideration by the Financial Planning Committee re the Islands Trust 2018-2019 Budget Proposal

It raises serious questions of accountability and validity of the request from SSIWPA for further funding.

Kindly acknowledge receipt

Sincerely,

David J. Rapport

Feedback on Islands Trust 2018-2019 Budget Proposal
Submitted by email February 11, 2018

I wish to comment on SSIWPA's request for renewed funding in the amount of $98,500 for 2018-2019, via a special tax requisition. It is my considered professional opinion that this latest request should be categorically denied, in its entirety, for the reasons given below.

I previously expressed strong reservations as to the value of SSIWPA's activities, in two letters to the Islands Trust Executive Council (December 27, 2017 and February 6, 2018) and in two articles published in The Gulf Islands Driftwood (January 14 and 28, 2018). Here I comment further as to why, in my view, it would be utterly irresponsible to extend further funding to SSIWPA, without first undertaking an independent arms-length inquiry as to 1) the value of SSIWPA's work to the community and 2) the justification for its expenditures of public monies. I have reason to believe that in approving previous SSIWPA budgets—which, upon inspection, appear to be seriously lacking in transparency—the Trust failed, on both counts, to exercise proper oversight.

Below I summarize my reasons why SSIWPA's requisition request for 2018-2019 should be denied, and suggest a way forward for an initiative that, while focusing on an issue of vital importance for Salt Spring Island, in my professional opinion has gone off the rails due to lack of proper direction and competent leadership.

1) SSIWPA has expended nearly $500,000 of public monies over the past 4 budget cycles, with precious little to show for it. In particular, its flagship research on septic leaching into St. Mary Lake is flawed—if for no other reason, because of the small sample size of septic fields surveyed, which renders the results not statistically significant. Overall, the work of SSIWPA's Technical Working Group (TWG) has been criticized even by some SSIWPA partner agencies as duplicative, amateurish, non-credible, and not meeting industry standards.

2) SSIWPA's budget lacks transparency and some of its expenditures appear to be seriously questionable. It is my understanding that approximately 80-90% of SSIWPA's annual budget, or about $85,000/year, has gone to cover the salary of its Coordinator, [redacted]—the main foci of SSIWPA.

3) Furthermore, the salary paid to the [redacted] appears to be an exorbitant amount [redacted]

4) It would also appear that the Coordinator's main tasks may have mainly involved establishing periodic meetings for a small group of participants (more on this in point 5 below), putting together a few brief reports, and producing work flow charts—activities that hardly would require full-time effort.

5) SSIWPA claims to have enlisted the support of many other agencies as partners, and to have received funding from outside sources at least equivalent to what they are requesting from the public purse. There is hardly any apparent support for this claim:

a) Some of its "partners" appear to lack confidence in SSIWPA. There is strong evidence of this in the critiques of SSIWPA's TWG by at least one participating agency, which (as mentioned in point 1 above) has described the TWG's work as duplicative, amateurish, non-credible, and not meeting industry standards.

b) SSIWPA meetings are seldom attended by the off-island partner agencies—a clear indication of lack of interest if not lack of confidence in SSIWPA.

c) It appears that SSIWPA receives little or no monetary support from its partner agencies—a strong sign of lack of buy-in. The only possible exception may be token support from the CRD, which appears to be limited to covering unidentified "projects" (which and whose projects being unspecified) and "staff costs allowing for CRD representation in SSIWPA committees" (suggesting that a considerable portion of this token amount may actually go back to, or stay with, the CRD).

I believe the above strongly suggests that Trust Council should 1) deny SSIWPA's current request, and 2) before considering any further requests, undertake an independent, arms-length inquiry, to determine:

a. The justification, if any, for what seems to be an exorbitant salary paid to the SSIWPA Coordinator, under the apparent circumstances outlined above (points 2-4).
b. The degree of real buy-in by partner agencies in the work of SSIWPA, measured in terms of monetary support for SSIWPA's in-house programs and activities, regular and active participation in SSIWPA activities, and positive attitudes and feedback on SSIWPA operations and accomplishments.
c. The degree of oversight exercised thus far by the Islands Trust's Executive Committee and Finance Committee in granting SSIWPA previous budget requests.

In addition, it is my considered professional opinion that the Islands Trust should launch a high-level, science-based, independent peer-review to determine:

a. The suitability of the approach taken by SSIWPA to achieve its objectives.
b. The credibility of studies carried out by SSIWPA's Technical Working Group.

Submitted by: David J. Rapport, Ph.D., FLS (London)
Date: 11 February 2018

Bionote: David J. Rapport, Ph.D., has been a leading proponent of the ecosystem approach to environmental management. He served as a Senior Scientist with the Government of Canada; as Science Advisor to Statistics Canada; and as Tri-council Eco-Research Chair in Ecosystem Health at the University of Guelph. He has held senior professorships at the University of Toronto, the University of Western Ontario, the University of Guelph, the University of Tokyo, and the Institute for Applied Ecology of the Chinese Academy of Sciences.

At Statistics Canada, Dr. Rapport co-developed the statistical framework used worldwide for relating human activities to changes in the environment, and co-directed and co-authored Canada's 1st State of the Environment Report (1986). He has published over 100 peer-reviewed papers in leading international scientific journals, including the journal *Science*. He is currently Principal of EcoHealth Consulting (www.ecohealthconsulting.com), an international consulting group, on applications of the ecosystem health concept worldwide.

Andrew Templeton

From:	David Rapport [redacted]
Sent:	Monday, February 12, 2018 3:30 PM
To:	Budget
Cc:	davidrapport
Subject:	Background for my submission of 11 February 2018 re Budget for SSIWPA
Attachments:	Troubling Questions About SSIWPA Accomplishments and Accountability copy.pdf

Kindly include the attached, in addition to what I submitted yesterday.

In yesterday's submission, I make reference to a communication of December 27 to Trust Council. The background of that submission is attached. It serves well to give you the background for my submission of yesterday.

Kindly acknowledge receipt of both this submission and the one of February 11, 2018

Thank you,

David J.Rapport

Dear Trust Council:

On November 21, 2017, I wrote to SSIWPA coordinator, Ms. Shannon Cowan, with c/c to our LTC, expressing concerns about SSIWPA's accomplishments and accountability. In the body of my letter, I raised four specific questions. (See attached correspondence "Note to Shannon Cowan NO 21 2017".) My concerns were serious: they involved matters of accountability for SSIWPA use of public funds and matters of achievement by this agency. I would have expected that, as the Coordinator of SSIWPA, Ms. Cowan would have addressed my concerns directly. Instead, rather than replying to any of my questions, Ms. Cowan informed me that "the Local Trust Committee has received the communication and is preparing a response."

On November 26, I asked Mr. Peter Luckham, Chair of Trust Council, to forward my concerns re. SSIWPA to Trust Council. On December 1, Mr. Luckham replied that he had forwarded my letter of November 21 to "all Trustees as requested". (See Attached "Note to Trustees re SSIWPA. Nov. 24, 2017".)

On December 4, I received a note from SSI Trustee Peter Grove, with an attached report titled "Salt Spring Island Water Protection Authority". In his note, Mr. Grove stated: " Here is the report we have been waiting for. I think it answers your questions and more." Unfortunately, that report addresses none of the issues I raised and does nothing to allay my concerns. Let me be brief and to the point:

It has been my considerate professional opinion since the inception of SSIWPA that this agency's program lacks transparency, is based on questionable science, and has failed to produce tangible results that stand up to even cursory scrutiny. I voiced such concerns in several articles published in The Gulf Islands Driftwood over the past few years, (See attached contributions: Jul. 22, 2015; Sep. 2, 2015; Sep. 30, 2015; Apr. 6, 2016 – and, for general reference, an ecosystem health perspective of Jul. 20, 2005.) To make my intent perfectly clear, I do not have nor ever had any interest in working with this agency. My concerns stem from my interest in the health of our water bodies and watersheds and in how public money is spent.

The report on SSIWPA activities just produced – presumably the justification for the new request for funding for 2018-2019 – not only fails to address the questions I raised (in my letter of November 21, 2017), but also demonstrates in and of itself the scattershot and ad hoc approach that has characterized this effort from the start. The report presents itself as a 'framework for collaboration' – with a primary objective of:

"coordination for integrated watershed and water resource planning, research, and policy development to be implemented by member agencies." Yet in the half dozen projects proposed or underway – there is scant evidence of any integrative framework for carrying out what appears to be a very dispersive group of activities – a kind of 'catch as catch can' effort. And there is little indication that member agencies are committed to take up the results in any practical way.

The report provides scant evidence of any tangible accomplishment beyond a lot of process and wishful words – specifically, any accomplishment that has demonstrably resulted in reducing the anthropogenic stress on and ensuing pathology of our lakes and streams on Salt Spring Island as a result of SSIWPA activities to date. The SSIWPA-sponsored study concluding that septic fields play only a minimal role in the ongoing eutrophication of St. Mary Lake is highly questionable. It appears to be based on sampling the outflow from three septic fields on the lakeshore – hardly a representative sample by any acceptable scientific standards. Its methodology has not been subjected, to my knowledge, to peer-review. And, although the SSIWPA report mentions ecosystem health as a key focus, any expertise in ecosystem health is entirely missing within the agency – whether on the part of the SSIWPA Coordinator or the SSIWPA Chair or any members of the Technical Advisory Committee. I suggested publicly several years ago that SSIWPA science is seriously inadequate, and that its findings should be subject to external arms-length review by experts. This suggestion was outright rejected by the SSIWPA Chair, on the questionable grounds that such a review was not needed and would be "too expensive".

Further, there remains a perplexing lack of transparency as to what the funding request will be used for, as well as what the past expenditures were put to use for, other than generically for "coordination". One is left with a troubling question as to whether that has mostly meant high-level compensation for a coordinator with no formal background in water issues.

Arguably, what would be "too expensive" and, in my professional view, without merit, would be to continue to fund this program to the extravagant budget of approximately $100,000/year, without transparency as to how the funds are used, and without evidence of solid achievement that shows the benefits to the community and to the health of our water bodies.

The current funding request should be denied (or if already approved be rescinded) and a thorough review of SSIWPA expenditures and results by competent external reviewers should be undertaken as a matter of urgency.
Sincerely,

David J. Rapport, Ph.D, F.L.S. (London), F.I. Explorers Club (NYC)
Principal, ECOHEATLH Consulting. (www.ecohealthconsulting.com)

Formerly:

Tri-Council Ecosystem Health Chair, University of Guelph;
Professor, Rural Planning and Development, University of Guelph;
Visiting Professor, Tokyo University (Landscape Ecology);

Titular Professorships: University of Toronto; University of Western Ontario;
Senior Scientist and Science Advisor to Statistics Canada;
Member of International Advisory Committees on Environment (UNEP, UNESCO);
Canadian Representative to Group of Experts on Water Quality , Economic Commission for Europe;
Canadian Representative to the OECD Environment Committee.
Past President, International Society for Ecosystem Health;
Founding Editor-in-Chief, Ecosystem Health (Published by Blackwell Science);
Co-director and co-author of Canada's 1st State of Environment Report (1986)

Andrew Templeton

From: Graham Brazier [redacted]
Sent: Monday, February 12, 2018 3:49 PM
To: Budget
Cc: David Critchley; Laura Busheikin; Susan Morrison
Subject: 2018-19 Budget

2018-19 Budget Review

Strategic Plan Projects (see: http://www.islandstrust.bc.ca/media/345064/islandstrust2018budgetpackage.pdf)

The proposed budget indicates that only $228,000, or 3% of the overall budget of $7,868,000 is to be directed toward the priorities laid out in the Strategic Plan for the whole organization. This would seem to beg the question of, why devote so much time and energy to the development of a strategic plan when it is provided with such a meagre budget? Furthermore, the Proposed Projects list seems only distantly related to the 10 priorities identified by the Strategic Plan. In fact, the appendix shown below indicates that the top 5 priorities have been awarded 17% of the budget while the 6th priority is given 53% of the budget. This is puzzling and does not serve the legislated mandate well.

That said, it seems that while the Strategic Plan identified "PRESERVE, PROTECT and ADVOCATE for coastal shorelines and marine areas within the Islands Trust Area" as the second highest priority for the new year the, budget shows only $14,000, or 6% of the funds devoted to Strategic Plan Projects will be available for marine issues. This seems incongruous, to say the least.

The overall impression I am left with is that while the budget for Strategic Plan Projects rightfully acknowledges a new and pressing need to improve relations with First Nations throughout the Trust Area it also infers that expenses associated with these measures will be paid out of current revenues (i.e. without a tax increase). As the objectives associated with Truth and Reconciliation with First Nations are beyond the scope of the legislated mandate of the Islands Trust -- that is, to "preserve and protect" the trust area -- it suggests to me that a tax increase to achieve these added objectives is warranted. Otherwise it would mean that more than half of the funds devoted to Strategic Plan Projects (i.e. $120,000) will be taken from other priorities that are within the scope of the mandate such as Shoreline and Marine Area Protection.

A tax increase for such a project would insure that all taxpayers share equitably the costs associated with Truth and Reconciliation activities and that the Trust is not forced to set aside high priority projects that are devoted to serving its legislated mandate.

Graham Brazier,
Denman Island, B.C.

^^

Appendix

Trust Council will focus on the following 10 priorities, (see: http://www.islandstrust.bc.ca/trust-council/strategic-plan/) each supported by a number of strategies and activities:

- Protect the natural environment of the Islands Trust Area Related Strategic Plan Proposed Projects: Land use planning toolkit for protecting Coastal Douglas-fir ecosystems $ 25,000 or 11% of $228,000
- Preserve, protect and advocate for coastal shorelines and marine areas
- Related Strategic Plan Proposed Projects: Participation in the Coast Salish Sea Ecosystem Conference $ 14,000 or 6% of $228,000
- Reduce community ecological footprints 0% of $228,000
- Protect quality and quantity of water resources 0% of $228,000
- Enhance (protect / restore) community character, socio-economic diversity and economic sustainability 0% of $228,000
- Strengthen relations with First Nations Related Strategic Plan Proposed Projects:
  1) Update sections of the Islands Trust Policy Statement through engagement with First Nations, communities, and other levels of government $ 35,000
  2) Continued focus on First Nations Engagement strategies $85,000 1) + 2) = $120,000 or 53% of $228,000
- Improve organizational cost effectiveness and resilience Related Strategic Plan Proposed Projects:
  Completion of Records Classification Project — electronic documents management $ 14,000 or 6% of $228,000
- Improve cooperation and integration with other levels of government
- Improve community and agency understanding and support of the Islands Trust
- Improve community engagement and participation in Islands Trust work

<u>It's not clear where these two expenditures fit among the 10 priorities:</u>

1) Research and advocacy on various topics, including inter-island transportation $25,000 or 11% of $228,000

2) Islands Trust Fund Management Plans $30,000 or 13% of $228,000

Summary

Priority # 1 gets 11% of the budget
2 gets 6% of the budget
3 gets 0% of the budget
4 gets 0% of the budget
5 gets 0% of the budget
6 gets 53% of the budget
7 gets 6% of the budget

March 2018 Islands Trust Council
2018/19 Proposed Budget
3:15 to 4:15 pm Tuesday, March 13, 2018

Purpose: To provide Trust Council with an overview of the Financial Planning Committee's proposed 2018/19 budget and to provide an opportunity for questions and comments from trustees in advance of the budget debate Wednesday.

Chair: Peter Luckham, Chair, Islands Trust Council

Resources: Peter Grove, Chair, Financial Planning Committee
Julia Mobbs, Director, Administrative Service
Russ Hotsenpiller, Chief Administrative Officer
Clare Frater, Director, Trust Area Services
David Marlor, Director, Local Planning Services

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Introduction *(5 minutes)*

Comments *(5 minutes)*

2018/19 Proposed Budget *(20 minutes)*

<u>Document References</u>

- Budget Overview
- Briefing – Changes to the Budget since December Trust Council
- Budget Assumptions and Principles
- Budget Detail
- Project Requests Summary
  - Strategic Plan Initiatives
  - Operational Initiatives
  - Local Trust Committee Initiatives
  - Salt Spring Island Local Trust Committee Special Property Tax Requisition
- Proposed Staffing Changes Summary - None
- Public Feedback Received

Questions/Comments from Trustees *(30 minutes)*

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Peter Grove

Russ Hotsenpiller

Julia Mobbs

Trustees

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NEXT STEPS:

- Wednesday, March 14, 2018 10:30 -11:00 am, debate and consideration of adoption of Trust Council Bylaw No. 172, Financial Plan Bylaw, 2018/19 which implements the 2018/19 Budget.

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The proposed 2018/19 Budget is based on:

- The *Budget Assumptions and Principles* presented to Trust Council in September 2017, and reviewed by the Financial Planning Committee at their August 2017 and November 2017 meetings.
- The *Islands Trust Strategic Plan 2015-2019* adopted by Trust Council.
- The *Timelines for 2018/19 Budget Process* reviewed by Trust Council in September 2017.

Stakeholders:

To date, the following groups of Stakeholders have provided input into the Draft 2018/19 Budget:

GROUPS	RESPONSIBLE FOR	ACTION/STATUS
Financial Planning Committee	- Develop and recommend the annual budget to Trust Council. - Reviewing all budget proposals. - Recommend the appropriate level amount to be held in General Revenue Surplus Fund. - Review and approve financial reporting to Trust Council. - Present the budget to Trust Council and provide guidance into the decision making process.	August 23, 2017 – Budget Assumptions and Principles reviewed. October 18, 2017 – First draft of budget reviewed. November 15, 2017 – Second draft of budget reviewed for presentation to Trust Council. December 2017 – Third draft of budget reviewed. January 16, 2018 – Fourth draft of budget reviewed. Reviewed Public Consultation package. February 21, 2018 – Final draft of budget reviewed. Reviewed feedback from Public Consultation.
Local Trust Committees	- Discuss budget requests and work programs with planning staff. - Be aware of the provisions of Policy 6.3.ii Special Property Tax Requisitions which 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.	All LTCs have included this item on their meeting agendas and submitted their budget requests. A request from Salt Spring Island LTC for a Special Property Tax Requisition has been received.

Municipalities	- 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 by December 31 with a request that the island municipality Treasurer submit any concerns about the accuracy and completeness of the municipal tax requisition by February 28 of the following year.	Bowen Island Municipality Finance staff were consulted as detailed in Policy 7.2.vi Municipal Tax Requisition Calculation in December 2017 to confirm the calculation. Bowen Island Municipality was also consulted during the year on proposed revisions to Policy 7.2.vi Municipal Tax Requisition Calculation, to incorporate mapping services expenses into Information Services expenses, to more accurately reflect what Islands Trust provides as part of the policy agreement, and to lessen administrative burden.
Trust Fund Board	- Discuss budget requests and work programs with Trust Area Services staff. - Endorse all budget requests for the Trust Fund's Board and Program operations.	Trust Fund board has submitted their budget requests. The Director of Trust Area Services has submitted approved budget items.
Management	- Coordinate the review of budget requirements for their departments in order to meet current Trust Council objectives and service levels. - Look for opportunities to incorporate efficiencies and savings in the organization.	Managers have reviewed their individual budget lines and work programs and submitted budget requests where necessary to their Directors. Meetings have been held with the Management Team to review the proposed budget. The Management Team has provided preliminary estimates of projects related to the Strategic Plan that was adopted by Trust Council in September 2015.

Public Consultation:
In order to meet Trust Council's continued commitment to transparency and dialogue with the community, a public consultation on the 2018/19 draft budget was undertaken in January/February of 2018, resulting in 81 survey questionnaires being returned and six emails being received with additional feedback.

Role of Trust Council:
The role of the Trust Council at its December 2017 meeting is to review the recommended draft of the 2018/19 budget and to discuss the revenue, expenses and the General Revenue Surplus Fund in detail before the Financial Planning Committee develops a draft budget for public consultation.

At its March 2018 meeting, Trust Council will approve the annual budget and financial plan, after considering the public input received and the recommendations of the Financial Planning Committee.

Formal resolutions to direct the preparation of a budget bylaw will be made and the budget bylaw will be presented for consideration during the Trust Council regular business meeting.

Budget 2018/19 Highlights:

Revenues

- A 2.0% projected overall tax increase for the Islands Trust Local Trust Area.
- A Special Property Tax Requisition request has been received from the Salt Spring Island Local Trust Committee related to the delegated authority to coordinate watershed management through the Salt Spring Island Watershed Protection Authority (SSIWPA). A special property tax levy of $98,500 has been included in the budget for this project.
- Similar Provincial Grant revenues based on Regional District funding proposal.

Expenditures

- A net increase in expenditures of approximately $207,000 (2.67%) over the 2017/18 Budget.
- An amount of $5,000 has been included for the newly adopted *History and Heritage Funding Policy*.
- The current BCGEU Collective Agreement allowance for a .5% increase on April 1, 2018 and a 1% increase on February 3, 2019. Further, there is a potential Economic Stability Dividend as of February 3, 2019.
- A 1.9% increase to Trustee remuneration as per the Trustee Remuneration Policy and Stats Canada CPI increase for 2018.
- A request for a Program Coordinator for Trust Area Services has been included in the 2018/19 budget. In addition, continued funding for the temporary Senior Inter-governmental Advisor position and Senior Freshwater Specialist has been included.
- An amount of $130,000 has been included to cover the costs for Island Trustee elections, which will take place on October 20, 2018.
- A number of Strategic Plan projects and Operational projects have been identified by Trust Council. Staff have provided preliminary estimates of anticipated project costs which have been included in the budget, as outlined in the budget detail and projects summary report.
- Service levels from 2017/18 are expected to be maintained.

Transfer from General Revenue Surplus Fund and LTC Specific Fund:

- A transfer of funds from the General Revenue Surplus Fund of $555,000 is recommended in order to fund specific projects, resulting in a projected General Revenue Surplus Fund Balance of $1.9 million at March 31, 2019, 101% of the recommended balance per Policy 6.5.1.
- A transfer of funds from the LTC Specific Reserve Fund of $50,000 is recommended in order to fund specific LTC projects, as outlined in the projects summary report.

ISLANDS TRUST
2018/19 FINANCIAL PLAN
DRAFT ASSUMPTIONS AND PRINCIPLES – March 2018

PROCESS: Each line of the Detailed Budget is reviewed on a needs-basis 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 project needs with Local Trust Committees and identify top priorities. The Trust Fund Board requests budget changes to support the goals in its Regional Conservation Plan. Directors review their respective Committee work programs to ensure work plan activities are appropriately funded. The Director of 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 overall Detailed Budget is reviewed by 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.

A. Inflation

Assumption/Principle

- Where applicable, estimated general growth in expenditures will be based on the Consumer Price Index (CPI) for Victoria, as reported by Statistics Canada.

Status

- The estimate growth in Victoria CPI per Stats Canada, is 1.9%. This growth factor has been incorporated into the budget where applicable.

B. Non-market Growth in Property Taxes

Assumption/Principle

- The property tax base within the Islands Trust Area will grow by 1.0% due to new development activity.
- The Islands Trust uses a report from BC Assessment on non-market growth for the Southern Gulf Islands and Salt Spring to estimate the non-market growth for the Islands Trust Area as a whole, since the assessment value of this area represents approximately 65% of the total for the Islands Trust Area.

Status

- Based on the BC Assessment report received in December 2017, Non-Market Growth of 1% has been included in the budget for general property tax levies.

C. Alternate Funding Through Grants

Assumption/Principle

- Islands Trust monitors grant programs to seek opportunities to obtain funding to cover the expenses of their program items. Funding of programs by grants reduces the requirement for funding through other sources of revenue.
- The annual budget includes an estimated amount of contingent grant revenue, to allow for revenue not yet identified. This amount is offset by an equal expense budget for contingent grant expenses. The result is no net effect on the bottom line.

Status

- As in previous years, the draft 2018/19 budget includes $50,000 in contingent grant revenue and offsetting expenses.

D. Staffing Levels

Assumption/Principle

- In most cases, current staffing levels are appropriate to carry out the existing level of services and functions provided by the Islands Trust.
- Decreased staffing levels would result in a reduced level of services or functions.
- New functions or services may require either additional staffing or the deletion of some existing functions or service levels.

Status

- The funding for two temporary positions approved by Trust Council (a full-time Senior Intergovernmental Policy Advisor and a Senior Freshwater Specialist) end as of March 31, 2018. Management has put forward budget requests to continue the work funded in these programs for an additional year. These extensions have been included in the budget.
- The Director of Trust Area Services (TAS) has submitted a budget request for a full-time, regular Programs Coordinator position. This has been included in the budget.
- The Director of Local Planning Services has submitted budget requests for a co-op student to assist in the Northern Office, as well part-time auxiliary administrative help at the same office. Both items have been included in the budget.

E. Staffing Costs

Assumption/Principle

- In accordance with the *Islands Trust Act*, staff members at the Islands Trust are appointed subject to the *Public Services Act* and the *Public Service Labour Relations Act*. Unionized staff members at the Islands Trust are members of the BCGEU. Their compensation and benefits are subject to union contracts negotiated between the Public Services Agency and BCGEU.
- Excluded (non-union) management staff members are also subject to the *Public Service Act.* They are compensated according to a salary grid approved by the Executive Committee and consistent with the

Public Service Agency Policy on Salary Administration for Management Employees. Benefits and related costs are also defined by the Public Service Agency.

Status

- A BCGEU agreement for the period April 1, 2014 to March 31, 2019 is currently in effect. During the fiscal year 2018/19 two wage reviews are applicable: one on April 1, 2018 (0.5% increase) and a further increase on February 3, 2019 (1% increase). In addition, there is an additional potential for payment related to the Economic Stability Dividend effective February 3, 2019.
- BCGEU contract employees are also eligible for “step” increases as they progress in their positions. A review of eligibility will be undertaken and estimates provided within the budget (in most cases it is assumed that existing staff will have reached the top step during the 2018/19 budget cycle).
- Excluded staff within the Islands Trust received a wage increase in July 2017 of 1% - 2%. This budget includes a 2% provision for any potential increases that may occur in 2018/19, to remain consistent with previous year.

F. Trustee Remuneration

Assumption/Principle

- Trust Council’s Policy 7.2 *Trustee Remuneration* defines the process for determining the remuneration received by Trustees. As per Section C.2., remuneration is calculated based on four factors.
- The defined annual compensation amounts and the methodology for making adjustments are incorporated into a Trust Council Remuneration Bylaw.
- Section C.4. provides for increases based on the receipt of updated census information (population and folios).
- Section C.5. provides for adjustment of defined compensation amounts on an annual basis, coinciding with the fiscal year, based on the annual change in the Victoria Consumer Price Index as reported by Statistics Canada in December.

Status

- No new census information is anticipated during the fiscal year 2018/19.
- Compensation amounts have been adjusted for the Consumer Price Index (CPI) at 1.9%, per Stats Canada.

G. Office facilities

Assumption/Principle

- The Islands Trust maintains office facilities for staff in Victoria, and on Salt Spring and Gabriola islands.
- The Islands Trust will continue to lease office space for trustees on Denman, Galiano and North Pender, subject to trustee needs, and subject to Policy 7.4.iv (On-Island Trustee Offices).
- No further increase in space requirements is anticipated at this time.

Status

- Trust Council has adopted a recommendation from the Select Committee to Review the Victoria Office Location for head office, and asked that a satellite office for the Southern Planning Team be considered by management. After consideration, it has been determined that the Victoria office will remain in its current location and the Southern Planning Team will remain within the Victoria office as well.
- The Victoria Office location is scheduled for an upgrade during the 2018/19 fiscal year. Although recent office lease negotiations resulted in a significant amount of funding being provided by the lessor, an additional funding request has been submitted by the Chief Administrative Officer to complete the proposed upgrades.
- The Salt Spring office lease term expired in February 2018. Management has confirmed with the landlord that our lease is to continue, and we are awaiting the final contract for signing.

H. Reserves and Surplus

Assumption/Principle

- Trust Council's policy 6.5.i, 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".
- The Islands Trust receives annual property tax funds in August of each year.

Status

- At its June 2017 meeting, Trust Council passed a resolution that the Financial Planning Committee consider the creation of a specific reserve fund for Local Trust Committee Projects during the 2018/19 budget cycle. The Financial Planning Committee has approved the creation of this fund for the 2018/19 budget cycle.
- Based on the 2017/18 forecast, pre-initial transfer of $100,000 to the LTC Specific Reserve fund, the General Revenue Fund Surplus (GRSF) balance is expected to be approximately $2.6M at March 31, 2018, or 137% of the recommended balance.
- Based on the proposed budget, the GRSF balance at the end of 2018/19 will be 101% of the recommended balance. Reduction is a direct result of the $100,000 transfer to the LTC Specific Reserve Fund, $130,000 appropriation for the 2018 Trustee election, as well as appropriation for other specific projects.

- Islands Trust has not had to borrow funds in the last five years to fund operations prior to receiving the annual property tax funds.

I. Provincial Funding

<u>Assumption/Principle</u>

- The Provincial Government provides annual funding grants to the Islands Trust, consistent with funding levels provided to other small local governments

<u>Status</u>

- Similar to previous years, the 2018/2019 budget includes an estimated grant amount provided by the Ministry of Municipal Affairs and Housing of $180,000.

J. Local Planning Services

<u>Assumption/Principle</u>

- The Islands Trust Council provides sufficient funding for LTCs to carry out their primarily function, which is land use planning and regulatory activities within their local trust area as permitted by the *Islands Trust Act* and consistent with Islands Trust Council Policy 5.9.1. These activities include the development of Official Community Plans and land use regulations and the processing of development applications and referrals from other agencies. Other activities may be undertaken where the Islands Trust Council has delegated additional powers to an LTC.
- LTC development application fees are intended to partially fund the costs of development application processing.
- Local Planning Services' Planner positions are fully staffed to the levels approved by the Islands Trust Council following the 2007 Local Planning Services Review. The budget process may propose new or modified positions.
- Local Planning Services' Bylaw Enforcement positions are fully staffed to the levels approved by the Islands Trust Council following the 2008 Bylaw Enforcement Function Review. The budget process may propose new or modified positions.
- OCP and land use planning project budgets over the long-term will be distributed between LTCs based on their relative percentage of assessed value, per the resource allocation model.

<u>Status</u>

- All Local Planning Services positions will be fully staffed, with some minor fluctuations due to normal levels of turnover, leaves and workload variations.
- Local Planning Services is continually undertaking a review of how planning services are provided to Local Trust Committees. The most recent LPS review indicates that there will be no change in staffing for the fiscal 2018/19 budget cycle.

K. Planner Resource Allocation

<u>Assumption/Principle</u>

- The current work program system which allocates planner time to LTCs will be maintained.
- Resources will continue to be fairly evenly distributed between the three planning regions (North, South, Salt Spring)

<u>Status</u>

- No updates at this time.

L. Strategic Plan Projects Budget

<u>Assumption/Principle</u>

- The Strategic Plan provides a framework to guide the overall direction of activities for the Islands Trust, to focus finite resources, and to achieve efficiencies where there are common LTC projects.
- Trust Council adopted a new Strategic Plan in September 2015. Estimated budget implications related to these strategies are reviewed in the fall of 2017 for inclusion in the proposed 2018/19 budget.
- LTCs have the option of requesting a Special Tax Requisition to raise funds for land use planning activities (or activities related to delegated powers) within their Local Trust Area that were not approved within the general Trust Council budget (see Trust Council Policy 6.3.ii).

<u>Status</u>

- A Special Property Tax Requisition request of $98,500 has been received from the Salt Spring Island Local Trust Committee related to the delegated authority to coordinate watershed management through the Salt Spring Island Watershed Protection Authority.

ISLANDS TRUST

2018/19 Budget Draft for March TC

	2016/17 ACTUAL	2017/18 BUDGET	Q3 2017/18 FORECASTED ACTUALS	2018/19 BUDGET	*$ Increase (Decrease) from 2017/18 Budget*	*% Increase (Decrease) from 2017/18 Budget*
Revenue						
Fees & Sales	136,863	110,000	110,000	**120,000**	*10,000*	
Provincial Grant	177,880	180,000	180,000	**180,000**	-	
Property Tax Levy - General	6,249,835	6,312,331	6,312,332	**6,438,578**	*126,247*	
Tax growth through new construction				**63,123**	*63,123*	
Property Tax Levy - Bowen	223,418	242,680	242,680	**295,746**	*53,066*	
Special LTC Tax Requisition - SSIWPA	110,500	98,500	98,500	**98,500**	-	
Interest Income	63,629	50,000	65,000	**60,000**	*10,000*	
Other income	16,965	150,000	4,000	**-**	*(150,000)*	
Grant income - projects	10,214		22,600	**50,000**	*50,000*	
Total Revenue	6,989,304	7,143,511	7,035,112	7,305,947	*162,436*	*2%*
Expenses						
Amortization	67,668	65,000	65,000	**65,000**	-	
Applications sponsored by Exec Committee	-	5,000	6,600	**5,000**	-	
History and Heritage Funding Grants-in-Aid		-		**5,000**	*5,000*	
Audit	16,825	20,000	20,000	**19,000**	*(1,000)*	
Bank Charges & Interest	3,507	5,000	5,000	**5,000**	-	
Board of Variance	138	1,500	1,500	**1,500**	-	
Carbon Offset Purchases	549	1,500	1,500	**1,500**	-	
Communications	23,447	28,000	28,000	**28,000**	-	
Information Systems	-	200,000	200,000	196,000	*(4,000)*	
Contingency	134,385	17,500	14,000	**17,500**	-	
Contract Services		115,000	330,000	**97,000**	*(18,000)*	
Elections	107,162	5,000	-	130,000	*125,000*	
Insurance	171,486	110,000	106,500	**106,382**	*(3,618)*	
Islands Trust Fund Administration	96,489	103,000	112,200	103,000	-	
Land Title Registrations	4,067	3,000	4,000	**3,000**	-	
Legal	25,228	255,000	180,000	180,000	*(75,000)*	
Local Trust Committee	87,932	103,900	89,000	102,300	*(1,600)*	
Meeting Expense	126,247	139,000	120,000	**162,000**	*23,000*	
Memberships	13,657	15,000	15,000	**16,000**	*1,000*	
Notices - Statutory & Non-Statutory	31,714	18,000	20,000	**18,000**	-	
Office	473,131	492,200	508,200	505,200	*13,000*	
Recruitment	11,199	5,000	8,000	**5,000**	-	
Safety	4,175	5,000	6,096	**5,000**	-	
Salaries & Benefits	4,137,902	4,509,978	4,225,190	**4,604,513**	*94,535*	
Telephone	57,810	53,200	42,500	38,550	*(14,650)*	
Training	107,638	141,000	122,117	147,350	*6,350*	
Travel	82,370	86,500	100,000	**103,000**	*16,500*	
Trustee Remuneration	535,227	540,234	540,232	544,702	*4,469*	
Operating Budget Subtotal	6,319,953	7,043,511	6,870,635	**7,220,447**	*176,936*	*3%*
Computer	39,809	71,500	85,000	**171,000**	*99,500*	
Office - Equipment & Furniture	14,561	15,000	15,000	**15,000**	-	
Office - Renovations	6,794	15,000	10,000	**130,000**	*115,000*	
		-			-	
Capital Subtotal	61,164	101,500	110,000	316,000	*214,500*	*211%*
PROJECTS						
Project - Funded by Grants		150,000	-	**50,000**	*(100,000)*	
Project - C2C First Nations		10,000	-		*(10,000)*	
Project - Funded by Special requisition	105,894	98,500	110,000	**98,500**	-	
Strategic Plan objectives	43,523	143,000	147,900	**241,000**	*98,000*	
Operational		50,000		**-**	*(50,000)*	
LTC Projects	58,002	172,000	92,606	**50,000**	*(122,000)*	
				-	-	
Projects Total	207,419	623,500	350,506	439,500	*(184,000)*	*-30%*
Total Expenditures	6,588,536	7,768,511	7,331,141	7,975,947	*207,436*	*3%*
Net Surplus (Shortfall)	400,768	(625,000)	(296,029)	(670,000)		

ISLANDS TRUST							
2018/19 Budget Draft for March TC							
		2016/17 ACTUAL	**2017/18 BUDGET**	**Q3 2017/18 FORECASTED ACTUALS**	**2018/19 BUDGET**	*$ Increase (Decrease) from 2017/18 Budget*	*% Increase (Decrease) from 2017/18 Budget*
	Add non-cash Item - amortization		65,000	65,000	65,000		
	Transfer from LTC Specific Fund		0		50,000		
	Transfer from GR Surplus Fund		560,000	231,029	555,000		
	Surplus (deficit)		(0)	(0)	(0)		

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	December 5-7, 2017
From:	Salt Spring Island Local Trust Committee	**Date Prepared:**	November 1, 2017
		File No.:	**SSI 6500-20 Watershed Management**

SUBJECT: Salt Spring Island Watershed Management - Special Property Tax Requisition

RECOMMENDATION:
THAT the Islands Trust Council include a special property tax requisition for the Salt Spring Island Local Trust Area in the amount of $98,500 in its 2018/19 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.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:
The special property tax requisition of $98 500 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 Authority.

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 Authority (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. Some 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	$ 85,000
Meeting Costs:	$ 5,500
Events and Comm.	$ 8,000
Total	$98,500

Please also see Appendix 2 for the SSIWPA 2018-19 Operations Budget.

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.

The requisitioned funds are accounted for in the same manner that other Islands Trust funds are managed.

BACKGROUND

On June 10, 2013, Trust Council approved Bylaw 154, a bylaw that delegates certain additional powers to the Salt Spring Island Local Trust Committee to support the preservation and protection of water quality and quantity within the Salt Spring Island Local Trust Area. Specifically, Bylaw 154 delegates the SSILTC 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.

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 $5000 or more.

The mission of SSIWPA is "to cooperate on the development and implementation of policies and initiatives for improved raw water quality, and coordinated management of quantity of Salt Spring Island water sources. SSIWPA member agencies … collaborate in watershed governance and cooperate to pool resources, gather and share information, strategize on integrated policy development, and coordinate actions for improved raw water quality, management of quantity, and the health and protection of both surface and groundwater watersheds in the Salt Spring Island Local Trust Area."

Coordination of SSIWPA operations is performed by a contractor with some administrative and other assistance from Islands Trust staff. To date, the SSILTC has primarily used the delegated powers to coordinate a multi-stakeholder planning process that resulted in the "Integrated Watershed Management Plan for the St. Mary Lake Watershed 2015," on Salt Spring Island. As implementation of the Plan was underway, SSIWPA determined the need to expand its focus to respond to climate change and drought patterns, as well as assessment of the freshwater resource as a whole (groundwater and surface water, in combination).

SSIWPA launched an island-wide effort in late spring of 2016 called "Salt Spring Integrated Water Management Program", (IWM) in order to address the need to:

- quantify the volume of freshwater available (in a renewable manner) for human use;
- measure and optimize the efficiency of potable water resource uses/demand; and
- if necessary, adjust bylaws and regulations to sustainably manage development and the built environment in areas where water quantity sensitivities exist.

The Salt Spring Island Local Trust Committee is requesting a special tax requisition for a fifth year, in order to continue coordinating the work of SSIWPA .

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.

REPORT/DOCUMENT:
Appendix 1 – Trust Council Policy 6.3.ii checklist.
Appendix 2 – SSIWPA Proposed Operations Budget – 2018/19

KEY ISSUE(S)/CONCEPT(S):
- Collaborative watershed governance models require coordination of multiple agencies with jurisdiction.
- Trust Council has delegated authority to enable SSI LTC to coordinate the Salt Spring Island Watershed Protection Authority.
- Trust Council Policy requires the SSI LTC to request a Special Property Tax Requisition to fund this work, to carry out related public consultation, and advise Trust Council of the results.
- The Salt Spring Island Local Trust Committee has consulted with the community on the issue of raising a $98 500 Special Property Tax to coordinate watershed management and has provided the information as required, through this Request for Decision.

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

DESIRED OUTCOME:
Improved water quality and quantity management on Salt Spring Island, through Trust Council approval of a special property tax requisition for the Salt Spring Island Local Trust Area in the amount of $98 500 for the 2018/19 fiscal year.

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 $98 500 in its 2018/19 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 2018/19 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 2018/19 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 2018/19 fiscal year.

Prepared By: Justine Starke, Island Planner, Local Planning Services November 1, 2017

Reviewed By/Date: Salt Spring Island LTC/November 2, 2017
Financial Planning Committee/November 15, 2017
Russ Hotsenpiller, CAO
David Marlor, DLAS

Islands Trust

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	March 14, 2018
From:	Julia Mobbs, Director Administrative Services	**Date Prepared:**	February 11, 2018
SUBJECT:	**FINANCIAL PLAN BYLAW, 2018/19**		

RECOMMENDATION:

1. That Islands Trust Council Bylaw 172, cited as the "Financial Plan Bylaw, 2018/19" be Read a First Time.
2. That Islands Trust Council Bylaw 172, cited as the "Financial Plan Bylaw, 2018/19" be Read a Second Time.
3. That Islands Trust Council Bylaw 172, cited as the "Financial Plan Bylaw, 2018/19" be Read a Third Time.
4. That Islands Trust Council Bylaw 172, cited as the "Financial Plan Bylaw, 2018/19" be forwarded to the Minister of Municipal Affairs and Housing for approval consideration.

CHIEF ADMINISTRATIVE OFFICER COMMENTS: The Islands Trust Financial Plan for 2018/19 must be adopted by Bylaw prior to implementation.

1 PURPOSE:

The Financial Plan Bylaw is the formal document approving the budget for the 2018/19 fiscal year. After three readings, if approved, the bylaw is forwarded to the Minister of Municipal Affairs and Housing 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 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. 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 the most recently release area statistics, at 1.9%
Fees and Sales	An increase of $10,000 is budgeted.
Provincial Grant	The Ministry has advised a budget of $180,000 in past years. This funding level has been maintained for the five-year period.
Non-market Growth	A 1.0% non-market growth rate is anticipated. Non-market

	growth is experienced when properties under development are completed and their assessed values are added to the assessment pool.
Property Tax Changes	It is anticipated that property tax increases will not exceed CPI.
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 are difficult to predict. An increase of 1.0% has been included, as is consistent with previous projections.
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 year2020/21. No other special levies are included.
Interest and Other Income	Interest and Other Income is expected to remain consistent.
Expenditures (Trust Council, Local Planning, Trust Fund and Administration)	Service levels are expected to remain the same.
Expenditures – Programs	Program expenditures are based on historical spending and are adjusted to reflect lower spending on programs during election years.
General Revenue Fund Surplus (GRSF)	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 will be maintained.

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL:
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 172 Financial Plan Bylaw 2018-19

RESPONSE OPTIONS

Recommendation: Three readings of the Financial Plan Bylaw, 2018/19 and advance to the Minister of Municipal Affairs and Housing for approval.

Alternative: No alternatives identified.

Prepared By: Julia Mobbs, Director Administrative Services

Reviewed By/Date: Russ Hotsenpiller, Chief Administrative Officer/Feb 21, 2018

ISLANDS TRUST - Proposed Budget - 5 Year Budget Projection

Revenue	2018/19	Annual Increase %	2019/20	2020/21	2021/22	2022/23
Fees and Sales	120,000		120,000	120,000	120,000	120,000
Provincial Grant	180,000		180,000	180,000	180,000	180,000
Property Tax Levy prior year	6,312,331	0.0%	6,501,701	6,665,219	6,832,849	6,970,018
Non-market Growth Current Year	63,123	1.5%	97,526	99,978	102,493	104,550
Increased Taxes in Current Year	126,247		65,992	67,652	34,677	35,373
Total Tax Revenue	*6,501,701*		*6,665,219*	*6,832,849*	*6,970,018*	*7,109,942*
% tax increase	*1.98%*		*1.00%*	*1.00%*	*0.50%*	*0.50%*
			byelection	*byelection*	*byelection*	*election*
Transfer from GRSF - for Elections	130,000		5,000	5,000	5,000	150,000
Transfer from GFSF - for Projects/General	425,000		54,374	9,740	-	-
Transfer from LTC Specific Reserve Fund	50,000		50,000	50,000	50,000	50,000
Property Tax Levy - Bowen	295,746	1.0%	298,703	301,690	304,707	307,754
Special Levy - LTCs	98,500	manual input	98,500	98,500	-	-
Interest Income	60,000	0.0%	60,000	60,000	60,000	60,000
Grant and Other Income	50,000	0.0%	50,000	50,000	50,000	50,000
Revenue Subtotal	**7,910,947**		**7,581,796**	**7,707,779**	**7,739,726**	**8,027,696**
Expenditures						*election*
Trust Council - no Admin or Projects	1,018,480	1.0%	897,365	911,339	920,452	1,079,657
Local Planning - no Admin or Projects	3,954,866	1.0%	3,813,200	3,851,332	3,889,845	3,928,743
Trust Fund - no Admin or Projects	527,417	1.0%	532,691	538,018	543,399	548,833
Administration	2,035,683	1.0%	1,855,040	1,873,590	1,892,326	1,911,249
Projects - Trust Council	87,000		300,000	350,000	350,000	330,000
Projects & OCP - LPS	160,000		50,000	50,000	50,000	50,000
Projects - ITF	30,000		-	-	-	-
Projects - Administration	14,000		-	-	-	-
Projects - Funded by Special Levies	98,500		98,500	98,500	-	-
Projects - Funded by Grants	50,000		50,000	50,000	50,000	50,000
Transfer to LTC Specific Reserve Fund	-		50,000	50,000	50,000	50,000
Contribution to Surplus	-		-	-	58,704	144,214
Expenditure Subtotal	**7,975,947**		**7,646,796**	**7,772,779**	**7,804,726**	**8,092,696**
Less non-cash items - Amortization	(65,000)		(65,000)	(65,000)	(65,000)	(65,000)
Total Cash Requirement	**7,910,947**		**7,581,796**	**7,707,779**	**7,739,726**	**8,027,696**
Accumulated Surplus Balance	**1,962,300**		**1,902,926**	**1,888,186**	**1,941,890**	**1,936,104**

Per Policy 6.5.1, the minimum balance to maintain in 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"

	2018/19		2019/20	2020/21	2021/22	2022/23
Minimum Balance Required per Policy	$ 1,936,487		$ 1,854,199	$ 1,885,695	$ 1,893,682	$ 1,928,174
Accumulated Surplus Balance as a % of Minimum Required	101%		103%	100%	103%	100%

ISLANDS TRUST COUNCIL

BYLAW NO. 172

****
A Bylaw Respecting the Financial Plan of the Islands Trust for Fiscal Years 2018/19 through 2022/23

****
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, 2018 and ending March 31, 2019, 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, 2018/19".

READ A FIRST TIME THIS	14^{TH}	DAY OF	MARCH	, 2018
READ A SECOND TIME THIS	14^{TH}	DAY OF	MARCH	, 2018
READ A THIRD TIME THIS	14^{TH}	DAY OF	MARCH	, 2018

APPROVED BY THE MINISTER OF MUNICIPAL AFFAIRS AND HOUSING
THIS DAY OF , 2018

ADOPTED THIS DAY OF , 2018

SECRETARY

CHAIR

ISLANDS TRUST
Bylaw 172
Schedule A

	2018/19	2019/20	2020/21	2021/22	2022/23
Revenue					
Provincial Funding	180,000	180,000	180,000	180,000	180,000
Property Taxes **	6,797,448	6,964,000	7,135,000	7,275,000	7,418,000
Special Levy - Local Trust Committees	98,500	99,000	99,000	-	-
Fees	120,000	120,000	120,000	120,000	120,000
Transfer from General Revenue Surplus Fund	555,000	59,000	15,000	5,000	150,000
Transfer from LTC Specific Fund	50,000	50,000	50,000	50,000	50,000
Interest and Other	110,000	110,000	110,000	110,000	110,000
Revenue Subtotal	**7,910,948**	**7,582,000**	**7,709,000**	**7,740,000**	**8,028,000**
Expenditures					
Trust Council	1,453,927	1,264,000	1,289,000	1,302,000	1,461,000
Local Planning	5,780,132	5,606,000	5,697,000	5,649,000	5,637,000
Trust Fund	741,889	727,000	738,000	745,000	801,000
Transfer to General Revenue Surplus Fund	-	-	-	59,000	144,000
Transfer to LTC Specific Fund	-	50,000	50,000	50,000	50,000
Less non-cash items - amortization	(65,000)	(65,000)	(65,000)	(65,000)	(65,000)
Expenditure Subtotal	**7,910,948**	**7,582,000**	**7,709,000**	**7,740,000**	**8,028,000**
Contribution to (Draw from) Surplus/Reserves	**(0)**	-	-	-	-
** Estimated Property Taxes by Source:					
Trust Area Property Tax Levy	6,501,702	6,665,000	6,833,000	6,970,000	7,110,000
Bowen Island Municipality Property Tax Levy	295,746	299,000	302,000	305,000	308,000
Total	6,797,448	6,964,000	7,135,000	7,275,000	7,418,000
Balance in General Revenue Fund Surplus	1,962,300	1,902,926	1,888,186	1,941,890	1,936,104

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	March 14, 2018
From:	Julia Mobbs, Director Administrative Services	**Date Prepared:**	February 11, 2018

SUBJECT: **REVENUE ANTICIPATION BORROWING BYLAW**

RECOMMENDATION:

1. That Islands Trust Council Bylaw 173, cited as the "Revenue Anticipation Borrowing Bylaw 2018-19" be Read a First Time.
2. That Islands Trust Council Bylaw 173, cited as the "Revenue Anticipation Borrowing Bylaw 2018-19" be Read a Second Time.
3. That Islands Trust Council Bylaw 173, cited as the "Revenue Anticipation Borrowing Bylaw 2018-19" be Read a Third Time.
4. That Islands Trust Council Bylaw 173, cited as the 'Revenue Anticipation Borrowing Bylaw 2018-19" be forwarded to the Minister of Municipal Affairs and Housing for approval consideration.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:

The *Local Government Act* requires local governments to enact a "borrowing bylaw" before borrowing funds. The bylaw also requires Ministerial approval. Therefore all local governments adopt a borrowing bylaw to cover unexpected situations where they might have to borrow money at short notice. While the Islands Trust Council adopts a borrowing bylaw each year, no borrowing has been required for several years. Expenditures are carefully managed to ensure they do not exceed the budgeted revenues**.**

1 PURPOSE:

The Islands Trust is required under the *Islands Trust Act, S.8(3)* and *Islands Trust Act Regulation #12,* to adopt a bylaw authorizing the borrowing of money that may be required to meet current expenditures before revenue from all sources has been received. The bylaw also requires Ministerial approval.

2 BACKGROUND:

This requirement is particularly relevant between the beginning of the fiscal year (April 1) and the time of receipt of tax levy proceeds. The bylaw specifies a limit of $1,000,000 and an interest rate not to exceed 2% per annum over bank prime. The islands Trust currently is able to borrow at an interest rate equal to the bank prime rate.

No borrowing has been required for several years.

3 IMPLICATIONS OF RECOMMENDATION:

ORGANIZATIONAL:
Ability to borrow enabled by adoption of the bylaw.

FINANCIAL:
Interest expense, if incurred, would be charged against the appropriate budget account.

POLICY:
None.

IMPLEMENTATION/COMMUNICATIONS:
None.

FIRST NATIONS:
None.

OTHER:
None.

4 RELEVANT POLICY(S):
Islands Trust Act, Section.8(3); Local Government Act, Sections 821 and 822

5 ATTACHMENT(S):
Bylaw 173 Revenue Anticipation Bylaw

RESPONSE OPTIONS

Recommendation:
Three readings of the Revenue Anticipation Borrowing Bylaw and advance for approval by the Minister of Municipal Affairs and Housing.

Alternative:
None.

Prepared By: Julia Mobbs, Director Administrative Services

Reviewed By/Date: Russ Hotsenpiller, Chief Administrative Officer/Feb 14, 2018
Financial Planning Committee/
Executive Committee/

ISLANDS TRUST COUNCIL

BYLAW NO. 173

****

A Bylaw to Provide for the Borrowing of Money During
Fiscal Year 2018 – 2019 in Anticipation of Revenue

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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*, Section 12 of B.C. Regulations 119/90 and Sections 821 and 822 of the *Local Government Act* that the Islands Trust may, with the approval of the Minister of Community, Sport and Cultural Development, 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 2018 - 2019 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, 2018 - 2019".
2. The Islands Trust shall be and is hereby authorized to borrow upon the credit of the Islands Trust an amount or amounts not exceeding $1,000,000 as the same may be required and to pay interest thereon at a rate not exceeding 2% over bank prime rate per annum.
3. The form of obligation to be given as acknowledgement of the liability shall be a promissory note or notes bearing the corporate seal and signed by the Chairperson of 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 2017 - 2018 budget, be used to repay the money so borrowed.

READ A FIRST TIME THIS	14TH	DAY OF	MARCH	, 2018
READ A SECOND TIME THIS	14TH	DAY OF	MARCH	, 2018
READ A THIRD TIME THIS	14TH	DAY OF	MARCH	, 2018
APPROVED BY THE MINISTER OF MUNICIPAL AFFAIRS AND HOUSING THIS		DAY OF		, 2018
ADOPTED THIS		DAY OF		, 2018

SECRETARY

CHAIR

Top Priorities

Financial Planning Committee

No.	Description	Activity	R/Initiated	Responsibility	Target Date
1	Finalize the 2018/19 Budget and forward to Ministry for approval.	**Current:** Reviewed the proposed 2018/19 Budget at Feb 28, 2018 meeting, including the results of the public consultation. Reviewed the RFDs for the Financial Plan Bylaw and Borrowing Anticipation Bylaw. **Planned:** Forward proposed budget to Trust Council meeting in March 2018 for approval, with subsequent forwarding to the Ministry for approval.	01-Feb-2018	Julia Mobbs	31-Mar-2018
2	Complete the 2017/2018 Forecast	Current: Reviewed the 2017/18 Forecast based on Q3 actual results at the Feb 21, 2018 FPC meeting. Planned: Forward the briefing to the March 2018 Trust Council meeting.	21-Feb-2018	Julia Mobbs	14-Mar-2018
3	Conduct the 2017/18 Year-end Audit.	Current: Discuss audit planning with KPMG and put together the 2017/18 audit package and schedule. Planned: Review the 2017/18 Audited FS with KPMG at the May 2018 Audit Committee Meeting. Forward the Audited FS and Audit Findings Report to the June 2018 Trust Council Meeting.	21-Feb-2018	Julia Mobbs	