Financial Planning Committee
Agenda

Date:	Wednesday, November 15, 2017
Time:	10:00 am - 3:00 pm
Location:	Islands Trust Victoria Boardroom 200-1627 Fort Street, Victoria, BC

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6. NEW BUSINESS

7. NEXT MEETING

January 16, 2018 (to be approved)

8. ADJOURNMENT

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

Financial Planning Committee
Minutes of Regular Meeting

Date: **October 18, 2017**

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

Members Present:
Peter Grove, Chair
Alison Morse, Vice-Chair
Paul Brent, LPC Rep
Peter Luckham, EC Rep
Laura Busheikin, EC Rep (via phone)
George Grams, EC Rep (via phone)
Susan Morrison, EC Rep
Brian Crumblehulme, TPC Rep
Robin Williams, TFB Rep

Regrets: **George Harris, Local Trustee**

Staff Present
Cindy Shelest, Director Administrative Services
Russ Hotsenpiller, Chief Administrative Officer
David Marlor, Director Local Planning Services
Clare Frater, Director Trust Area Services
Jas Chonk, Recorder

1. CALL TO ORDER

The meeting was called to order at 10:05 a.m.

2. APPROVAL OF AGENDA

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

3. ADOPTION OF MINUTES / COORDINATION

3.1 Minutes of Meetings – August 23, 2017

FPC-2017-027
It was MOVED and SECONDED
That the minutes of August 23, 2017 be adopted as presented.

CARRIED
Alison Morse – Opposed

Trustee Peter Luckham joined the meeting at 10:10 a.m.

4. BUSINESS

4.1 1st Consideration of Proposed 2018/19 Budget

Director Shelest introduced the first draft of the 2018/19 budget. She advised that the next draft would be coming to the November Financial Planning Committee meeting before going to Trust Council in December.

Director Shelest suggested that the Committee go through all the business cases first.

4.1.1 2018/19 Proposed Budget – Briefing

Received for information.

4.1.2 Detail

Received for information.

4.1.3 Budget Requests Summary

Received for information.

4.1.4 Budget Requests Support

FPC-2017-028
It was MOVED and SECONDED
that Financial Planning Committee reduce the numbers in the business case for the Salish Sea Ecosystem Conference from 11 people to 6 and only staff attend.

FPC-2017-029
It was MOVED and SECONDED
that the motion be amended to read: that Financial Planning Committee reduce the numbers in the business case for the Salish Sea Ecosystem Conference from 11 people to 2 Executive Committee members and 4 staff to attend.

CARRIED
George Grams - Opposed

Trustee Susan Morrison left the meeting at 11:25 a.m. and returned at 11:40 a.m.

The meeting recessed at 11:55 a.m. and reconvened at 12:20 p.m.

Trustee Susan Morrison left the meeting at 12:20 p.m.

4.2 Purchasing Procedure

The Committee agreed that staff make the following three changes before forwarding to December Trust Council:

- In the Signing Authority Matrix, remove reference to "approve as part of the budget process" in Line 1
- In the Signing Authority Matrix, Line 9, add "up to $5,000" under Manager of Islands Trust Fund Board
- In Section 8, 2nd paragraph, replace "over two fiscal years" with "over more than one fiscal year"

FPC-2017-030
It was MOVED and SECONDED
that Financial Planning Committee forward Request for Decision re "Revisions to Trust Council Policy 6.5.iii Purchasing Procedure and Rename it Procurement Policy" to December Trust Council as amended.

CARRIED

4.3 SSILTC Reallocation of Project Funds

Received for information.

4.4 Northern Office LTC Reallocation of Project Funds

Received for information.

5. NEW BUSINESS

Director Shelest advised the Committee that she will be leaving the Islands Trust and moving to a new position with the Nanaimo Association of Community Living. CAO Hotsenpiller thanked Director Shelest for all the hard work she has provided to Islands Trust.

7. NEXT MEETING – November 15, 2017

The next meeting will be held Wednesday, November 15, 2017.

8. ADJOURNMENT

By General Consent, the meeting adjourned at 1:15 p.m.

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Peter Grove, Chair

Certified Correct

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Jas Chonk, Recorder

Islands Trust

Print Date: November 8, 2017

Follow Up Action Report

Financial Planning Committee

17-Jan-2017

Activity	Responsibility	Target Date	Status
Consider revisions to Trust Council Policy 7.2 vi Municipal Tax Requisition Calculation as part of new budget cycle.	Cindy Shelest	15-Nov-2017	Done

21-Jun-2017

Activity	Responsibility	Target Date	Status
TC-2017-039 Consider the creation of a specific reserve fund for Local Trust Committee Projects during the 2018/19 budget cycle.	Cindy Shelest	23-Aug-2017	Done

18-Oct-2017

Activity	Responsibility	Target Date	Status
FPC reduce the numbers in the business case for the Salish Sea Ecosystem Conference from 11 people to 2 Executive Committee members and 4 staff to attend.	Clare Frater	15-Nov-2017	Done
Forward RFD and Policy 6.5.iii Purchasing Procedure to December Trust Council.	Jas Chonk	15-Nov-2017	Done

REQUEST FOR DECISION

To:	Trust Council	**For the Meeting of:**	November 15, 2017
From:	Financial Planning Committee	**Date Prepared:**	November 2, 2017

SUBJECT: **SEPTEMBER 30, 2017 QUARTERLY FINANCIAL REPORT**

RECOMMENDATION:

That the Islands Trust Council approve the September 30, 2017 Quarterly Financial Report as presented.

CHIEF ADMINISTRATIVE OFFICER COMMENTS:

The financial report reflects that Islands Trust is generally following the financial plan for 2017/18.

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1 PURPOSE:

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.

2 BACKGROUND:

REPORT/DOCUMENT: The Islands Trust Statement of Net Financial Position (Balance Sheet) and Consolidated Statement of Revenue and Expenditures to September 30, 2017 are attached.

Statement of Net Financial Position (September 30, 2017 compared to March 31, 2017)
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. Results for September 30, 2016 are also provided for year over year comparison.

Consolidated Statement of Revenue and Expenditure
The benchmark for revenues and expenditures after six months (second quarter completion) of operations is 50% of the annual budget. The revenue and expense areas that vary significantly from the 50% benchmark include:

Revenue:

- Fees and Sales total includes $82,902.80 of receipts (75% of the Fees and Sales annual budget) offset by $3,468.80 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 general property tax requisition received at the end of July.
- Other revenues are lower than budget as we have fewer active approved grants than prior year and we budgeted for the receipt of $100,000 in transitional strategy funds from the Provincial Government in the event that Salt Spring Island Incorporation moved forward.

Expenses:

Council

- Trust Council expenditures are lower than anticipated due to underspending of Trust Council meeting and Council Committees budget that is expected to occur later in the fiscal year.
- Executive Committee expenditures are higher than budget due to higher than anticipated expenditures for conference attendance.
- Trust Area Services expenditures are lower than budget due to underspending on the Policy Statement Review and TPC Water and Marine Conservation projects by $67,000

Local Planning Services

- Local Trust Committees expenditures are lower than anticipated due to underspending of Local Trust Committee expenditures for trustee expenses, meetings, communications and special projects.
- Spending on projects is lower than budget.
- LPS Facilities are lower than budget due to a decrease in costs for the Gabriola Office phone system since the implementation of the new VOIP phone system.
- Bylaw Enforcement expenditures are lower than anticipated due to a bylaw enforcement officer position vacancy

Trust Fund

- Property Management expenses are higher than budget due to property management expenditures where the majority of activities take place early in the fiscal year while weather is conducive to those activities.

Administration

- CAO Office expenditures are lower than due to unused contingency funds that will be used later in the fiscal year.
- Finance, Human Resources and Administrative Services are lower than budget due to a position vacancy and unused training budget.
- Office Operations are lower than budget due to expenditures relating to the $30,000 Office renovations budget that have not yet occurred.
- Computer/Furniture & Equipment Purchases are higher than budget due to timing of purchases of equipment which occurred early in the fiscal year.

FINANCIAL PROJECTIONS TO MARCH 31, 2017 FISCAL YEAR END

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

3 IMPLICATIONS OF RECOMMENDATION

ORGANIZATIONAL: There are no organizational implications to the recommendation.

FINANCIAL: Expenditures to September 30, 2017 are within approved budgets

POLICY: There are no implications for existing policy.

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

FIRST NATIONS: None

OTHER: None

4 RELEVANT POLICIES: Bylaw No, 167, Islands Trust Financial Plan Bylaw 2017/18

5 ATTACHMENTS:

Islands Trust Statement of Net Financial Position (Balance Sheet) and
Islands Trust Consolidated Statement of Revenue and Expenditures to September 30, 2017

RESPONSE OPTIONS

Recommendation:

That Trust Council approve the September 30, 2017 Quarterly Financial Report.

Alternative:

None identified.

Prepared By: Nancy Roggers, Finance Officer

Reviewed By/Date: Cindy Shelest, Director of Admin Services/November 3, 2017
Russ Hotsenpiller, Chief Administrative Officer/November 6, 2017
Financial Planning Committee/November 15, 2017
Executive Committee/November 22, 2017

Islands Trust
Balance Sheet
For The 6 Months Ending September 30, 2017

Description	Current YTD Actual	Prior YTD Actual
Financial Assets		
Cash & Short-term Investments	7,842,710	6,936,305
Accounts Receivable	44,603	147,662
Total Financial Assets	7,887,313	7,083,968
Liabilities		
Wages & benefits payable	1,147,624	633,213
Accounts payable & accrued liabilities	187,287	318,495
Development Application Deposits	214,508	44,207
Deferred Revenue	54,983	32,483
Employee Benefit Obligations	138,864	105,443
Capital Lease Obligations	37,923	73,640
Cost Recovery Deposits	8,471	12,684
Total Liabilities	1,789,659	1,220,164
Net Financial Assets	**6,097,654**	**5,863,804**
Non Financial Assets		
Tangible Capital Assets	90,521	106,079
Prepaid Expenses	32,352	67,103
Total Non Financial Assets	122,873	173,181
Surplus	**6,220,527**	**6,036,985**

Islands Trust
Statement of Revenue and Expenditure
For The 6 Months Ending September 30, 2017

	Description	Prior YTD Actual	YTD Actual	Annual Budget	% of Budget
Revenue:					
	Fees & Sales	79,434	64,878	110,000	59%
	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	28,403	29,000	50,000	58%
	Other Revenues	17,298	1,076	150,000	1%
Total Revenue		6,886,767	6,928,467	7,143,510	97%
Expenses					
	Trust Council	141,813	133,128	319,942	42%
	Executive Committee	57,146	56,223	103,560	54%
	Trust Area Services	212,992	191,275	462,518	41%
	General Admin Allocation - 17%	145,785	166,672	294,450	57%
Total Council Expenses		557,735	547,298	1,180,470	46%
Local Planning Services					
	Local Trust Committees	343,142	321,908	729,782	44%
	Projects	87,900	75,970	470,500	16%
	Planning Staff	1,141,353	1,270,553	2,525,215	50%
	LPS Facilities	160,884	163,526	357,750	46%
	Bylaw Enforcement	147,464	142,647	307,826	46%
	General Admin Allocation - 74%	634,592	725,510	1,459,279	50%
Total Local Planning Services Expenses		2,515,333	2,700,115	5,850,352	46%

	Description	Prior YTD Actual	YTD Actual	Annual Budget	% of Budget
Trust Fund					
	Board	8,413	11,858	20,000	59%
	Operations	180,588	219,858	450,683	49%
	Property Management	30,252	61,059	83,000	74%
	General Admin Allocation - 9%	77,180	88,238	184,005	48%
Total Trust Fund Expenses		296,433	381,013	737,688	52%
General Admin					
	Executive Office	178,874	180,824	369,979	49%
	Admin Services	360,009	270,543	578,139	47%
	Office Operations	144,555	142,206	318,250	45%
	Information Systems	93,681	244,240	474,866	51%
	Computer/Furniture & Equipmen	49,118	110,017	171,500	64%
	Amortization Expense	31,319	32,590	65,000	50%
	General Admin Recovery	(857,556)	(980,420)	(1,937,734)	51%
Total General Admin Expenses		-	-	40,000	0%
Less Non-Cash Expenditures - Amortization				(65,000)	
Transfer from General Surplus Fund				(600,000)	
Total Expenses		3,369,501	3,628,426	7,143,510	
Surplus (Deficit) to date		3,517,266	3,300,040	0	
Surplus Fund, beginning of the period		2,519,719	2,920,487		
Surplus Fund, end of the period		6,036,985	6,220,527		

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	November 15, 2017
From:	Nancy Roggers, Finance Officer	**Date Prepared:**	November 2, 2017

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

PURPOSE:
The year-end financial results for March 31, 2018 have been forecasted based on actual results to September 30, 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 $354,550.

BACKGROUND:

The September forecast reflects a total net decrease in funding requirement of $245,450 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 $107,998 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 $353,448. Some of the more significant items to note are:

- Salaries and benefits are lower than budget by $143,343 due to staff vacancies in Planning, Bylaw and Administration. This underspending is partially offset by the hiring of contractors under contract service expenditures of $109,000 for overall salaries and benefit underspending of $34,000;

- Legal expenditures are forecast to be lower than budget by $58,000 due to lower than anticipated costs for bylaw litigation and defence;

- Projects are expected to trend lower than budget by $107,350. It is expected that the following project budgets will remain unspent at the end of the year:

    - Policy statement review - $35,000
    - TPC Water and Marine Conservation - $5,500
    - Community to Community First Nations Meetings - $6,000
    - LTC projects - $76,000

- 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 $18,000;

- 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 $12,500 as travel costs for the senior water specialist and intergovernmental policy advisor positions were not anticipated during the budget process;

- Contract services are higher than budget by $103,000 due to hiring contractors to cover staff shortages.

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 forecast to be $354,550, which is $245,450 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: Cindy Shelest, Director of Administrative Services/November 3, 2017
Russ Hotsenpiller, Chief Administrative Officer/November 6, 2017

Islands Trust					Forecast
March 31, 2018 Forecast based on		**Annual**	**YTD**	**Forecast**	**Higher (Lower)**
YTD Actuals to September 30, 2017		**Budget**	**Actual**	**to Mar 31/17**	**than budget**
Revenue:					
	Fees & Sales	110,000	64,878	110,000	0
	Provincial Grant	180,000	180,000	180,000	0
	Property Tax Levy General	6,312,330	6,312,332	6,312,332	2
	Property Tax Levy Bowen	242,680	242,680	242,680	0
	Special Levy Property Tax Requisition	98,500	98,500	98,500	0
	Interest Income	50,000	29,000	65,000	15,000
	Other Income General	0	1,076	2,000	2,000
	Grant Income	150,000	0	25,000	(125,000)
Total Revenue		7,143,510	6,928,467	7,035,512	(107,998)
Expenses					
	Admin Cost Recovery	(1,937,734)	(980,420)	(1,937,734)	0
	Admin Support Services	1,937,734	980,420	1,937,734	0
	Amortization Expense	65,000	32,590	65,000	0
	Applications sponsored by Exec Committee	5,000	2,200	5,000	0
	Audit	20,000	0	20,000	0
	Bank Charges & Interest	5,000	1,924	5,000	0
	Board of Variance	1,500	0	1,500	0
	Carbon Offset Purchases	1,500	(1,701)	1,500	0
	Communications	28,000	9,419	28,000	0
	Info Systems - Licenses	55,000	39,007	55,000	0
	Info Systems - Internet	45,000	21,983	45,000	0
	Info Systems - Technical Support	100,000	29,141	65,000	(35,000)
	Contingency	17,500	0	17,500	0
	Contract Services	197,178	136,895	301,000	103,822
	Elections By Elections	5,000	0	0	(5,000)
	Insurance	110,000	53,170	106,500	(3,500)
	ITF Board Honoraria	8,000	4,150	6,000	(2,000)
	ITF Board Meeting Expense	10,000	6,310	9,500	(500)
	ITF Board Training & Conferences	2,000	1,398	1,500	(500)
	ITF Property Management	65,000	53,684	75,000	10,000
	ITF Conservation Planning & Land Securement	18,000	7,375	18,000	0
	ITF Ecosystem Mapping	15,000	19,044	19,044	4,044
	Land Title Registrations	3,000	1,844	3,000	0
	Legal General	60,001	50,609	77,000	16,999
	Legal Bylaw Enforcement Litigation	135,001	46,050	95,000	(40,001)
	Legal Litigation Defence	60,000	8,777	25,000	(35,000)
	LTC Trustee Expenses	15,000	3,815	10,000	(5,000)
	LTC Executive Expense on LTC's	20,000	13,399	27,000	7,000
	LTC Local Exp LTC Meeting Expenses	41,500	16,926	38,450	(3,050)
	LTC Local Exp APC Meeting Expenses	7,300	3,060	5,850	(1,450)
	LTC Local Exp Communications	9,600	1,829	4,600	(5,000)
	LTC Local Exp Special Projects	10,500	834	7,000	(3,500)
	Meeting Expense	139,000	45,011	139,000	0
	Memberships	15,000	4,010	12,000	(3,000)
	Notices Statutory & Non Statutory	18,000	6,838	19,700	1,700
	Office Rent	390,200	185,921	383,000	(7,200)
	Office Services	45,000	20,946	42,000	(3,000)
	Postage & Courier	10,000	4,863	10,000	0
	Project funded by grants	150,000	0	25,000	(125,000)
	Projects - all	513,500	117,952	381,150	(132,350)
	Recruitment	5,000	3,911	5,000	0
	Safety	5,000	6,080	6,080	1,080

	Salaries Administration	1,764,517	855,511	1,693,810	(70,707)
	Benefits Administration	429,485	205,983	412,273	(17,212)
	Salaries Planning	1,564,846	756,304	1,527,790	(37,056)
	Benefits Planning	381,024	182,122	371,864	(9,160)
	Salaries Bylaw	219,500	97,695	212,094	(7,406)
	Benefits Bylaw	53,426	23,517	51,624	(1,802)
	Stationary & Supplies	42,000	29,998	55,000	13,000
	Subscriptions	5,000	1,838	5,000	0
	Telephone	30,700	10,182	20,000	(10,700)
	Mobile Devices	22,500	11,577	22,500	0
	Training Organization Wide	5,000	2,117	5,000	0
	Staff Meetings & Recognition	15,000	9,744	20,000	5,000
	Training & Conferences	78,000	43,499	75,000	(3,000)
	Travel for Training	43,000	26,764	46,000	3,000
	Travel	86,500	57,178	99,000	12,500
	Trustee Remuneration	377,023	191,723	377,025	2
	Trustee Remuneration CPP Expense	17,636	8,410	17,636	0
	Trustee Remuneration Health/Dental Benefits	41,032	20,516	41,031	(1)
	Trustee Remuneration MSP Benefits	30,281	16,887	30,281	0
	Trustee Remuneration Pay In Lieu of Benefits	4,000	2,000	4,000	0
	Trustee Remuneration Executive on LTC's	70,260	36,023	70,260	0
Total Expenses		7,707,010	3,548,850	7,318,062	(388,948)
Capital					
	Computer Hardware and Software	71,500	70,927	107,000	35,500
	Furniture and Equipment	15,000	5,097	15,000	0
	Renovations	15,000	3,553	15,000	0
		101,500	79,577	137,000	35,500
Total Expenditures including Capital		7,808,510	3,628,427	7,455,062	(353,448)
		(665,000)		(419,550)	245,450
Less Non-Cash Expenditures - Amortization		(65,000)		(65,000)	
Transfer from General Revenue Surplus Fund		(600,000)		(354,550)	(245,450)
Surplus (Deficit)		0	3,300,040	0	

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

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. Legislative Framework

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. Islands Trust Financial System

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. Calculation of a Municipal Tax Requisition

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 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%

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	November 15, 2017
From:	C. Shelest, Director Administrative Services	**Date Prepared:**	November 8, 2017

SUBJECT: **REVISIONS TO THE PROPOSED 2018-19 BUDGET SINCE OCTOBER 2017 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.

BACKGROUND:

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

- The 2nd Quarter results and forecast for 2017-18 were completed and minor revisions to the budget based on these results were incorporated
- The budget request for $10,000 for Housing Administration was withdrawn (anticipated changes to administrative staff will allow this work to be incorporated into other positions)
- The budget request for funding for office renovations was increased from $50,000 to $100,000
- The budget request for Salish Sea Conference funding was reduced to $14,000

ATTACHMENT:

Financial Forecast detail for 2017/18 fiscal year is included in the FPC package

FOLLOW-UP: Forward to December Trust Council.

Prepared By: Cindy Shelest, Director of Administrative Services

Reviewed By/Date: Russ Hotsenpiller, Chief Administrative Officer/November 8, 2017

December 2017 Islands Trust Council
2018-2019 Proposed Budget
2:00 to 3:00 pm Tuesday, December 5, 2017

Purpose:

- To provide Trust Council with an overview of the Financial Planning Committee's current draft of the 2018/19 budget;
- To discuss the proposed revenue, expenses and General Revenue Surplus Fund in detail; and
- To provide an opportunity for questions, comments and recommendations from Trustees before the Financial Planning Committee develops a draft budget package for public comment.

Chair: Peter Luckham, Chair, Islands Trust Council

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

Introduction *(5 minutes)*	Peter Grove
Comments *(5 minutes)*	R. Hotsenpiller
2018-19 Draft 2 Budget Overview *(25 minutes)* • Overview of Budget • Proposed changes • Proposal for general property tax increase • Impact on the General Revenue Surplus Fund	Cindy Shelest
Questions/Comments from Trustees *(30 minutes)* *This is an opportunity for Trustees to ask questions, seek clarification, recommend changes or review particular budget items. Examples:* *Example 1:* Could I have more information with regard to the rationale regarding Project XXX? *Example 2:* I recommend that the Financial Planning Committee review the expenditures related to budget item XXX and investigate potential increases/reductions for 2017/18. *Example 3:* I move that the Islands Trust Council request the Financial Planning Committee, prior to public consultation, to amend the draft 2017/18 budget in a manner that would result in a XXX % change in property taxes for the year.	Trustees

Document References

- **Budget Overview**
- **Budget Assumptions and Principles**
- **Budget Detail**
- **Budget Requests**

NEXT STEPS:

- December 2017: Trustee recommendations and/or Trust Council direction to January 2017 meeting of the Financial Planning Committee
- December 2017: Consultation with Bowen Island Municipality on draft budget package by December 31, 2017
- January 2018: Financial Planning Committee preparation of a draft budget package for public consultation
- January-February 2018: Consultation with public on draft budget package
- March 2018: Trust Council approval of a Budget Bylaw to be forwarded to the Minister by March 31, 2018

ISLANDS TRUST - 2018/19 PROPOSED BUDGET OVERVIEW

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 23, 2017 and November 15 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
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 will be consulted as detailed in Policy 7.2.vi Municipal Tax Requisition Calculation by December 31 to confirm the calculation.
Trust Fund Board	Discuss budget requests and work programs with Trust Area Services staff. Endorse all budget requests for the Trust	Trust Fund board has included this item on their meeting agenda and submitted their budget requests. The Director of Trust Area

	Fund's Board and Program operations.	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 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 2017/18 draft budget will be undertaken in January/February of 2017.

Role of Trust Council:
The role of the Trust Council at its December 2016 meeting is to review the recommended draft of the 2017/18 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 2017 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.

Highlights:

Highlights of the Proposed 2018/19 Budget include:

- A 1.5% projected tax increase overall for the Islands Trust Area
- A net increase in expenditures of $213,458 over the 2017/18 Budget
- 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
- A transfer of funds from the General Revenue Surplus Fund of $620,000 is recommended, resulting in a projected General Revenue Surplus Fund Balance of $1.8 million at March 31, 2019, 96% of the recommended balance
- Service levels from 2017/18 are maintained
- Similar Provincial Grant revenues based on Regional District funding proposal
- The current BCGEU Collective Agreement allowance for a .5% increase on April 2, 2017 and 1% increase on February 3, 2019. Further, there is a potential Economic Stability Dividend as of February 3, 2019.

- 1% increase to Trustee remuneration as per the Trustee Remuneration Policy and anticipated CPI increase for 2017 (to be verified by Stats Canada in December).
- A request for an 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 provided.
- A number of Strategic Plan projects have been identified by Trust Council. Staff have provided preliminary estimates of costs for inclusion in the budget, a outlined in the detail budget.

ISLANDS TRUST
2018/19 FINANCIAL PLAN
DRAFT ASSUMPTIONS AND PRINCIPLES – December 2017

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

- Statistics Canada will report on Victoria CPI in December 2017. Once received, the budget will be updated to reflect this information (current draft includes an estimated 1% growth in CPI).

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

- BC Assessment will provide the report on non-market growth for the Southern Gulf Islands in December 2017. Once received, data in the report will be used to adjust assumptions about non-market growth.

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 will include $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.
- The Director of Trust Area Services has submitted a budget request for a full-time, regular Programs Coordinator position.
- The Director of Local Planning Services has submitted a budget request for a part-time, auxiliary LPS Administrative Assistant.

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 January 2017 of 2%. Some excluded staff also were eligible for salary range increases (not at the top of the scale for their position and achieved satisfactory performance). This budget includes a 1% provision for any increases during 2018/19.

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 will be adjusted once the Consumer Price Index for Victoria is known for this budget cycle (see Section A). A 1% increase is estimated at this time.

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 that a satellite office for the Southern Planning Team be considered by management.
- The Victoria Office location is scheduled for an upgrade in the fall of 2017. As a result of recent office lease negotiations a significant amount of funding is being provided by the lessor. At this time, an additional funding request has been submitted by the Chief Administrative Officer to complete the proposed upgrades.
- The Salt Spring office lease term expires in February 2018. Management is currently in negotiations with the landlord to extend the lease.

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

- Based on the 2017/18 budget, the General Revenue Fund Surplus balance would be $2.03 million at March 31, 2018 (110% of the recommended balance).
- Islands Trust has not had to borrow funds in the last five years to fund operations prior to receiving the annual property tax funds.
- 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 effective April 1, 2018.
- Based on the proposed budget, fund balances will be 95% of the recommended balance.

I. Provincial Funding

Assumption/Principle

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

Status

- 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

Assumption/Principle

- 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.

Status

- 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 currently undertaking a review of how planning services are provided to Local Trust Committees. Any recommendations approved from that review will be included in the 2018/19 budget.

K. Planner Resource Allocation

Assumption/Principle

- 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)

Status

- No updates at this time.

L. Strategic Plan Projects Budget

Assumption/Principle

- 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 will be 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).

Status

- 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 2 for Dec TC	2016/17 ACTUAL	2017/18 BUDGET	2017/18 FORECAST	2018/19 BUDGET	Increase (Decrease) 2018/19 Budget from 2017/18 Budget	Increase (Decrease) %
Revenue						
Fees & Sales	136,863	110,000	110,000	120,000	10,000	
Provincial Grant	177,880	180,000	180,000	180,000	0	
Property Tax Levy - General	6,249,835	6,312,331	6,312,332	6,470,139	157,808	
Property Tax Levy - Bowen	223,418	242,680	242,680	268,330	25,650	
Special LTC Tax Requisition	110,500	98,500	98,500	98,500	0	
Interest Income	63,629	50,000	65,000	60,000	10,000	
Grant income for projects	16,965	150,000	25,000	50,000	(100,000)	
Other Income	10,214		2,000			
Total Revenue	6,989,304	**7,143,511**	**7,035,512**	**7,246,969**	103,458	*1.4%*
Expenses						
Amortization	67,668	65,000	65,000	65,000	0	
Applications sponsored by EC	0	5,000	5,000	5,000	0	
Audit	16,825	20,000	20,000	19,000	(1,000)	
Bank Charges & Interest	3,507	5,000	5,000	5,000	0	
Board of Variance	138	1,500	1,500	1,500	0	
Carbon Offset Purchases	549	1,500	1,500	1,500	0	
Communications	23,447	28,000	28,000	28,000	0	
Contingency	0	17,500	17,500	17,500	0	
Contract Services	134,385	197,178	301,000	182,000	(15,178)	
Elections		5,000	0	130,000	125,000	
Insurance	107,162	110,000	106,500	106,382	(3,618)	
Information Systems	171,486	200,000	165,000	208,750	8,750	
Islands Trust Fund Administration	96,489	118,000	129,044	118,000	0	
Land Title Registrations	4,067	3,000	3,000	3,000	0	
Legal	25,228	255,000	197,000	220,000	(35,000)	
Local Trust Committee	87,932	103,900	92,900	102,300	(1,600)	
Meetings	126,247	139,000	139,000	162,000	23,000	
Memberships	13,657	15,000	12,000	16,000	1,000	
Notices - Statutory & Non-Statutory	31,714	18,000	19,700	18,000	0	
Office	473,131	492,200	495,000	496,150	3,950	
Recruitment	11,199	5,000	5,000	5,000	0	
Safety	4,175	5,000	6,080	5,000	0	
Salaries & Benefits	4,137,902	4,412,800	4,269,455	4,505,919	93,119	
Telephone	57,810	53,200	42,500	39,350	(13,850)	
Training	107,638	141,000	146,000	147,350	6,350	
Travel	82,370	86,500	99,000	103,000	16,500	
Trustee Remuneration	535,227	540,233	540,233	541,768	1,535	
Operating Budget Subtotal	6,319,953	7,043,511	6,911,912	7,252,469	208,958	*3.0%*
CAPITAL						
Information Systems related	39,809	71,500	107,000	143,000	71,500	
Office	21,355	30,000	30,000	130,000	100,000	
Capital Subtotal	61,164	101,500	137,000	273,000	171,500	*169.0%*
PROJECTS						
Project - Funded by Grants	0	150,000	0	50,000	(100,000)	
Project - Funded by Special requisition	105,894	98,500	113,500	98,500	0	
Strategic Plan objectives	43,523	203,000	196,500	258,000	55,000	
LTC Projects	58,002	172,000	96,150	50,000	(122,000)	
Projects Total	207,419	623,500	406,150	456,500	(167,000)	*-26.8%*
Total Expenditures	6,588,536	7,768,511	7,455,062	7,981,969	213,458	*2.7%*
Net Surplus (Shortfall) (Revenues - Expenditu	400,768	(625,000)	-419,550	(735,000)	(110,000)	
Add non-cash Item - amortization		65,000	65,000	65,000	0	
Transfer from LTC Specific Fund				50,000	50,000	
Transfer from GR Surplus Fund		560,000	354,550	620,000	60,000	
Surplus (deficit)	400,768	0	0	0	0	

Islands Trust			
Budget Requests Summary			
2018/19 Draft 2 Budget			
		Amount	Budget Line
Funded by other sources	Funded by Grants	*50,000*	
offsetting revenue accounts	Funded by Special Property Tax Requisition	*98,500*	
	Funded by LTC Project Specific Reserve Fund	*50,000*	
	above not included in totals		
STRATEGIC PLAN	Policy Statement Amendment - Engagement Strategy	*35,000*	72300-150
	TPC	*25,000*	72300-150
	Salish Sea Conference	*14,000*	72300-110
	LPC Shoreline Marine Mapping	*15,000*	72300-590
	LPC Toolkit - Protecting Coastal Douglas Fir	*40,000*	72300-590
	Extend First Nations consulting	*85,000*	72300-590
	Islands Trust Fund - Management Planning	*30,000*	72300-590
OPERATIONAL	Electronic Data Management	*14,000*	72300-820
	Election	*130,000*	57000
	SSI Electric vehicle (net)	*5,000*	
	Trustee laptops	*30,000*	55100-100
	Info Services - Microsoft Office upgrade	*43,000*	55100-100
	Phase 2 office renovation	*100,000*	69500
	TOTAL PROJECTS	***566,000***	
STAFF	TAS Program Coordinator	*75,000*	salaries
	Extend temporary Freshwater Specialist	*94,000*	salaries
	NO Auxilliary planning staff	*10,000*	salaries
	TOTAL STAFF	***179,000***	

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR

Initiated by: Clare Frater, Director Trust Area Services	**Budget Source:** Trust Council Budget **Budget Amount:** $35,000
Business Area: Trust Area Services	
Name of Request : **Policy Statement Amendment Project**	
Date initiated: 10/10/2017	**Date required:01/04/2018**

1. **BACKGROUND** *(A brief description of the current situation.)*

The Islands Trust Council has assigned the Executive Committee, with involvement from Trust Programs Committee as appropriate, to coordinate a review of the Introduction, Part I, Part II and Schedule 1 – Definitions sections of the Policy Statement. The 2018/19 budget funds will be used to complete the amendment process, including: continued First Nations' meetings, administration of referrals to 80+ agencies/First Nations, correspondence management and legal review.

The 2016-17 budget included $82,000 for the Policy Statement amendment project. In that year, $26,000 was spent, primarily on the State of the Islands research and interim report.

The 2017-18 budget includes $48,000 for the Policy Statement amendment project. Staff predict that only $13,000 will be spent this fiscal and that $35,000 will be needed in 2018-19 for First Nations and public engagement, legal review and printing.

2. **PROBLEM STATEMENT/OBJECTIVES** *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

The objectives are:

- Improved awareness of islands Trust
- Updated preamble and definitions
- Improved acknowledgement of First Nations history and interests

- Improved relationships with First Nations
- Re-familiarize all parties with amendment processes
- Inform workload and budget estimates to Part III

3. PROJECTED RESULTS/DELIVERABLES *(How does this address the objectives described above?)*

In scope:

- First Nations engagement
- Public engagement
- Drafting/legal review
- Referral process

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

- Not proceed at this time or postpone until future fiscal year.
- Proceed in 2018/19 with a scaled down or scaled up scope.

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

Policy Statement Amendment process that addresses Part I, Part II and the Definitions is completed, informed by input from First Nations, community members and referral agencies .

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

This is a significant undertaking and all communications will be approved through Executive Committee and/or the Chief Administrative Officer. Any changes would be approved by the Executive Committee and/or Trust Programs Committee.

7. BENEFIT/COST ANALYSIS SUMMARY *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

The cost of the project is $35,000 (note that $35,000 allocated to this project in 2017/18 was not spent and returned to General Revenue Surplus Fund). Benefits are as stated as above.

8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended)*

Approve program budget request and scope as identified.

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

All purchasing processes will follow organizational policies.

Clare Frater	October 11, 2017
Initiator	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received:	**Approved: X☐ YES ☐ NO**
Next steps: **Forward to FPC**	

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	October 18, 2017
From:	Clare Frater, DTAS	**Date Prepared:**	September 22, 2017

PURPOSE:

To advise Financial Planning Committee of **$25,000 budget requests** for 2018/19 Fiscal Year from the Trust Programs Committee

BACKGROUND:

On August 21, 2017 the Trust Programs Committee passed the following motion:

That the Trust Programs Committee request that Financial Planning Committee include $25,000 for Trust Programs Committee Strategic Plan projects in the 2018/19 fiscal year budget.

The $25,000 will be used to advance the following Strategic Plan projects assigned to Trust Programs Committee:

- Advocacy on agricultural policies (T.5.4.1, T.5.4.2,T5.4.3)
- Facilitation of exploration of intra and inter-islands transportation routes (T 5.6.1,T 5.6.2)
- exploring opportunities and benefits of cooperating with First Nations and others to seek nominations of the Trust Area as a UN Biosphere Reserve. (T.8.2.1, T.8.2.2)

TPC also discussed that Trust Council may wish to add activities regarding species at risk to the Strategic Plan for 2018-2019 but the scope of those activities and TPC's potential role are as yet unknown.

ATTACHMENT(S):

No attachments

FOLLOW-UP:

Advise Trust Programs Committee of Financial Planning Committee recommendations.

Prepared By: Clare Frater, Director, Trust Area Services

Reviewed By/Date: **Management Team/October 5, 2017**

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR

Initiated by: Clare Frater Director of Trust Area Services	**Budget Source:** Trust Council Budget **Budget Amount:** $14,000
Operational Unit: Executive	
Name of Request Salish Sea Ecosystem Conference	
Date initiated: September 22, 2017	**Date required:** April 1, 2018

1. **BACKGROUND**

   The 2018 Salish Sea Conference will be held in Seattle, April 4-6, 2018. This is the largest and most comprehensive event of its kind in the region and brings together an outstanding network of scientists, First Nations/tribal government representatives, resource managers, community leaders, policy makers, educators and students to teach and learn about the latest scientific research related to the ecosystem. Staff/trustee attendance at past conferences has had the following results: increased awareness of Islands Trust projects, incorporation of emerging research and policy into Islands Trust decisions, and development of networks of relationships both local and transboundary.

2. **PROBLEM STATEMENT/OBJECTIVES** *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

   To give consideration within Islands Trust to the incorporation of some of the concepts/information spoken about at the Salish Sea Conference.
   To be a leader and innovator in how we protect and restore our ecosystem.

3. **PROJECTED RESULTS/DELIVERABLES**
   (How does this address the objectives described above?)

   Funding will allow us to procure conference sponsorship, including booth display materials, and provide registration and travel costs for staff and trustees attending.

4. **ALTERNATIVES CONSIDERED** *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, financial implications, resource requirements and*

   Not attend the conference in 2018.

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

Active participation by trustees in staff.

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

None.

7. BENEFIT/COST ANALYSIS SUMMARY *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

Raise awareness of the Islands Trust and increase staff and trustee knowledge about the latest scientific research on the state of the Salish Sea ecosystem and related policy developments in order to ensure that future Islands Trust actions are based on the best available information.

Associated cost are estimated to be $14,000:

- Conference booth - $2,000
- Materials for booth - $500
- Travel costs (based on registration and travel for 4 staff and 2 Executive Committee members)

8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended)*

Approve the funding as requested.

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

As per policy.

Clare Frater, Director Trust Area Services	October 23, 2017
Initiator	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received: October 24, 2017	**Approved: X☐ YES ☐ NO**
Next steps: **Forward to FPC**	

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	October 18, 2017
From:	David Marlor, DLPS	**Date Prepared:**	September 15, 2017

PURPOSE:

To advise Financial Planning Committee **of $55,000 budget requests** for 2018/19 Fiscal Year from the Local Planning Committee

BACKGROUND:

On August 17, 2018 the Local Planning Committee passed the following two motions:

> *That the Local Planning Committee request that $15,000 for shoreline marine planning project be included in the 2018/19 fiscal year budget.*
>
> *That the Local Planning Committee request that up to $40,000 be included in the 2018/19 fiscal year budget to develop a tool kit to identify planning issues involved in protecting Coastal Douglas-fir and associated ecosystems and/or to develop a toolkit to assist Local Trust Committees and Bowen Island Municipality in using land use planning tools to reduce community ecological footprint in order to address objectives of the 2014-2018 Islands Trust Strategic Plan.*

The $15,000 for shoreline marine planning will support Trust Council's Strategic Plan objective 2.1"to use planning tools for shoreline protection" by undertaking work on shoreline/marine planning.

The $40,000 would either be used to hire a consultant to work on Trust Council Strategic Plan objective 1.7 "use land use planning tools and decisions to protection Coastal Douglas-fir and associated ecosystems" by developing a planning toolkit to illustrate how to protect Coastal Douglas-fir and associated ecosystems. Alternatively, the $40,000 would be used to work on 3.2 "support efficient and sustainable transportation systems and infrastructure" by developing a toolkit to assist local trust committees and Bowen Island Municipality in using land use planning tools to reduce community ecological footprint.

ATTACHMENT(S):

No attachments

FOLLOW-UP:

Advise Local Planning Committee of Financial Planning Committee recommendations.

Prepared By: David Marlor, Director local planning services/September 15, 2017

Reviewed By/Date: Management Team/October 5, 2017

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR

Initiated by: David Marlor Director of Local Planning Services	**Budget Source:** Local Planning Services Consulting Budget **Budget Amount:** $85,000
Operational Unit: Local Planning Services	
Name of Request Extend funding for 2018/19 Fiscal year for First Nations consulting	
Date initiated: September 15, 2017	**Date required:** April 1, 2018

BACKGROUND

In 2016 Trust Council approved funding for a Temporary Senior Intergovernmental Policy Advisor (SIPA). This position began in June 2016 and will end on March 31, 2018.

The position has provided extensive additional value in the area of improving our engagement and relations with all 36 First Nations with an interest in the Trust Area. The work has involved policy amendments at the Trust Council level as well as new procedural approaches to engaging First Nations during development applications and during local trust committee initiated projects. The position has also provided input into the Islands Trust Policy Statement Review, and undertaken community outreach and educational session on the islands in relation to First Nation issues. By March 31, 2018, deliverables will include documentation for planning services on the new approach to First Nations engagement, a in-house database of all First Nations accessible to staff and trustees, and a strategy to engage first nations for the Islands Trust Policy Statement Review.

Generally the position has been well received as adding value to the organisation, and helping the organisation improve its approach and relations with First Nations. In reviewing the position and our organisation needs beyond March 31, 2018, Staff is of the option that there is still some outstanding work with First Nations that should be completed. Further, there is a need for an advisor to staff and trustees on First Nations engagement and issues that may arise. With this in mind, Staff recommend that Trust Council should continue provide funding for a consulting position at the current hours of service levels ($95,000). Beyond March 31, 2019, the funding could be reduced to $50,000 to provide staff and trustees with access to a consultant on issues that arise and continuing engagement with First Nations.

Appendix 1 contains a chronological list of specific projects and documents completed by the Senior Intergovernmental Policy Advisor position.

1. **PROBLEM STATEMENT/OBJECTIVES** *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

   To ensure that work undertaken in improving relations with First Nations continues beyond March 31, 2018.

2. **PROJECTED RESULTS/DELIVERABLES**
   (How does this address the objectives described above?)

   Funding will allow us to continue to contract with a specialist on First Nations.

3. **ALTERNATIVES CONSIDERED** *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, financial implications, resource requirements and*

   1. Approve funding less than requested. This would result in less hours being available and less deliverables completed over the 2018/19 Fiscal Year.
   2. Not fund the position. This may result in First Nations relations not advancing beyond where the organisation is today. Lack of a specialist could result in regression of relations.

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

   Continued advances in relationship building with first nations. Noticeable organisational change in approach in dealing with First Nations.

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

   None. The recommended approach would result in status quo in regard to current processes.

6. **BENEFIT/COST ANALYSIS SUMMARY** *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

   Improve and advance relationship with First Nations.

7. **RECOMMENDED DECISION (***Clearly outline the decision being sought and why this particular decision is being recommended)*

   Approve the funding as requested.

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

   As per purchasing policy.

David Marlor, MCIP, RPP	September 15, 2017
Initiator	Date

David Marlor, MCIP, RPP
Director

September 15, 2017
Date

REVIEWED BY MANAGEMENT TEAM:	
Date received: October 5, 2017	**Approved: X ☐ YES ☐ NO**
Next steps: **Forward to FPC.**	

Appendix 1: Work completed by Senior Intergovernmental Policy Advisor from July 2016 to August 2017.

July 2016

Trust-Wide/Corporate Initiatives:

- Initial Policy Statement Analysis for FN Engagement
- FN Engagement Strategy for Policy Statement Amendments
- Summary of Key Concerns/Priorities Already Stated by First Nations to Islands Trust
- Advice, research, editing and review of multiple initiatives

Local Trust Committees

- DENMAN LTC: Letter of Invite to a Community to Community meeting with Snuneymuxw Nation

August 2016

Trust-Wide/Corporate Initiatives:

- Initial list of 36 First Nations with asserted rights and title, and treaty rights in the Trust Area
- Request For Decision to Executive Committee: Advocacy Regarding Archaeological Sites)
- Request For Decision to Executive Committee: First Nations Relationship Building Principles
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives

Local Trust Committees:

- SSI LTC: Pilot Proposal for Amended FN Referral Letters and Process

September 2016

Trust-Wide/Corporate Initiatives:

- Draft First Nation Language and Tone Guide
- Draft FN Database Organization Initial draft of 21 month program for SIPA
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives

October 2016

Trust-Wide/Corporate Initiatives:

- Performance Review of Proposed 21-month Program Outcomes for SIPA
- Finalized List of 37 First Nations in Trust Area with asserted Aboriginal rights and title and treaty rights
- Overall Engagement Strategy on Policy Statement Amendments
- Request for Decision to Trust Council: Adoption of First Nations Principles as Policy
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives

Local Trust Committees:

- SATURNA LTC: Staff Report on Saturna FN Reconciliation Development
- SATURNA LTC: C2C Funding Application

November 2016

Trust-Wide/Corporate Initiatives:

- Request for Decision to Trust Council: First Nations and Public Engagement
- Initial Weight-of-Claim Categories for trustees and staff to prioritize FN relationship-building priorities
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Launching FN webpage on Islands Trust website

Local Trust Committees:

- HORNBY LTC: Staff Report on Long term relationship-building program with local First Nations
- GABRIOLA LTC: Letter to Snuneymuxw Nation Congratulating on their Specific Claim Settlement
- SATURNA LTC Community Event: SENĆOŦEN History of Saturna Islands

December 2016

Trust-Wide/Corporate Initiatives:

- FN Relationship Building Schedule of Tasks Dec.2016 – March 2017
- **PRESENTATION:** Trust Council presentation on Douglas Treaties and the Gulf Islands
- Briefing for Trust Council on Marine Protection Tools
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website

Local Trust Committees:

- N. PENDER LTC (and S. PENDER LTC): Staff Report on Long term relationship-building program with local First Nations
- **PRESENTATION**: N. Pender Community presentation and Discussion
- SATURNA LTC: Letter of Appreciation for Engagement with Saturna Island Community and an invitation to a C2C (Community to Community) meeting

January 2017

Trust-Wide/Corporate Initiatives:

- List of 37 First Nations in the Trust Area, organized by tribal associations and including website links and contact information
- Revised presentation for website and community presentations: Douglas Treaty and the Gulf Islands
- Map of 37 First Nations using location coordinates of band offices
- Update on 27 First Nation Initiatives in Islands Trust Area
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website

Local Trust Committees:

- SSI LTC: In-Camera Staff Report: First Nations Heritage and Cultural Site Inventory + First Nations Relationship Building (no document link available)

- THETIS LTC: Letter to Penelakut Seafoods on the successful passing of bylaw No. 97

February 2017

Trust-Wide:

- New presentation of 37 First Nations and the Gulf Islands, presented at February 2017 LPS Professional Development Day (and to VIU's planning students)
- Request for Decision to Trust Council on Marine Protection Tools
- Public handout for staff and trustees to use: February update on FN initiatives, FN websites, new FN Engagement Principles Policy and FN Marine Priorities as found in available FN marine use plans
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website

Local Trust Committees:

- MAYNE LTC: Staff Report on Long term relationship-building program with local First Nations
- SATURNA LTC: Staff Report on Project Charter for First Nations Reconciliation Activities

March 2017

Trust-Wide:

- March update on FN Initiatives
- Trust Council presentation on archaeology and FN Issues
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website

Local Trust Committees:

- LASQUETI LTC, DENMAN/HORNBY LTC and GABRIOLA LTC combined application for C2C funding MAYNE LTC: Staff Report on First nations reconciliation
- Mayne community presentation and discussion
- Thetis Community Presentation and Discussion

April 2017

Trust-Wide:

- First Nations and Public Engagement Project Status Report: July 2016 – March 2017
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives (including FN contacts for SWIIPA)
- Expanding FN webpage on Islands Trust website
- Trust Fund Board of Directors presentation and discussion

Local Trust Committees:

- DENMAN/HORNBY LTCs: Staff Report on Developing a Shared Narrative of Hornby/Denman Island with local First Nations
- GAMBIER LTC: Staff Report on Developing a Shared Narrative of Gambier Island with local First Nations

- Lasqueti Community Map Party and FN Presentation and Discussion
- Galiano Community presentation and Discussion

May 2017

Trust-Wide:

- Briefing Note to Trust Council for FN and Marine Work Update
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website
- **PRESENTATION**: Regional Conservation Plan Workshop (ITF) May 1 (Nanaimo) and May 4 (Sidney)

Local Trust Committees:

- MAYNE LTC: Staff Rep[ort on Shared Narrative of Place with Tsartlip

June 2017

Trust-Wide:

- Letter to Omni Group, in support of Penelakut Tribe request for access for archaeological research
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website

Local Trust Committees:

- SATURNA LTC: Staff Report on Draft OCP Amendments
- GABRIOLA LTC: Community to Community Funding Application
- **PRESENTATION**: Bowen Community Presentation and Discussion at BIM Council meeting
- **PRESENTATION**: Hornby Community presentation and Discussion
- **PRESENTATION**: Denman Community presentation and Discussion

July 2017

Trust-Wide:

- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website

Local Trust Committees:

- GABRIOLA LTC: Staff Report and Project Charter
- SATURNA LTC: Text for 13-Moon Sign for Saturna Community
- HORNBY LTC: Staff Memo on K'omoks leadership day with Denman and Hornby trustees
  GAMBIER LTC: Revised Staff Report on Shared Narrative of Place with Squamish
- **PRESENTATION:** Keats community presentation and discussion (with Sonja Zupanec)

August 2017

Trust-Wide:

- Request for Decision to Executive Committee on Policy Statement Amendment First Nations and Public Engagement Plan
- PowerPoint on Policy Statement Amendment Process
- Database Research for Key FN Documents for Trustees and Staff to start reading and using (sharing through emails and LAN)
- Advice, research, editing and review of multiple initiatives
- Expanding FN webpage on Islands Trust website

Local Trust Committees:

- **PRESENTATION**: Mudge Island community presentation and discussion
- SSI LTC: In-Camera Staff Report on Next Steps for SSI Heritage Inventory Study (document not available)

Follow-Through Tasks Currently Underway for September 2017 to March 2018

Trust-Wide:

- FN Database Completion and Protocols for updates
- Shoreline Protection Work Plans for three pilot LTCs:
  - Lasqueti LTC and Tla'Amin Nation,
  - Denman/Hornby LTCs and K'omoks Nation and
  - Galiano LTC and Penelakut Tribe
- Staff and Trustee FN Orientation Program, including FN Language and Tone Guide, PowerPoint presentations and cultural sensitivity training
- Policy Statement FN Engagement Plan and Implementation
- Referral Efficiency Workshop with FN Referral staff
- FN Webpage Design to capture all FN-related work and Protocols for updates

Local Trust Committees:

- SATURNA LTC: (1) Provide support and FN connections for a 13-moon community sign and (2) Work with trustees to finalize a text for an OCP amendment to the "Deep History" of Saturna Island
- MAYNE LTC: October workshop with Tsartlip members on SENCOTEN language revival
- S.PENDER AND N. PENDER LTCs: (1) Follow-up with Saanich Tribes and Tribal School on final processes to access James Island and (2) a Project Charter for an early spring FN workshop at the Canal site.
- GALIANO LTC: In coordination with Penelakut Tribe, develop the Dock Review and a Dock Management Plan
- SALT SPRING LTC: (1) Share the SSI FN Heritage Inventory Study with the 13 FNs with asserted rights and title, and treaty rights, on SSI and (2) work with trustees to finalize a text for an OCP amendment reflecting the "Deep History of SSI"
- THETIS LTC: Explore Valdez Island Conservancy willingness to engage with Lyackson First Nation
- GABRIOLA LTC: (1) Community Presentation and Discussion in September and (2) a Follow-up Presentation by members of Snuneymuxw Nation
- DENMAN AND HORNBY LTCs: (1) Community presentation by members of K'omoks and (2) a Shoreline protection work plan and (3) work with trustees to finalize a text for an OCP amendment reflecting a "deep History of Denman and Hornby Islands".

- LASQUETI LTC: Work with Tla'Amin Nation about how and when to approach other FNs with interests in Lasqueti about the shoreline protection program developed by the Island Planner, Sonja Zupanec
- GAMBIER LTC: (1) Amend LTC business templates (agendas, letters, etc) to reflect simple bilingual phrases (English and Squamish) and (2) work with the Squamish Education Department to determine additional phrases (and pronunciation guide) that can be incorporated into other bilingual documents
- BOWEN ISLAND MUNICIPALITY: Share all Squamish bilingual opportunities that Gambier LTC implements and other LTC projects to acknowledge "Deep History" in OCPs

BUSINESS CASE

Islands Trust

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

TO BE COMPLETED BY INITIATOR	
Initiated by: Jennifer Eliason Manager, Trust Fund	**Budget Source:** Trust Fund Budget **Budget Amount:** $30,000
Operational Unit: Trust Fund	
Name of Request Property Management Plans	
Date initiated: September 18, 2017	**Date required:** April 1, 2018

1. **BACKGROUND**

   Trust Fund Board (TFB) Policy 2.3 Acquisition and Management of Land states that the Board will prepare and approve a management plan for each property it acquires as a nature reserve, providing details on the scope and extent of the threats found in the area and provide recommendations for how best to address them. The Board aims to approve a management plan for its properties within one year of acquisition, and to update each plan approximately every ten years. Currently twelve TFB Management Plans are ten years old or older. The TFB has also recently acquired a nature reserve on Thetis Island with significant First Nations history, and intend to invite local First Nations to participate in the planning process.

2. **PROBLEM STATEMENT/OBJECTIVES** *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

   To update 3-4 nature reserve management plans that are 10+ years old
   To initiative development of Moore Hill Nature Reserve Management Plan
   To improve the ecological data, surveying for species and ecosystems at risk and related management strategies
   To incorporate indigenous knowledge and First Nations history in plans

3. **PROJECTED RESULTS/DELIVERABLES**
   (How does this address the objectives described above?)

   Contracting development of baseline information and writing of plans
   Public and partner consultation (meeting and via website)
   Referral to First Nations with interests; meetings/site visits with First Nations as requested
   Review and approval by TFB
   LTC referral only if it meets policy criteria

4. ALTERNATIVES CONSIDERED *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, financial implications, resource requirements and*

Attempt to complete the work with current staff.
Complete only a portion of the identified work plan.

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

Knowledgeable and effective resources are available to complete the work
Participation from First Nations and communities

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

None.

7. BENEFIT/COST ANALYSIS SUMMARY *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

Completion of this work puts TFB in compliance with Policy 2.3 Acquisition and Management of Land.

Associated cost are estimated to be $30,000:

- 3-4 Nature Reserve Management Plans updated and revised @$6,000-$7,000 each - $24,000
- Initiate planning process for Moore Hill Nature Reserve, including honorarium/site visits for First Nations - $6,000

8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended)*

Approve the funding as requested.

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

As per policy.

Jennifer Eliason, Manager Trust Fund Board	September 18, 2017
Initiator	Date
Clare Frater, Director Trust Area Services	September 18, 2017
Director	

REVIEWED BY MANAGEMENT TEAM:	
Date received: October 5, 2017	**Approved:** X☐ **YES** ☐ **NO**
Next steps: **Forward to FPC**	

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR	
Initiated by: Carmen Thiel, Manager Legislative Services	**Budget Source:** Administration budget for 2018/19 **Budget Amount:** $14,000
Operational Unit: Executive Office	
Name of Request: Electronic Data Management Project (cont'd)	
Date initiated: September 27, 2017	**Date required:** April 1, 2018

1. **BACKGROUND** (*A brief description of the current situation*.)

   In April, 2011 Trust Council adopted a records classification system that was initially implemented for paper files of the Islands Trust. In 2011 Legislative Services created a formal document management system for paper records as part of the overall records management program for Islands Trust. The records management program aligns industry best practices for records management with Islands Trust legislative requirements.

   The second phase of the overall records management program, which began in the 2017/18 fiscal year, is to move electronic records to the new network folder structure for electronic documents, created in 2017. The new structure meets the legislative and operational records management requirements of Islands Trust.

   The new system will give staff certainty around the naming and retention of electronic records and emails and provide Islands Trust with the ability to retain and gather electronic documents required under the Freedom of Information and Protection of Privacy Act (FOIPPA).

2. **PROBLEM STATEMENT/OBJECTIVES** (*What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?*)

   This proposal is for:

- completion and follow-up of the project to migrate existing electronic records to the new network folder structure on the Islands Trust's storage area network (SAN), based on the classification system adopted by Trust Council in April, 2011.
- follow-up work includes assistance with renaming older permanent records in accordance with the new standardized naming convention for electronic documents.
- The SAN structure will require ongoing changes, additions and maintenance to be done by technical staff and consultants.

Proposed timeline subject to change:

- By June 2018, migration of current electronic records from the existing SAN structure to the new structure should be substantially complete and the old network folder structure will become 'read only' for a period of time until it is obscured. Work to rename/migrate documents to the new structure began in October 2017.
- By March 2019 the renaming of specific categories of past permanent records such as agendas, minutes, bylaws, agreements, etc. could be substantially completed with consulting assistance. This work is detailed and labour intensive and staff capacity to participate is limited due to other daily work priorities.
- Funding should be put in place for annual maintenance of the SAN structure and to cover applications which may be developed in-house to help staff navigate the system. An example of this would be an application to streamline the naming of each new document.

3. PROJECTED RESULTS/DELIVERABLES (*How does this address the objectives described above*?)

The new structure will provide Islands Trust management and staff with:

- A secure storage location to save permanent electronic files
- The ability to manage and maintain retention schedules on electronic documents
- Formalize the digital document management process within Islands Trust

The following are the deliverables of the project:

- Complete the migration of current electronic records to the EDM in the event that it has not been completed during the 2017/18 fiscal year
- Technical support for the new SAN structure such as adding new file categories and applying permissions and retention codes to them
- Possible development of an application to help staff apply the naming convention to each new document created.

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

Option 1
Complete implementation and follow-up work, such as renaming old permanent records using the new naming convention, without the assistance of a contractor who has previously assisted other local governments with similar work.
In house staff do not have the time or expertise required to assist all staff with decision making to cut over to a new system within a short time period. Implementing over a longer period of time is likely to reduce staff buy-in to the program, giving them time to put unacceptable structures in place in order to avoid having to apply EDM concepts.

Option 2
Hire a contractor, who has previously assisted other local governments with similar work. For any migration work not completed during the 2017/18 fiscal year, the contractor would work with each business unit with migration of existing documents to the new file structure by assisting and training the project team members and champions in each office to cut over to a new system within a short period of time. This will enable Islands Trust to benefit from lessons learned by other local governments.

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

Critical Success Factors
- Ongoing support from Sponsor and Management
- Strong Change Management planning
- Staff buy-in of this new process
- Project is adequately resourced
- Project completes on time

Risk Factors
- Limited or no project budget
- Project team staff leaving the organization before completion of the project
- Limited staff resources
- 100% compliance is necessary to ensure the success of this project

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

The EDM team has applied formal project management procedures throughout the project to date. They have identified all of the stakeholders and assessed the impact and level of influence of each. Interviews have been conducted with the members of the Management Team who have all indicated their support for this project.

The Islands Trust Communications Specialist has assisted the EDM team with the development of a communications plan and the creation of communications material.

Ongoing presentations and training will continue to be done in each office (SSI, NO and Victoria) by members of the EDM team. Feedback and discussions will be monitored and responded to.

7. **BENEFIT/COST ANALYSIS SUMMARY** (*Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years*?)

The following table represents one-time project costs during Fiscal 2018/19.

Item	**Details**	**Cost**
Consulting Fees	Hire consultant to complete migration process of current documents to the new system and do follow-up tasks, including renaming of older documents to new naming convention	$ 7,000
Technical Support	Maintenance of new SAN structure and contribution to development of application for naming documents	$ 5,000
Travel	For project team to go to offices to train staff	$ 1,000
Contingency		$ 1,000
TOTAL		**$14,000**

8. **RECOMMENDED DECISION** (*Clearly outline the decision being sought and why this particular decision is being recommended*)

The preferred option is Option 2 to hire a contractor who has previously assisted other local governments with similar work. This is being recommended so that Islands Trust can complete implementation within a shorter period of time and ensure that the file structure and naming conventions are in place and understood by staff. In addition Islands Trust will benefit from lessons learned by other local governments.

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

It is recommend that a direct award of consulting services take place to a known vendor who is already familiar with our file structure and records and who has experience implementing similar projects with more than one local government.

Initiator – Carmen Thiel   Date   September 28, 2017

REVIEWED BY MANAGEMENT TEAM:	
Date received: October 5, 2017	Approved: X□ YES □ NO
Next steps: - Forward to FPC	

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	October 18, 2017
From:	Manager Legislative Services	**Date Prepared:**	October 5, 2017

PURPOSE:

To advise Financial Planning Committee of a **$130,000 budget request** for 2018/19 for the November 2018 election.

BACKGROUND:

The current four year term for Trustees ends in 2018. An election will be held in November. A budget for the election has been estimated based on 2014 actual costs.

Budget for 2014 Elections in the 2014/15 budget was:	$118,000
Actual amount spent was:	$113,000
Budget estimate for 2018 Elections in 2018/19 is:	$130,000

It has been the practice of Islands Trust to fund the election from the General Revenue Surplus Fund.

ATTACHMENT(S):

No attachments

FOLLOW-UP:

Incorporate in the 2018/19 Budget.

Prepared By: Carmen Thiel, Manager Legislative Services

Reviewed By/Date: **Cindy Shelest, Director Administrative Services**
Management Team/October 5, 2017

BUSINESS CASE
Islands Trust

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

TO BE COMPLETED BY INITIATOR

Initiated by: Shelley Miller, Planner 1, Salt Spring Island, Local Planning Services	**Budget Source**: **(describe)** **Initial Startup Cost:** $86.00 **Annual Net Cost:** • $4860.16 per year for three year pilot project; or • $6933.52 per year for two year pilot project. **Annual Gross Cost:** • $8993.10 per year for three year pilot project; or • $11,066.46 per year for two year pilot project. This investment will reduce Islands Trust expense claim payments of approximately $4132.94 per year. This investment is also expected reduce the amount of carbon credits purchased by the Islands Trust.
Operational Unit: Salt Spring Island (SSI), Local Planning Services (LPS)	
Name of Request (*identify the problem, opportunity or need):* An office vehicle is a sustainable development initiative with environmental, social and economic benefits that will: support the operational requirements of the SSI LPS office; reduce the Islands Trust greenhouse gas emissions; limit the Islands Trust dependence on staff's personal vehicles; improve organizational cost effectiveness and resilience; and improve the Islands Trust image in the community.	
Date initiated: August 7, 2016	**Date required**: As soon as reasonably possible.

1. BACKGROUND (*A brief description of the current situation*.)
The SSI LPS office has never had an office vehicle dedicated to supporting its operational requirements. Rather, the SSI LPS office has been relying on staff's personal vehicles, and the occasional use of taxi services, rental cars, public transit and/or staff walking or biking. While other Islands Trust offices have the opportunity to use 'car share' services, there is no such service on Salt Spring Island.

Furthermore, the SSI Earthday 2015 Inventory identified "1 hybrid SSI vehicle for office to be used for site inspections, meetings, etc." as a way of making the SSI LPS office more environmentally friendly. The 2008 Islands Trust Corporate Climate Action Plan lists transportation related goals, which includes traveling in low emission vehicles. Strategies for achieving this goal include renting and leasing hybrid vehicles. Therefore, this proposal is also a follow up to the Earthday challenge and the Islands Trust Corporate Climate Action Plan.

2. PROBLEM STATEMENT/OBJECTIVES (*What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?*)

The current situation results in issues relating to staff, the Islands Trust resource expenditure and carbon neutral operations, as detailed below.

Staff Related Issues
The reliance on staff vehicles has resulted in various issues, including:

- Staff being unable or unwilling to use their personal vehicle for operational requirements;
- Staff being unable to walk or bike to certain locations to fulfill their job duties;
- Staff being required to drive to work when they would otherwise bike or get a ride;
- Staff paying for increased personal vehicle insurance policy costs and wear and tear on personal vehicles;
- Staff spouses and children being left without transportation while the Islands Trust utilizes their family vehicle for operational requirements;
- Staff incurring personal vehicle damage while using vehicle for operational requirements; and
- BC Government and Service Employees' Union Grievance submissions and settlements.

Resource Expenditure Issues
The reliance on other forms of transportation has resulted in increased expenses for the Islands Trust, including:

- Expenses for use of taxi services and rental cars;
- Increased staff time spent travelling while on public transit or while walking or biking;
- Use of Islands Trust budget when rental cars and taxi services are utilized;
- Use of staff time to organize taxi services and public transportation when needed.

Carbon Neutrality Issues
The reliance on staff vehicles has resulted in issues relating to corporate greenhouse gas emissions, including:

- Increased greenhouse gas emissions from Islands Trust operations; and
- Underestimation of Islands Trust corporate greenhouse gas emissions (see Appendix 1, Table 1).

Please see Appendix 1, Table 1 for a summary of annual mileage expense claims, vehicle allowances as per union agreement, and the associated greenhouse gas emissions. Appendix 2 shows photographs of personal vehicles used for office operations. Figure 1 below (and Appendix 2 - Figure 1) shows the 1996 Ford F150 that accounts for approximately 50% of the Salt Spring Island mileage claims and greenhouse gas emissions associated with mileage.

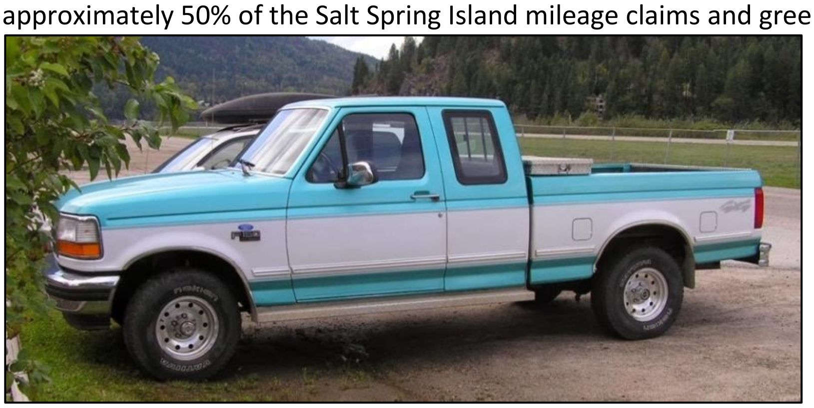


Figure 1: 1996 Ford F150 - Vehicle allowance of 3831 km per year for operational requirements.

This request for an office vehicle addresses multiple strategic items as well as personal and organizational objectives, as detailed below.

Strategic Items

The Islands Trust Corporate Climate Action Plan (2008) states that business travel by staff and trustees represents the largest source of greenhouse gas emissions from Islands Trust operations[1]. The Islands Trust Corporate Climate Action Plan lists transportation related goals, which includes traveling in low emission vehicles. Strategies for achieving this goal include renting and leasing hybrid vehicles. Please see Figure 2 below for detailed information on this strategy quoted from page 13 of the Islands Trust Corporate Climate Action Plan.

Strategy 2: Lease a Hybrid Vehicles

Leasing a hybrid vehicle has the potential to significantly reduce both travel related emissions and to generate economic savings. If a hybrid vehicle is driven approximately 1500 km per month[5], the Trust's emissions would be reduced by 4.5 tonnes and the Trust's monthly operating cost of a leased vehicle would be equal to the mileage reimbursement expenditure for the same distance. Were the leased vehicle to be driven in excess of 1500 km per month, the leased vehicle would then have a lower cost per km than the 2008 mileage reimbursement rater of $0.49/km. There is potential for additional savings if a hybrid vehicle is leased before December 31, 2008, as the Trust may then be eligible for the $2000 Eco-Auto Rebate issued by Transport Canada.

Actions	• Lease a Toyota Prius from Metro Toyota in Victoria • Encourage use of the leased vehicle among staff for work related travel • Develop a sign-out system

Figure 2: Excerpt from the 2008 Islands Trust Corporate Climate Action Plan (see page 13).

This request for an office vehicle is consistent with:

- The Islands Trust Corporate Climate Action Plan and its transportation goals,
- The 2014-2018 Strategic Plan, specifically:
    - Strategy 1.1 to encourage voluntary stewardship of the natural environment,
    - Strategy 3.2 to support efficient and sustainable transportation systems and infrastructure,
- The Salt Spring Island Official Community Plan transportation and climate change objectives, and
- BC Government goals of reaching carbon neutrality.

Personal Objectives

Table 1 below shows SSI LPS job requirements as detailed in the associated Job Profile documents, as well as the actual reasons that staff use their vehicle for SSI LPS operations.

[1] Trust Area Services. (2008). Islands Trust Corporate Climate Action Plan. Retrieved from http://islandstrust.bc.ca/climatechange/pdf/itclimateactionplan.pdf

Table 1: Summary of requirements listed in job profiles and reasons that staff use their personal vehicle for SSI LPS operations.		
Job Title	**Job Profile Requirements**[2]	**Reasons that Staff Use their Personal Vehicle for SSI LPS Operations**
Bylaw Enforcement Officer	• Conducts property visits and site inspection in rural island locations to determine contravention or compliance with land use bylaws. • Must possess and maintain a valid B.C. driver's license • Must be prepared to travel extensively within Islands Trust Area. *No documented requirements with respect to vehicle use.*	• Site visits for bylaw enforcement investigation and complaint response. • Travel to required and optional training, • Travel to LPS Pro-day days and staff meetings.
Planner 1	*No documented requirements with respect to travel, possession of B.C. driver's license, nor vehicle use*	• Local Trust Committee meeting set up, attendance and take down, • Site visits for various development applications, • Travel to required and optional training, • Travel to LPS Pro-day days and staff meetings. • Islands Trust Committee meeting attendance
Planner 2	*No documented requirements with respect to travel, possession of B.C. driver's license, nor vehicle use*	• Local Trust Committee meeting attendance, • Site visits for various development applications, • Travel to required and optional training, • Travel to LPS Pro-day days and staff meetings. • Islands Trust Committee meeting attendance
Island Planner[3]	*No documented requirements with respect to travel, possession of B.C. driver's license, nor vehicle use*	• Local Trust Committee meeting attendance, • Public Hearing attendance,

[2] Retrieved from K:\PMDP\Job Profiles
[3] Island Planner position not included in Appendix 1, Table 1, as the data is not readily available due to 3 staff members filling this position. Given the travel requirements of Island Planners located in Victoria and Gabriola LPS offices, Table 1 is considered an underestimate of current mileage and greenhouse gas emissions.

		• Site visits for various development applications, • Travel to required and optional training, • Travel to LPS Pro-day days and staff meetings, and • Travel from Gabriola/Victoria to the SSI LPS office. • Islands Trust Committee meeting attendance
Legislative Clerk	*No documented requirements with respect to travel, possession of B.C. driver's license, nor vehicle use*	• Public Hearing attendance • First Nations meeting attendance • Travel to required and optional training, and • Travel to LPS Pro-day days and staff meetings.
Office Administrative Assistant	• Making travel arrangements for staff as requested. *No documented requirements with respect to travel, possession of B.C. driver's license, nor vehicle use*	• SSI LPS banking, • Picking up office supplies for SSI LPS, • General errands for SSI LPS office, • Travel to required and optional training, and • Travel to LPS Pro-day days and staff meetings. • Islands Trust Committee meeting attendance
Planning Team Assistant	*No documented requirements with respect to travel, possession of B.C. driver's license, nor vehicle use*	• Local Trust Committee meeting set up, • Travel to required and optional training, and • Travel to LPS Pro-day days and staff meetings.
Regional Planning Manager	• Some overnight travel is a requirement of this position and transportation arrangements must meet the operational requirements of the Islands Trust. • Must have valid BC driver's license. *No documented requirements with respect to vehicle use*	• Local Trust Committee meeting attendance, • Community meetings and Public Hearing attendance, • Site visits for various development applications, • Travel to required and optional training, • Travel to LPS Pro-day days and staff meetings, and

		• Trust-wise meetings, conference and workshops.

Review of all SSI LPS Job Profiles confirms that there is no indication that personal vehicle use is requested nor required[4]. However, SSI LPS operational procedures require staff to travel regularly. The Bylaw Enforcement Job Profile is explicit in this travel requirement. For planners, performing site visits is an inherent part of permit application processing procedures that must be followed when carrying out job requirements. However, there is currently no suitable alternative transportation option for SSI LPS staff to use; the use of personal vehicles is currently the most cost effective option for the Islands Trust SSILPS office. This results in staff being encouraged to utilize their personal vehicle for operational requirements.

Organizational Objectives

Review of Trust Council Policies and Procedures as well as Islands Trust Operational manuals, procedures and policies[5] confirms that there is currently one procedure that references use of staff's personal vehicles: Portal to Portal Reimbursement Procedures 3.1.35, approved March 1, 2017. This procedure outlines when expense claims for portal-to-portal vehicle mileage can be claimed and does not apply to staff on travel status. Trustee Travel Policy 7.2.iii relates to Trustee travel, yet there is no similar policy pertaining to staff. Trust Council Procedure 6.5.iii. – Purchasing Procedure states that "All those claiming expenses are expected to ensure that the most cost effective method of travel is provided". Procedure 3.1.31 – OHS and Wellness Manual indicates that basic first aid kits are available to take on vehicle trips when travelling on Islands Trust business. This procedure assumes that staff are picking up and dropping off first aid kits while travelling in their personal vehicles for work purposes.

The previous Director of Administrative Services sent an email to all staff and trustees in April 2010 regarding Guidelines for Personal Use of Your Vehicle for Islands Trust Business (see Appendix 3). This email has been provided to some staff as part of their orientation package upon commencing working for the Islands Trust. The email provides guidance on vehicle insurance coverage, reimbursement for vehicle travel, reimbursement for repairs or other costs as a result of an accident, and the rental option. Section 4 – The Rental Option states that: "You can rent a car for Islands Trust business if you are unable to use your own vehicle, or don't want to." However, staff are encouraged to utilize their personal vehicle rather than using a rental vehicle.

Table 1 above shows that multiple positions within the SSI LPS require transportation for staff to perform their duties. In accordance with the April 2010 email, staff should not be 'required' to use their vehicle for operational requirements; this is for individual staff members to decide whether they can and/or wish to use their personal vehicle.

As an organization, the Islands Trust is required to follow the Seventeenth Master Agreement between the Government of the Province of British Columbia represented by the BC Public Service Agency and the BC Government and Service Employees' Union (BCGEU Master Agreement). The BCGEU Master Agreement does not explicitly prevent the use, or requirement for use, of personal vehicles. However, the BCGEU Master Agreement does not explicitly authorize employers to require the use of personal vehicles, especially when the use of personal vehicles has not been identified as a condition of employment (see Table 1 above). The BCGEU Master Agreement requires personal vehicle use be reimbursed in accordance with the Section 27.8 of the BCGEU Master Agreement:

[4] Note that an October 2013 Planner 1 Job posting, listed the following job qualification: "must have a valid BC drivers' license and access to a vehicle or be qualified to rent a vehicle although the Job Profile documents does not mention this requirement.

[5] See K:\Manuals\Operations

27.8 Vehicle Allowances
Vehicle allowances for all distances travelled on government business shall be paid to employees required to use their own vehicles in the performance of their duties. The allowance shall cover distance to and from the employee's place of residence up to a total maximum of 32 kilometers, only when the employee is required to have their vehicle at work for use in the performance of their duties.
Vehicle allowance shall be:

Date	*Rate per km*
April 1, 2013	*52¢*
April 1, 2016	*53¢*
April 1, 2018	*54¢*

Two recent grievance submissions have highlighted that the above vehicle allowances have not be honored in full; Specifically, the "distance to and from the employee's place of residence up to a total maximum of 32 kilometers, only when the employee is required to have their vehicle at work for use in the performance of their duties." While the new Portal to Portal Reimbursement Procedures 3.1.35 helps to clarify portal to portal reimbursement, this procedure does not address situations where staff are unwilling or unable to use their personal vehicle for operational requirements.

3. PROJECTED RESULTS/DELIVERABLES (*How does this address the objectives described above*?)

Strategic Items
As stated in the Islands Trust Corporate Climate Action Plan, leasing a hybrid [or other low emission] vehicle has the potential to significantly reduce both travel related emissions and to generate economic savings. Obtaining a low emissions vehicle also represents an opportunity for Corporate Transportation Actions to be reported in the Islands Trust Climate Action Revenue Incentive Public Reports. Lastly, obtaining an office vehicle will ensure the Islands Trust effectively and efficiently maintains carbon neutral operations and its commitment to the BC Climate Action Charter.

Personal Objectives
Obtaining an office vehicle will reduce Islands Trust's dependence on staff's personal vehicles for operational requirements. Staff will no longer feel obligated to bring their vehicle to work to be a collaborative 'team player' and to help Islands Trust be more cost effective. Rather, staff will be able to perform their job duties without any issues relating to their personal vehicle.

Organizational Objectives
Obtaining an office vehicle will likely require development and implementation of a procedure related to the use and maintenance of this vehicle. This will ensure that there are operational procedures relating to staff travel for work purposes. A basic first aid kit could be permanently located in the office vehicle to ensure consistency with Procedure 3.1.31 – OHS and Wellness Manual. Furthermore, provision of an office vehicle will reduce expense claims for vehicle allowances, purchasing of carbon credits, as well as grievances relating to personal vehicle use.

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

Status Quo

The status quo requires zero additional financial investment from Islands Trust as the Islands Trust continues to rely on personal vehicles for operational requirements. This option is inconsistent with Islands Trust Corporate Climate Action Plan and its transportation goals as well as the Salt Spring Island Official Community Plan, Islands Trust Job Profiles and the BCGEU Master Agreement. This option does not promote voluntary stewardship of the natural environment. Financial implications of the status quo include costs associated with expense claims and carbon credits. Furthermore, staff may choose not to use their personal vehicle for work purposes, in which case the Islands Trust would be required to pursue alternative transportation options.

Alternative Transportation

If staff choose not to use their personal vehicle for operational requirements, then the Islands Trust would need to pay for alternative transportation options. Alternative transportation options include the use of taxi services, public transportation and car rentals. Note that car share services are not currently available on Salt Spring Island. Please see Table 2 below for the associated costs of these options, in comparison with personal vehicle use.

Table 2: Estimated cost of alternative transportation options includes the use of taxi services, public transportation and car rentals.*

Transportation Option	Basic Cost	Estimated Annual Cost for the Islands Trust
Personal Vehicles	$0.53 per km	**$4450.94** Based on Total Vehicle Allowance of 8398 km.
Car Rental	Rental Fees: $128.69 per day Gas refueling: $1.22 per Liter	**$7151.69** This cost includes: Rental Fees of $6434.50, based on 50 days of vehicle usage, and Gas refueling costs of $717.19, based on 5998.6 km of mileage. This cost does not include staff time to coordinate rental vehicle use including pick up, drop off and refueling. Note that a minivan rental has proven sufficient to transport 8 staff members to an off-island meeting.
Taxi	$2.27 per km $54.26 per hour for taxi waiting time	$14,430.72 Based on 5998.6 km of mileage, plus estimated waiting time of 15 hours to accommodate site visits. This cost does not include staff time to coordinate taxi service pick up, drop off etc. Note that the use of taxi services for all operational requirements, including off island

		meetings, is unrealistic and likely more expensive than the above estimate.
Public Transportation	Cash Fare: $2.25 10 Tickets: $20.25 Monthly Pass: $50.00	$60.00 for a year of monthly passes This cost does not include a significant amount of staff time for limited bus connections (i.e. every 1-2 hours). Note that additional transportation would also be required for off-island meetings, and on-island work, as the bus routes do not cover large portions of SSI.

*See Appendix 1, Table 1 for more detailed data estimates. Note that the data are estimates only.

Office Vehicle

The Islands Trust has the option of purchasing a new or used vehicle or leasing a new vehicle. Leasing a new vehicle is considered the best option because this is the first office vehicle obtained by the SSI LPS office, and the lease period could be considered as a pilot project.

All-Electric vs. Hybrid

The Islands Trust has the option of leasing an all-electric vehicle or a hybrid vehicle.

All-Electric Vehicles

The all-electric vehicles available in BC range in price from $27,998 to $195,300, with optimum driving ranges of 110 km to 475 km respectively[6]. Please see Table 3 below for a pricing and driving range comparison of two all-electric vehicles, the Nissan Leaf and the KIA Soul EV.

Table 3: Comparison of two all-electric vehicles.

Vehicle	Optimum Electric Driving Range with Full Charge*	Minimum Lease Term Available	Lease Payments
Nissan Leaf S	150 km	3 Years	$667.99 per month for 3 year lease term
KIA Soul EV	172 km	3 Years	$614.98 per month for 3 year lease term**

*Actual driving range may vary

**Additional fees may apply as vehicle must be leased from private leasing company.

Travelling from the SSI LPS office to the Victoria office and return is approximately 120km, while travelling from the SSI LPS office to the Northern office and return is approximately 127km. Based on optimum driving conditions and a fully charged battery, both the Nissan Leaf and the KIA Soul EV should be able to travel from the SSI LPS office to the other LPS offices, and return, on one charge. However, this is entirely based on optimum driving

[6] Plug in BC. (2017). Electric Vehicles Available in B.C. Retrieved from https://docs.google.com/viewerng/viewer?url=http://pluginbc.ca/wp/wp-content/uploads/2017/04/Electric-Car-Handout-8.5x14-CEV-2780-FBC.v3-1.pdf&hl=en_US

conditions and may not be feasible on one charge if detours or additional stops are required. Furthermore, these vehicles would not be able to travel from the Northern office to the Victoria office and return without recharging. Travelling to the outer limits of the Islands Trust area (ex. Denman and Hornby Islands) or outside of the Islands Trust area may not be feasible without recharging on route.

The Nissan Leaf and the KIA Soul EV require charging at an electrical outlet. It takes approximately 24 hours to complete a full charge using a standard 120 V outlet. However, the landlord, BC Hydro, would not permit the vehicle to be charged at the SSI LPS office using a standard outlet and an extension cord due to safety reasons.

Electric Vehicle Charging Station

The landlord, BC Hydro, has been contacted and asked to install an electric vehicle charging station. BC Hydro does not have any plans to install an electric vehicle charging station at 500 Lower Ganges Road. BC Hydro would allow the Islands Trust to install a charging station at the SSI LPS office if Islands Trust covers the costs and regular maintenance. If the Islands Trust installed the charging station, BC Hydro has indicated that the building rent would increase by approximately $100 per month to cover the additional electricity costs. Furthermore, BC Hydro would consider the charging station to be property of BC Hydro. Therefore, if Islands Trust moved offices, or if Salt Spring Island incorporates, this investment would be lost. If the vehicle ends up being stationed at another Islands Trust office, access to an electric vehicle charging station would be required and electricity to recharge the vehicle may come at an additional cost.

Installation of electric vehicle charging stations costs between $2000 and $4000 depending on the location and condition of existing electrical panels. If the Islands Trust signed the West Coast Electric Fleets pledge coordinated by Plug in BC, then the Islands Trust could be eligible to apply for and receive a reimbursement for the purchase and installation of a charging station as part of Plug In BC's Fleet Infrastructure Incentive program[7].

In the absence of an onsite electric vehicle charging station, there are 240V public charging stations on SSI that could be accessed so long as staff were available to oversee regular charging of the vehicle. When the vehicle is used off-island, other public charging stations can be accessed within many Vancouver Island and Lower mainland communities. The charging time would need to be incorporated into staff trips using the vehicle. If using an electric vehicle charging station (a 240 V outlet), it takes approximately 5 hours to complete a full charge.

Hybrid Vehicles

SSI LPS staff concluded that a hybrid vehicle would be the most feasible energy efficient transportation option for the office. Hybrid vehicles do not require re-charging nor do they require installation of an electric vehicle charging station. Hybrids are able to recharge using the gasoline-powered motor and the driving range of a hybrid vehicle would not be limited. A hybrid vehicle is recommended over an electric vehicle due to its fuel efficiency, and its ability to recharge itself using the gasoline-powered motor.

There are a variety of hybrid vehicles available in BC. In 2008, the Islands Trust Corporate Climate Action Plan recommended leasing of a Toyota Prius from Metro Toyota in Victoria. A hatchback Toyota Prius is considered to be the most suitable hybrid vehicle for use by the SSI LPS office. Table 4 shows a comparison of the fuel efficiency and sizing specifications of the Prius C and Prius V. Note that the size specifications included in this table are considered important features to ensure that all SSI LPS office staff can comfortably drive the vehicle, and that the vehicle is suitable for operational requirements including transporting five staff members and miscellaneous gear.

[7] Plug In BC. (2017). Fleet Infrastructure Incentive. Retrieved from http://pluginbc.ca/charging-program/fleet-infrastructure-incentive/

Table 4: Comparison of two suitable Toyota Prius hybrid vehicles – Prius C and Prius V.				
Vehicle	**Average Fuel Consumption (L/100km)**	**Cargo Capacity (m^3)**	**Front Headroom (mm)**	**Front Legroom (mm)**
Toyota Prius C[8]	5.1	484	981.1	1060
Toyota Prius V[9]	5.8	971	1006	1049

Figure 3 below shows a visual comparison of the Prius C and Prius V vehicles.

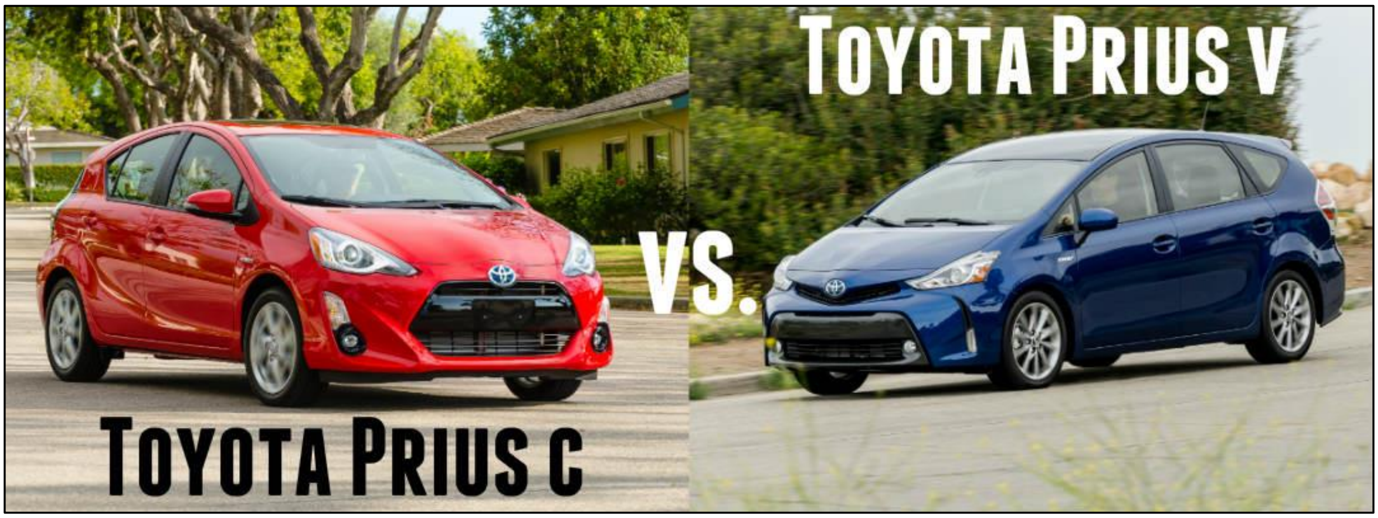


Figure 3: Visual comparison of Toyota Prius C and Toyota Prius V. Image Source: Jim Pattison Toyota Victoria.

Note that the Toyota Prius V fuel consumption is lower than similar sized gasoline powered vehicles. For example, the average fuel consumption of the Toyota Yaris is 7.2L/100km and the average fuel consumption of the Honda Fit is 6.5-7L/100km. Furthermore, the fuel consumption of the Toyota Prius V is lower than staff vehicles currently used for Islands Trust operations.

5. CRITICAL SUCCESS FACTORS (*What related factors have been identified? What risks are involved*?)
SSI LPS may move offices and/or the SSI LPS may dissolve if Salt Spring Island incorporates. If this happens, a hybrid office vehicle could be easily relocated to the Victoria or Gabriola office, or the vehicle lease could be cancelled or the vehicle could be sold. However, if the Islands Trust chooses to obtain an all-electric vehicle, then access to an electric vehicle charging station at or near the Victoria or Gabriola offices would be required.

Staff Time
Staff time will be required to coordinate the office vehicle's use schedule. This can easily be accommodated if one employee is tasked with maintaining an office vehicle calendar. Bookings to use the vehicle can be made through this one employee. Staff time will be required to arrange regular servicing and maintenance for the office vehicle. Regular maintenance does not need to be done at a dealership; therefore, minimal staff time will be needed to

[8] 2017 Prius c Specifications. (2017). Toyota. Retrieved from https://www.toyota.ca/toyota/en/vehicles/prius-c/models-specifications
[9] 2017 Prius v Specifications. (2017). Toyota. Retrieved from https://www.toyota.ca/toyota/en/vehicles/prius-v/models-specifications

have maintenance services performed on Salt Spring Island. If the vehicle must be brought into a dealership for extensive servicing, then staff could coordinate this appointment accordingly and utilize this time to work from the Victoria office. If an all-electric vehicle is obtained, staff time would be required to coordinate installation of an electric vehicle charging station, regular charging while on trips, and potentially regular charging if an charging station is not installed at the SSI LPS office.

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

Communications and Collaboration

SSI LPS staff have been consulted regarding obtaining an office vehicle, and the following criteria have been requested:

- The vehicle must have an automatic transmission so that the vehicle can be driven by various staff members;
- The vehicle must be able to physically accommodate staff of various sizes, travelling with various items (i.e. tent, boxes, maps, computers, etc.).
- The vehicle must have 4 doors and be able to seat at least 5 people so that the vehicle could be used for carpooling to meetings and training, etc.
- The vehicle should have all wheel drive, 4 wheel drive, or at least clearance for rural road conditions and accessing sites in various weather and site conditions.
- The coordination of the office vehicle could be done through the Office Administrative Assistant, as this is consistent with existing Job Profile duties.

The Capital Regional District (CRD) Central Fleet Manager has been consulted in order to compare the CRD's vehicle requirements with the Islands Trusts'. The CRD currently has eight vehicles and trailers assigned to Salt Spring Island operations: one with the water department, one with building inspection and six with the park department. Table 5 below shows the CRD vehicle and trailer information for Salt Spring Island. Note that all vehicles have all wheel drive, 4 wheel drive, or clearance for rural road conditions and accessing sites in various weather and site conditions. The nature of Islands Trust and CRD operations are considered similar, particularly building inspection and bylaw enforcement. Therefore, the type of vehicle required by the SSI LPS office should have similar characteristics to those of the CRD.

Table 5: Capital Regional District Fleet Vehicle and Trailer Information for Salt Spring Island.

Vehicles	*Trailers*
2006 DODGE RAM 2500	1977 ROADRUNNER TRAILER
2010 FORD RANGER	2004 EXPRESS CUSTOM TRAILER
2011 CHEVROLET COLORADO	2007 STURDYBUILT DUMP TRAILER
2011 FORD RANGER	
2012 CHEVROLET SILVERADO	

The SSI LPS staff originally identified the Hybrid Toyota RAV 4 as being the most suitable vehicle that met the criteria listed above. Upon further research and staff consultation, it was concluded that the Toyota Prius V would also be suitable as the ground clearance and cargo capacity are similar to the RAV 4, while the Prius V has lower fuel consumption. SSI LPS staff concluded that the Toyota Prius C would be too small for operational requirements and accommodating staff members of various sizes. Lastly, SSI LPS concluded that managing an all-electric vehicle would create challenges due to the logistics involved with the limited driving range and charging the battery.

The Islands Trust Communication Specialist has been consulted. The office vehicle would be branded to promote the Islands Trust in the community. Any vehicle branding would follow the visual identity guide for the Islands Trust. A media release may or may not be warranted, and this would be confirmed by the Communication Specialist once the vehicle is obtained.

Local Trustees have not been consulted to date; however, they should be consulted by senior staff once this initiative gains momentum. Given that business travel by staff and trustees represents the largest source of greenhouse gas emissions from Islands Trust operations, the Islands Trust may wish to consider local Trustee use of the office vehicle.

Change Management
Obtaining an office vehicle would result in positive change management considerations for the SSI LPS and potentially for Islands Trust as a whole. Staff and the Islands Trust would not experience the issues listed in Section 2 of this business case.

7. BENEFIT/COST ANALYSIS SUMMARY (*Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years*?)

The benefits include obtaining Islands Trust Corporate Climate Action Plan transportation goals, reducing carbon credit purchases, increasing employee job satisfaction and efficiency, setting a positive example for voluntary alternative transportation investments within the SSI community, and staying true to the Islands Trust Object of preserving and protecting the Trust Area environment. Obtaining an office vehicle is also an opportunity for the Islands Trust to demonstrate responsibility for its own operational requirements. Table 6 below shows the costs associated with obtaining a hybrid Toyota Prius V.

Table 6: Estimated costs associated with leasing a hybrid Toyota Prius V for the SSI LPS office.*		
Cost Timeframe	**Cost Type**	**Estimated Cost for the Islands Trust**
One time startup costs	Branding costs	$50.00
	License Plate fee	$18.00
	Registration fee	$18.00
Total Startup Costs		**$86.00**
Continuous costs	Lease payments. This cost includes a 'new vehicle warranty': • 8 year/130,000km emissions warranty on specified major emission components; • 3 year/60,000 km Basic Complete Vehicle warranty; • 5 year/100,000 km powertrain warranty.	$5567.64 per year for three years Prices based on 2017 Toyota Prius V Hybrid LE monthly lease payments of $463.97. See Appendix 4 for the detailed quote. OR $7641.00 per year for two years Prices based on 2017 Toyota Prius V Hybrid LE monthly lease payments of $636.75. See Appendix 5 for the detailed quote.
	Licensing fee	$12.00 per year
	Insurance Premium	$2621.00 per year See Appendix 6 for detailed insurance premium quote.
	Servicing and maintenance costs**	$50.00 per year
	Fuel costs for hybrid vehicle	$424.46 per year Price based on average fuel efficiency rating of 5.8L/100km, 5998.6 km driven in hybrid, and fuel costs of $1.22 per liter.
Miscellaneous costs	Vehicle allowance costs***	$318.00 per year Price based on personal vehicle use with vehicle allowance of $0.53/km. This estimate includes 5 days of off island travel within headquarters area (100 km); and 100 km of miscellaneous travel.
Total Annual Gross Cost		**$8993.10 per year for three year pilot project; or** **$11,066.46 per year for two year pilot project.**
Total Annual Net Cost		**$4860.16 per year for three year pilot project; or** **$6933.52 per year for two year pilot project.**

*See Appendix 1, Table 1 for more detailed data estimates. Note that the data are estimates only.

**Some servicing and maintenance costs are not covered by the new vehicle warranty included in the lease payments.

***Use of personal vehicles may be required when the office vehicle cannot fit all staff members, or when staff must travel to different locations at the same time.

There may be additional costs that could be avoided, including:

- Repair fees (To be determined)
- Late-payment or late-return charges (To be determined)
- Early lease termination charges (To be determined)
- Electricity costs if not included in rental agreement (To be determined)

For reference, staff have also provided the estimated costs associated with leasing an all-electric Nissan Leaf S and installation of an electric vehicle charging station (see Appendix 7).

8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended*)

The recommended decision is to approve leasing of a Toyota Prius V Hybrid vehicle for the SSI LPS office. The hybrid Toyota Prius V has good ground clearance (145 mm), low fuel economy, and low maintenances costs. While some vehicles smaller cars may have better fuel economy (ex. The Toyota Prius C), the Toyota Prius V is required for comfortably transporting five staff members, transporting a variety of gear (tent, maps, tables etc.), and travelling rural road conditions including public roads, private roads and driveways. The Toyota Prius V strikes a balance between operational needs, vehicle costs, and greenhouse gas emissions.

Obtaining a hybrid vehicle is a sustainable development initiative with social, environmental and economic benefits.

Environmental Benefits

This proposal is consistent with various strategic items as well as personal and organizational objectives, including the Islands Trust Corporate Climate Action Plan, the 2014-2018 Strategic Plan, the Salt Spring Island Official Community Plan, and the BC Government goals of reaching carbon neutrality. This project provides the Islands Trust with an opportunity to reduce the Islands Trust greenhouse gas emissions and demonstrate leadership in climate change mitigation.

Social Benefits

The hybrid Toyota Prius V meets all of SSI LPS staff requests and will limit the Islands Trust dependence on staff's personal vehicles. Having a branded office vehicle will help develop and improve the Islands Trust image within the community. Obtaining an office vehicle is an opportunity for the Islands Trust to demonstrate responsibly for its own operational requirements while improving organizational resilience.

Economic Benefits

Tables 2 and 6 demonstrate that obtaining an office vehicle is more expensive than relying of staff personal vehicles for Islands Trust operations. However, procuring an office vehicle is considered a regular cost of doing business, especially in a rural community where alternative transportation options are limited.

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

Once this budget request is approved, the Islands Trust will need to engage in a leasing contract with the vehicle dealer (i.e. Jim Pattison Toyota Victoria). Insurance and licensing costs will need to be paid to ICBC. Other miscellaneous costs can be paid directly to the service provider as needed.

June 12, 2017

Initiator **Date**

Director **Date**

REVIEWED BY MANAGEMENT TEAM:	
Date received:	**Approved:** □ **YES** □ **NO**
Next steps:	

Appendix 1

Table 1: Annual mileage and greenhouse gas emissions estimates based off of mileage claimed by SSI LPS staff for the period of April 1, 2015 to March 31, 2016.								
Staff Name (Position)	**Distance driven for work purposes (km per year) (Numbers based on claimed mileage for April 1 2015 to March 31 2016)**	**Distance from home to office and return (km)**	**Estimated number of days per year where personal vehicle was used for work purposes (days per year)**	**Total Vehicle Allowance (in accordance with Article 27.8 of the BCGEU Master Agreement)*******	**Unclaimed mileage (km)**	**Greenhouse Gas Emissions - Metric tones of CO2e (Carbon dioxide equivalent)*****	**Total Greenhouse Gas Emissions (in accordance with Article 27.8 of the BCGEU Master Agreement) - Metric tones of CO2e (Carbon dioxide equivalent)*****	**Vehicle Year/Make/Model**
Shelley (Planner 1)	664.2	12.2	26	981.4	317.2	0.15	0.21	1998 Toyota Tercel
Claire (Legislative Clerk)	41.9	23.8	12	327.5	285.6	0.01	0.06	Mazda 3 2013
Daniela (Planning Team Assistant)	628	9.2	24	848.8	220.8	0.2	0.27	2003 Honda Odyssey mini-van
Lisa (Administrative Assistant)	383.4	7	21	530.4	147	0.06	0.09	Honda 2016 Civic Coupe
Stefan (Regional Planning Manager)	1254.5	N/A**	N/A**	1254.5	0	0.35	0.35	2005 Honda CR-v
Jason (Planner 2)	100*	5.2	14	172.8	172.8	0.02	0.04	2005 Mazda 3
Seth (Planner 2)	343.6	5.4	20	451.6	108	0.1	0.13	2006 Subaru Forester
Thomas (Bylaw Enforcement Officer)	2583	12	104	3831	1248	0.76	1.13	1996 Ford F-150 4x4
Total	**5998.6 km**	**110.8 km**	**50 days**	**8398 km**	**2499.4 km**	**1.65**	**2.28**	

*Estimate only, as this mileage was not claimed, yet the personal vehicle was used for work purposes
**Excluded employee - Article 27.8 does not apply
***Calculated using Carbon Footprint Calculator: http://calculator.carbonfootprint.com/calculator.aspx
****Estimates do not include Island Planner position.
*****Portal-to-Portal mileage does not apply to staff on travel status.

Appendix 2
Salt Spring Island Local Planning Services:
Personal Vehicles Used for Office Operations

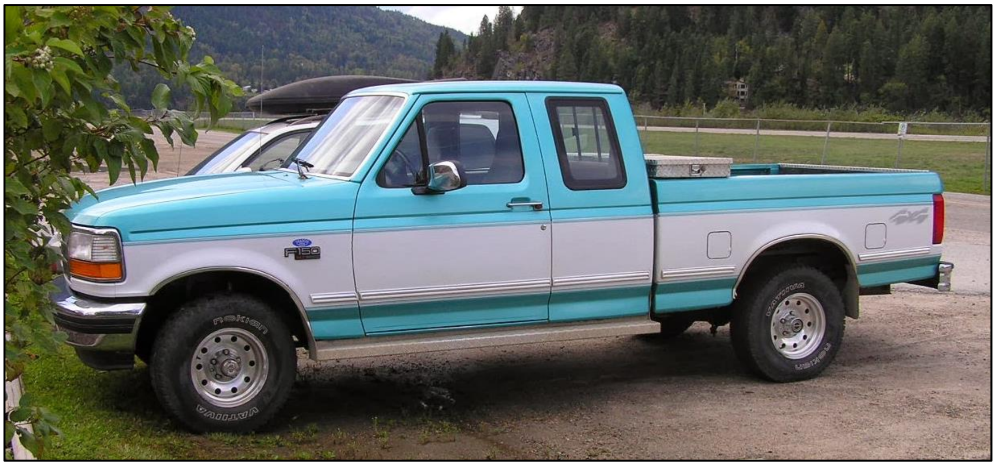


Figure 1: 1996 Ford F150 - Vehicle allowance of 3831 km per year.

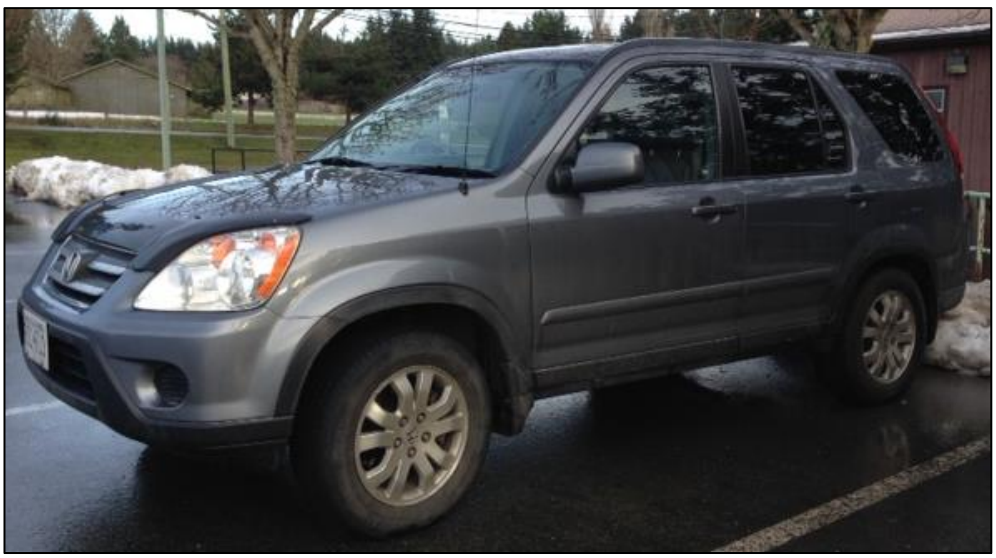


Figure 2: 2005 Honda CRV – Vehicle allowance of 1254.5 km per year.

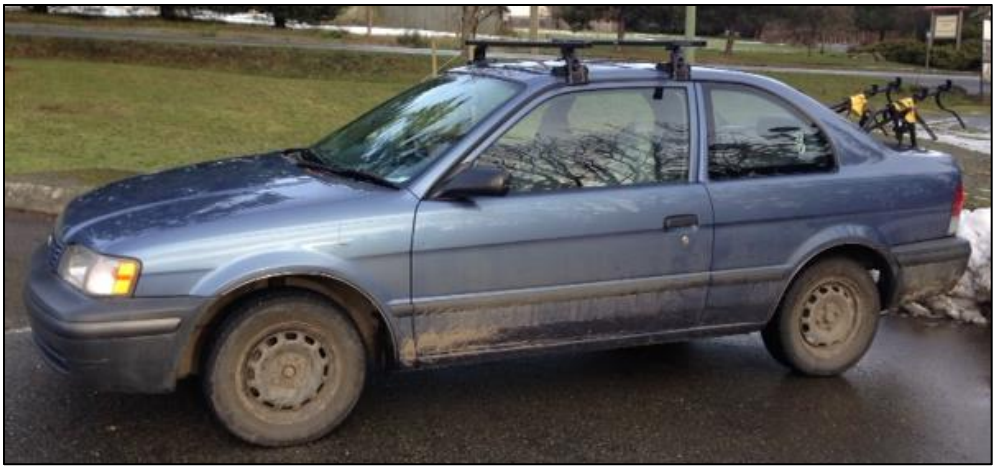


Figure 3: 1998 Toyota Tercel – Vehicle allowance of 981.4 km per year.

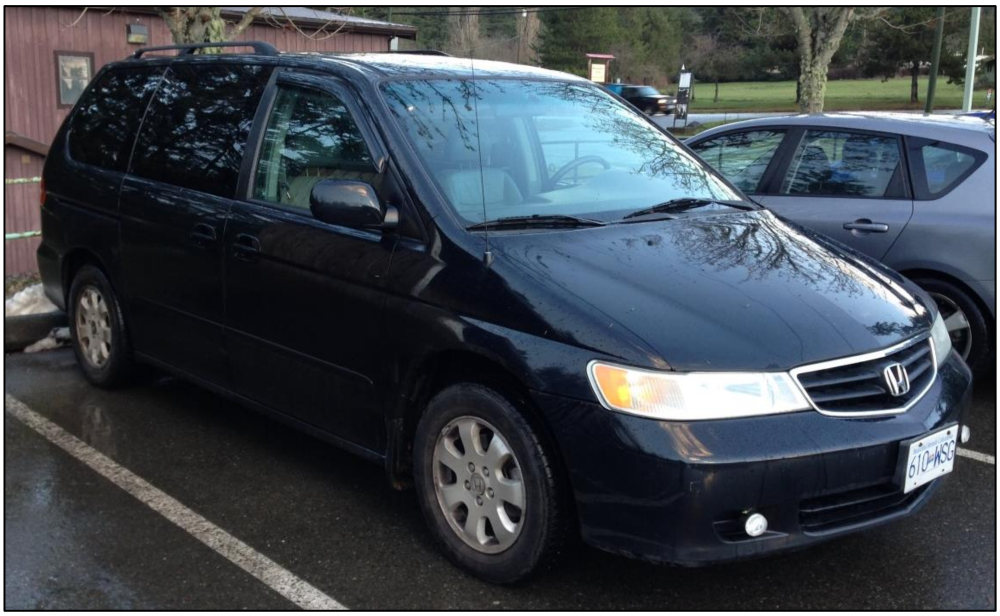


Figure 4: 2003 Honda Odyssey – Vehicle allowance of 848.8km per year.

Figure 5: 2016 Honda Civic – Vehicle allowance of 530.4 km per year.

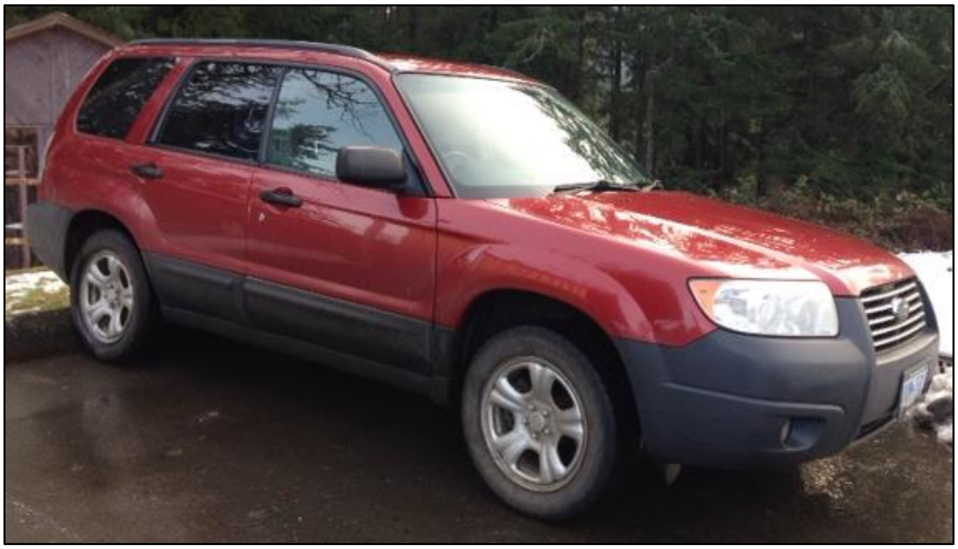


Figure 6: 2006 Subaru Forester – Vehicle allowance of 451.6 km per year.

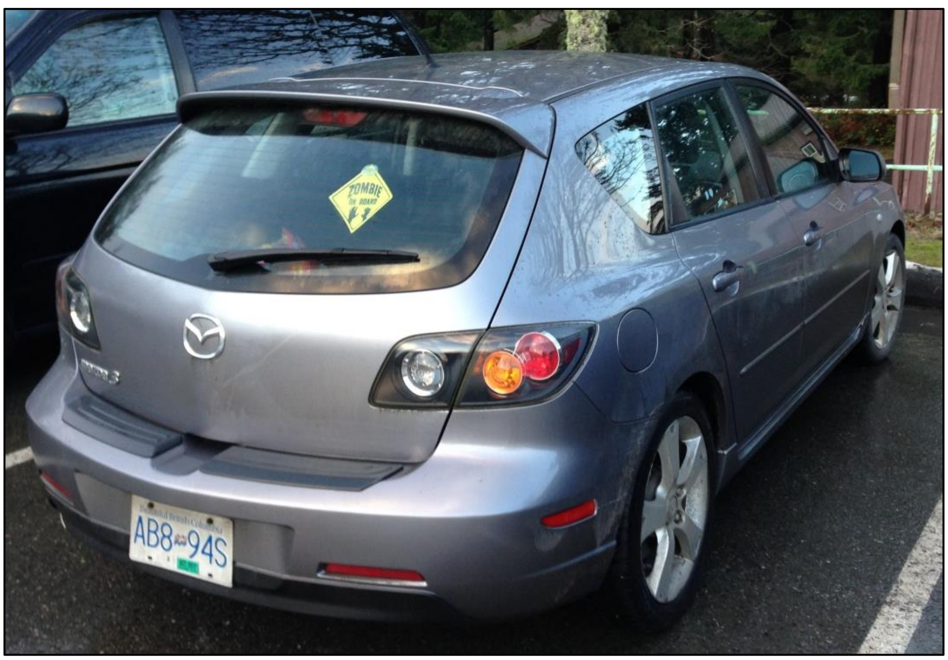


Figure 7: 2005 Mazda 3 – Vehicle allowance of 172.8 km per year. Not all trips claimed.

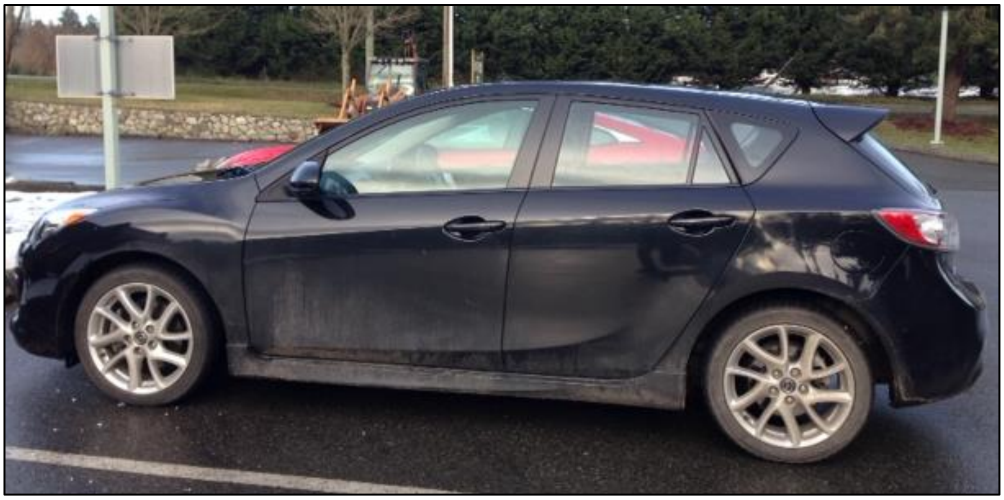


Figure 8: 2013 Mazda 3 – Vehicle allowance of 327.5 km per year.

Appendix 3

From: Craig Elder
Sent: April-07-10 5:15 PM
To: Staff; Trustees
Subject: Guidelines for Personal Use of Your Vehicle for Islands Trust Business

Hello Staff and Trustees,

This email will give you an overview of the implications and responsibilities of using your own vehicle for Islands Trust business.

1. Insurance Coverage
   The vehicle operator is responsible for purchasing insurance coverage that is adequate for the vehicle's use.

   You should discuss the frequency of business use for your car with your insurance agent to make sure that you have the proper coverage while you are using the car on Islands Trust business. A claim may be rejected if the insurer determines that you provided inaccurate information when the policy was taken out.

   Two general areas of coverage should be considered:
   - Collision insurance – if an accident is your fault, collision insurance (less the deductible) will pay for the damage to your car. If an accident is another driver's fault, then their insurance will cover your repair.
   - Liability insurance – this coverage pays for damage and injury claims against the "at-fault" driver. The minimum legislated coverage is $200,000 but most insurance agents recommend a minimum of $1 million coverage. Islands Trust has obtained extra coverage to provide $5 million liability coverage for staff and trustees while using their vehicle for Islands Trust business. The extra amount covers the gap between the driver's liability insurance (which gets "used first" in the event of a claim) and $5 million.

2. Reimbursement for Vehicle Travel
   Reimbursement for business use of personal vehicles is based on the kilometers traveled.

   Islands Trust uses the reimbursement rate for both staff and trustees that is defined in the BCGEU collective agreement. The rate is typically adjusted on April 1st of each year. Staff and trustees are notified of the new rate, and the rate is updated on the Expense Claim form.

   The rate is intended to cover all related costs for driving (eg. car payments, maintenance, insurance), not just the cost of gas for a particular trip.

3. Reimbursement for Repairs or other costs as a result of an accident
   In general, if an accident occurs while you are on business travel, you will be reimbursed as described in the BCGEU agreement, section 32.11: "the Employer shall reimburse the employee the lesser of actual vehicle damage repair costs, or the cost of any deductible portion of insurance coverage on that vehicle up to a maximum of $600".

4. The Rental Option
   You can rent a car for Islands Trust business if you are unable to use your own vehicle, or don't want to. Please contact Finance Officer Nancy Roggers prior to renting. It is important to ensure the rental vehicle is properly covered by insurance to minimize the financial risk to Islands Trust.

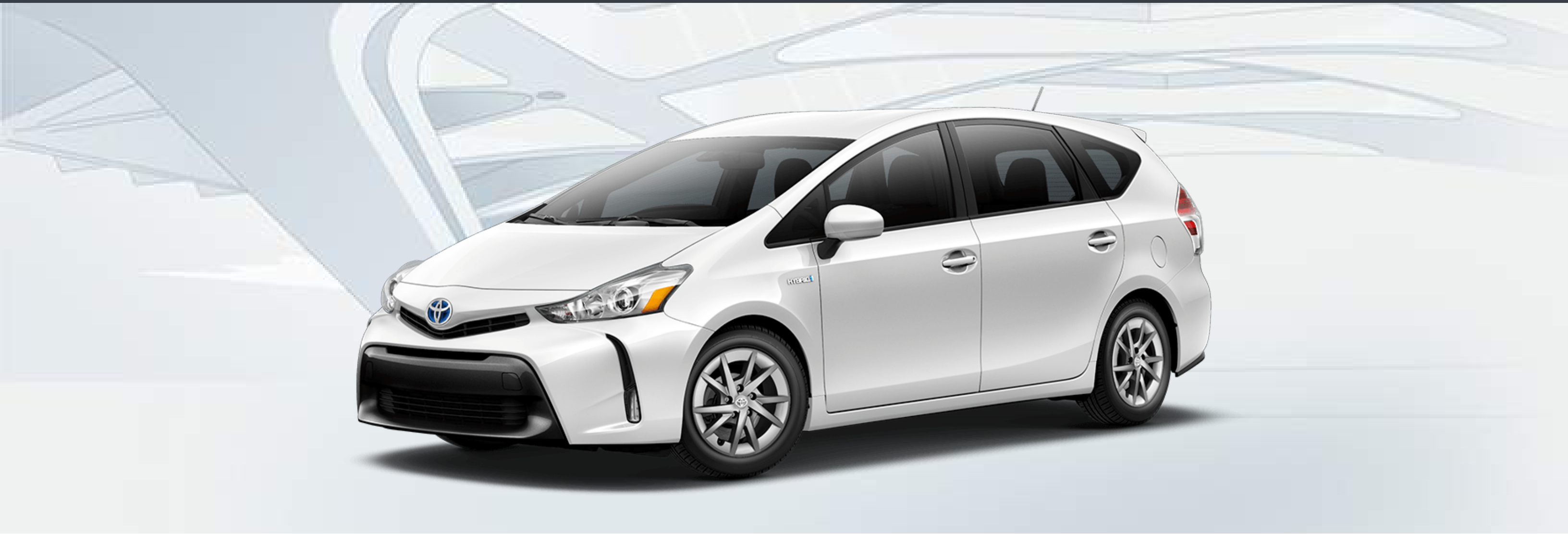
Please contact me if you have any questions.

Thanks,
Craig Elder
Director of Administrative Services

Appendix 4

TOYOTA

Your Configuration



2017 Toyota Prius v

Transmission: Automatic

Model: Prius v

Package: Standard Package

Engine: 1.8 Litre, 4Cylinder, Hybrid Synergy Drive

Horsepower: 136 Net HP

Airbags: 7

Fuel Efficiency Rating† **(L/100km):** 5.5/6.0 (City/Hwy)

Colours

Exterior

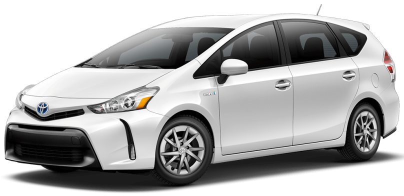
Alpine White

Interior

Black / Fabric

Build & Price Summary

TOYOTA



2017 Toyota Prius v

Vehicle may not be exactly as shown

aeroplan

Eligible Aeroplan® Miles††
Total Miles: 5,000 Miles

Base Miles: 5,000 Miles

Transmission:
Automatic

Exterior:
0040 Alpine White

Interior:
Black / Fabric

Summary Creation Date:
Mar 28, 2017 9:47 AM, PDT

Reference Code:
ZN3EUP AA 0040

All prices are based on the MSRP which does not include Freight and PDI ($1,690), Air Conditioning Charge of $100, license, insurance, registration, applicable taxes, levies and other fees. Dealer may sell for less. A Toyota dealer is free to set its own selling price for Toyota products and services. Accessory pricing includes installation. Taxes and Levies shown are applicable in British Columbia.

British Columbia

Configuration Details	Lease [1]		
MSRP	$28,990.00		
Dealership Fees [7]	Not Included		
Freight and Delivery	$1,690.00		
Air Conditioning Charge	$100.00		
Tire Levy	$25.00		
Subtotal	**$30,805.00**		
GST (5.0%)	N/A		
PST (7.0%)	N/A		
Down Payment	$0.00		
Total	**$30,805.00**		

Finance & Leasing Information	Lease [1]		
Term in Months	36		
Interest Rate (%) [4]	0.49		
Annual km	20,000		
Payment Pre-Tax	$95.61		
GST (5.0%)	$4.78		
PST (7.0%)	$6.69		
Payment Including Taxes	**$463.97** **(monthly)**		
Lease End Value [3]	$16,234.40 (Plus $300 Dealer Lease End Option Fee which only applies to leases entered into on or after June 5, 2013)		
One Time Lease Payment Option [6]	$16,584.53		

Amounts Due on Delivery	Lease [1]		
Refundable Security Deposit [5]	$0.00		
Down Payment	$0.00		
First Payment	$95.61		
GST on First Payment	$4.78		
PST on First Payment	$6.69		
Total Due on Delivery	**$107.08**		

Notes:

This calculator is an estimator and is for general information purposes only. Certain offers/special pricing are not included in financing/lease calculations. For details, visit your Toyota dealer. Dealer may sell for less.

MSRP is the Manufacturer's Suggested Retail Price in Canadian dollars. A Toyota dealer is free to set its own selling price for Toyota products and services.

For calculation purposes, all accessory pricing includes installation (if required). However, because the cost of doing business varies, the installation portion of the price may not be exact cost of installation at a dealership. Please confirm accessory pricing with your Toyota dealership.

Price includes Roadside Assistance, a full tank of gas and floor mats.

Additional down payment may be required if trade-in value is lower than amount owing on trade-in.

Prices do not include insurance, license, products or services that may be made available to you through your selected Toyota dealer, and other fees.

Cash incentives (including incentives for cash customers, customer incentives, lease assist, finance assist and various other cash incentives that can arise from time to time) include an amount on account of sales tax and are applied after sales taxes have been charged on the full amount of the negotiated price.

1. Minimum Insurance Requirements for Lease: Collision insurance and $1,000,000 third party liability insurance with a maximum deductible of $1,000.

2. Trade-In Value must be determined by the delivering dealership and is subject to approved credit from Toyota Financial Services.

3. Lease End Value is for personal use vehicles only. In addition, a Dealer Lease End Option Fee of $300 will be added to leases entered into on or after June 5, 2013.

4. LEASE: Toyota Financial Services interest rate shown is applicable until Mar 30, 2017 09:00 PM, Pacific Daylight Time and is calculated using an Annualized Percentage Rate of Interest (A.P.R.). FINANCE: Toyota Financial Services interest rate shown is applicable until Mar 30, 2017 09:00 PM, Pacific Daylight Time and is calculated using an Annualized Percentage Rate of Interest (A.P.R.). The Toyota Financial Services interest rate shown may change from time to time. Please see your Toyota dealership for details.

5. Security Deposit may be refundable at the conclusion of the lease.

6. For your convenience, you can lease this vehicle as a One Time Payment option. This payment amount includes taxes, levies, Freight & PDI, Air Conditioning Charge and Fees[8]. "Amounts Due at Delivery" are included; however, "First Payment" and "Down Payment" are not applicable, and therefore, they are not included in the One Payment Lease. Lease End Value will apply. Please see your dealer for complete details. One Time Payment option can only be combined with certain other programs/offers unless otherwise agreed upon by your dealer and approved by Toyota Financial Services.

7. Dealer Fees may be comprised of administration/documentation fees, VIN etching, anti-theft products, cold weather packages or other fees. Fees may vary.

8. Fees include the Ontario Motor Vehicle Industry Council (OMVIC) Fee, or the Alberta Motor Vehicle Industry Council (AMVIC) Fee as applicable and select other environmental charges. Please confirm with your local dealer as to which environmental charges apply at that particular dealership.

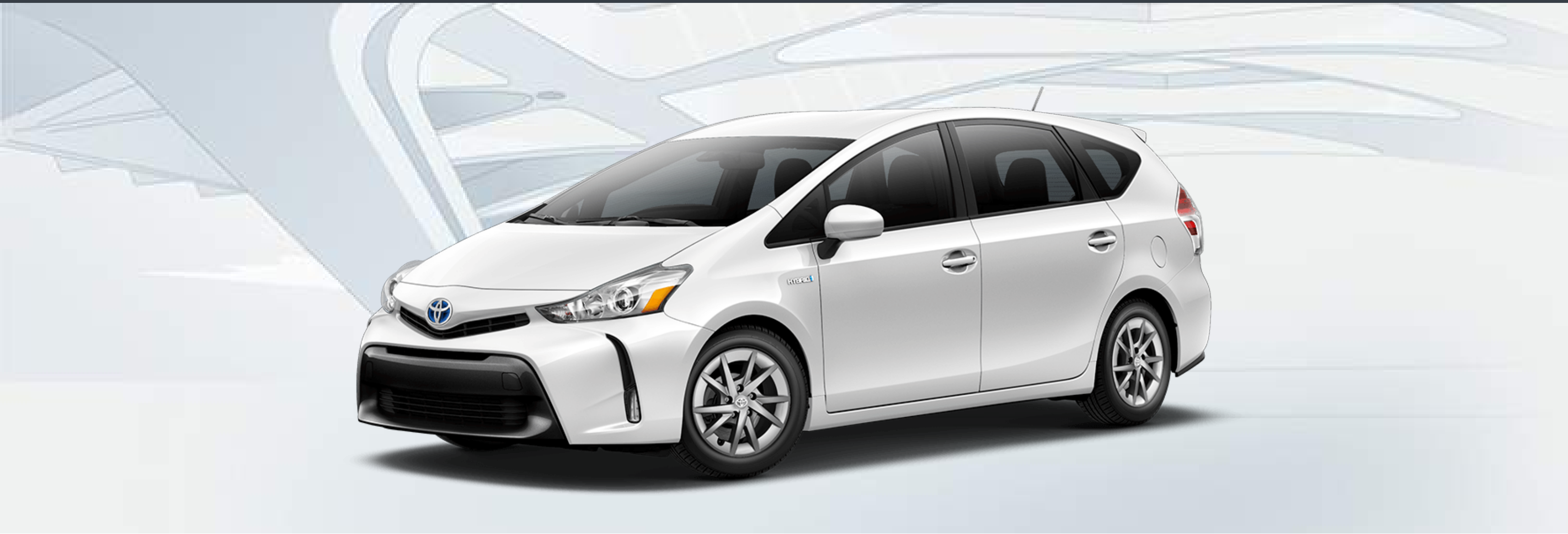
† Fuel efficiency estimates were determined using approved Government of Canada/Transport Canada Test Methods. Actual fuel consumption will vary based on driving habits and other factors.

†† Vehicle Purchase: offers valid from March 1, 2017 to March 31, 2017, are not retroactive and apply to new Toyota and Scion vehicles only when purchased/leased from a Canadian Toyota dealership. Excludes commercial fleet and daily rental transactions. Limit of 3 new retail purchases per customer per 12 month period. Toyota/Scion vehicle must be purchased, registered and delivered between March 1, 2017 to March 31, 2017.

Appendix 5

TOYOTA

Your Configuration



2017 Toyota Prius v

Transmission: Automatic

Model: Prius v

Package: Standard Package

Engine: 1.8 Litre, 4Cylinder, Hybrid Synergy Drive

Horsepower: 136 Net HP

Airbags: 7

Fuel Efficiency Rating† (L/100km): 5.5/6.0 (City/Hwy)

Colours

Exterior

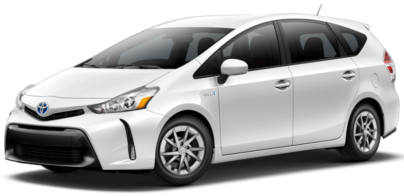
Alpine White

Interior

Black / Fabric

Build & Price Summary

TOYOTA



2017 Toyota Prius v

Vehicle may not be exactly as shown

aeroplan

Eligible Aeroplan® Miles††
Total Miles: 5,000 Miles

Base Miles: 5,000 Miles

Transmission:
Automatic

Exterior:
0040 Alpine White

Interior:
Black / Fabric

Summary Creation Date:
Mar 28, 2017 1:10 PM, PDT

Reference Code:
ZN3EUP AA 0040

All prices are based on the MSRP which does not include Freight and PDI ($1,690), Air Conditioning Charge of $100, license, insurance, registration, applicable taxes, levies and other fees. Dealer may sell for less. A Toyota dealer is free to set its own selling price for Toyota products and services. Accessory pricing includes installation. Taxes and Levies shown are applicable in British Columbia.

British Columbia

Configuration Details	Lease [1]		
MSRP	$28,990.00		
Dealership Fees [7]	Not Included		
Freight and Delivery	$1,690.00		
Air Conditioning Charge	$100.00		
Tire Levy	$25.00		
Subtotal	**$30,805.00**		
GST (5.0%)	N/A		
PST (7.0%)	N/A		
Down Payment	$0.00		
Total	**$30,805.00**		

Finance & Leasing Information	Lease [1]		
Term in Months	24		
Interest Rate (%) [4]	0.49		
Annual km	20,000		
Payment Pre-Tax	$568.52		
GST (5.0%)	$28.43		
PST (7.0%)	$39.80		
Payment Including Taxes	**$636.75** **(monthly)**		
Lease End Value [3]	$17,394.00 (Plus $300 Dealer Lease End Option Fee which only applies to leases entered into on or after June 5, 2013)		
One Time Lease Payment Option [6]	$15,211.23		

Amounts Due on Delivery	Lease [1]		
Refundable Security Deposit [5]	$0.00		
Down Payment	$0.00		
First Payment	$568.52		
GST on First Payment	$28.43		
PST on First Payment	$39.80		
Total Due on Delivery	**$636.75**		

Notes:

This calculator is an estimator and is for general information purposes only. Certain offers/special pricing are not included in financing/lease calculations. For details, visit your Toyota dealer. Dealer may sell for less.

MSRP is the Manufacturer's Suggested Retail Price in Canadian dollars. A Toyota dealer is free to set its own selling price for Toyota products and services.

For calculation purposes, all accessory pricing includes installation (if required). However, because the cost of doing business varies, the installation portion of the price may not be exact cost of installation at a dealership. Please confirm accessory pricing with your Toyota dealership.

Price includes Roadside Assistance, a full tank of gas and floor mats.

Additional down payment may be required if trade-in value is lower than amount owing on trade-in.

Prices do not include insurance, license, products or services that may be made available to you through your selected Toyota dealer, and other fees.

Cash incentives (including incentives for cash customers, customer incentives, lease assist, finance assist and various other cash incentives that can arise from time to time) include an amount on account of sales tax and are applied after sales taxes have been charged on the full amount of the negotiated price.

1. Minimum Insurance Requirements for Lease: Collision insurance and $1,000,000 third party liability insurance with a maximum deductible of $1,000.

2. Trade-In Value must be determined by the delivering dealership and is subject to approved credit from Toyota Financial Services.

3. Lease End Value is for personal use vehicles only. In addition, a Dealer Lease End Option Fee of $300 will be added to leases entered into on or after June 5, 2013.

4. LEASE: Toyota Financial Services interest rate shown is applicable until Mar 30, 2017 09:00 PM, Pacific Daylight Time and is calculated using an Annualized Percentage Rate of Interest (A.P.R.). FINANCE: Toyota Financial Services interest rate shown is applicable until Mar 30, 2017 09:00 PM, Pacific Daylight Time and is calculated using an Annualized Percentage Rate of Interest (A.P.R.). The Toyota Financial Services interest rate shown may change from time to time. Please see your Toyota dealership for details.

5. Security Deposit may be refundable at the conclusion of the lease.

6. For your convenience, you can lease this vehicle as a One Time Payment option. This payment amount includes taxes, levies, Freight & PDI, Air Conditioning Charge and Fees[8]. "Amounts Due at Delivery" are included; however, "First Payment" and "Down Payment" are not applicable, and therefore, they are not included in the One Payment Lease. Lease End Value will apply. Please see your dealer for complete details. One Time Payment option can only be combined with certain other programs/offers unless otherwise agreed upon by your dealer and approved by Toyota Financial Services.

7. Dealer Fees may be comprised of administration/documentation fees, VIN etching, anti-theft products, cold weather packages or other fees. Fees may vary.

8. Fees include the Ontario Motor Vehicle Industry Council (OMVIC) Fee, or the Alberta Motor Vehicle Industry Council (AMVIC) Fee as applicable and select other environmental charges. Please confirm with your local dealer as to which environmental charges apply at that particular dealership.

† Fuel efficiency estimates were determined using approved Government of Canada/Transport Canada Test Methods. Actual fuel consumption will vary based on driving habits and other factors.

†† Vehicle Purchase: offers valid from March 1, 2017 to March 31, 2017, are not retroactive and apply to new Toyota and Scion vehicles only when purchased/leased from a Canadian Toyota dealership. Excludes commercial fleet and daily rental transactions. Limit of 3 new retail purchases per customer per 12 month period. Toyota/Scion vehicle must be purchased, registered and delivered between March 1, 2017 to March 31, 2017.

Appendix 6

autoplan ratequote

Tuesday, March 28, 2017

Vehicle **2017 TOYOTA PRIUS V 5DR**

Rate Class 015
VEHICLES OWNED BY OR LEASED TO A MUNICIPAL GOV'T, REGIONAL, SCHOOL, OR IMPROVEMENT DISTRICT, REGIONAL LIBRARY OR JOINT SERVICE, OR PROVINCIAL GOV'T (OTHER THAN EMERGENCY VEHICLES, OR VEHICLES USED FOR BUS USES). PARADE FLOATS NOT USED FOR ANY PURPOSE OTHER THAN PARADES.

Territory W Southern Vancouver Island / Other Island Areas

CRS Level 0 (0%)

		Before Discount	Your Cost
Premiums	Basic Third Party Liability	*1162*	**1162**
	Extension Third Party Liability $2,000,000	*223*	**223**
	Collision (rate group 19) $300	*976*	**976**
	Comprehensive (rate group 18) $300	*260*	**260**
	Total Premiums	*$2621*	**$2621**
Fees	Licence Fee		**12**
	Registration Fee		**18**
	New Plate		**18**
	Total Fees		**$48**
	Total Fees and Premiums	*$2669*	**$2669**

This rate quote is an estimate only and may vary. The actual cost of your insurance and licence may be greater or lesser depending on ICBC's then current insurance and licence fees for your vehicle.

Policy Version:

CRS Level:

Appendix 7

Table 1: Estimated costs associated with leasing a Nissan Leaf S for the SSI LPS office.		
Cost Timeframe	**Cost Type**	**Estimated Cost for the Islands Trust**
One time startup costs	Branding costs	$50.00
	License Plate fee	$18.00
	Registration fee	$18.00
	Installation of Electric Vehicle Charging Station	$2000-4000**
Total Startup Costs		$2086-$4086**
Continuous costs	Lease payments.	$8015.88 per year for three years (minimum lease period available from Nissan). Prices based on 2017 Nissan Leaf S monthly lease payments of $667.99.
	Licensing fee	$12.00 per year
	Insurance Premium	$2654.00 per year
	Servicing and maintenance costs for vehicle	$50.00 per year
	Servicing and maintenance costs for electric vehicle charging station	$50.00 per year
	Building rent increase	$1200 per year
	Fuel costs for electric vehicle	N/A
Miscellaneous costs	Vehicle allowance costs***	$318.00 per year Price based on personal vehicle use with vehicle allowance of $0.53/km. This estimate includes 5 days of off island travel within headquarters area (100 km); and 100 km of miscellaneous travel.
Total Annual Gross Cost for three year pilot project		**$12,299.88 per year**
Total Annual Net Cost for three year pilot project		**$8166.94 per year**

*See Appendix 1, Table 1 for more detailed data estimates. Note that the data are estimates only.
**Islands Trust could be eligible to apply for and receive a reimbursement for the purchase and installation of a charging station as part of Plug In BC's Fleet Infrastructure Incentive program.
***Use of personal vehicles may be required when the office vehicle cannot fit all staff members, or when staff must travel to different locations at the same time.

Note that Campus Nissan in Victoria has the highest allotment of Nissan Leaf cars. However, there will be a mid-year stop in production of the 2017 Nissan Leaf, making this vehicle hard to obtain (as per conversation with Campus Nissan Sales Associate). The 2018 Nissan Leaf is expected to be significantly more expensive than the 2017 version.

Campus Nissan (o/b Victoria Nissan Ltd.) Tel: (250) 475-2227 Fax: (250) 475-2237

3361 Oak Street, Victoria, BC, V8X 1R2 Dealer #: **5059** GST/HST#: **895486645 RT0001**

Offer to Lease prepared for: Shelley Miller **3/23/2017**

Prepared By: Frank Pecorelli Home: Mobile: Quote #: **13833189**

2017 Nissan Leaf S		**Designed**
Ext. Colour:	QAB - Pearl White	**Body Style** 4-Door Sedan
Int. Colour:	G - Black	
Total KMS:	10 (anticipated)	
Warranty:	3yr / 60,000 km	
In-Serv. Date:		
VIN:		**Transmission** Automatic
Status:	New	
Sp. Status:	NA	

P5LE17 - Leaf S, QAB - Pearl White Paint, G - Black Cloth Interior, Campus Care Package, CEV REBATE, New Car Detailing, Wheel Locks, Advance Disposal Fee, Air Recovery Tax, Freight and PDI

PRICE DISCLOSURE

For Option:	**1**	**'Other' Includes:**	
MSRP:	$34,298.00		
Options (see above):	($2,327.05)		
Total List:	$31,970.95		
Adjustment:	($140.56)		
Trade Downpayment:	$0.00		
DIFFERENCE:	$31,830.39		
Filing/PPSA Fees:	$0.00		
Other:	$0.00	<<< Total:	$0.00
Financed Amount:	$31,830.39		

Comments, Promises,
Restrictions, Limitations and Conditions:

LEASING TERMS:	***OPT 1***	***OPT 2***
Leasing Company:	NCFI RF	NCFI RF
Interest Rate: / APR:	3.00% / 3.02%	3.00% / 3.01%
Payment Type:	MONTHLY	MONTHLY
Term:	36	48
TOTAL KMs at Lease End:	60000	96000
Cash Downpayment:	$0.00	$0.00
Residual: (36%, 28%)	$12,347.28	$9,603.44
LEASE PAYMENT:	**$596.42**	**$514.85**
GST:	$29.82	$25.74
PST:	$41.75	$36.04
TOTAL PAYMENT:	**$667.99**	**$576.63**

UPFRONT PAYMENTS:		
Trade as Downpayment:	$0.00	$0.00
Cash Down:	$0.00	$0.00
PPSA due on Delivery:	$27.15	$32.15
SUBTOTAL:	**$27.15**	**$32.15**
GST:	$1.36	$1.61
PST:	$1.90	$2.25
1st Payment	$667.99	$576.63
Security Deposit:	$0.00	$0.00
Payable (To) By Customer	$0.00	$0.00
Totals + Trade (If App)	**$698.40**	**$612.64**
Less Customer Deposit ():	$0.00	$0.00
Due on Delivery+Trade (if App)	**$698.40**	**$612.64**

Implicit Finance Charge	$1,988.01	$2,485.85
Total Lease Cost	$24,078.05	$27,714.25

Excess mileage charge at lease end: 10 cents/km.
Vehicle licensing fees not included

TRADE DISCLOSURE:

Year Make Model	
VIN	
KMs	
Colour	
Lien/Cashback pay to	
Lien / Cashback	**$0.00**
Assigned Value(s)	**$0.00**
Trade Downpayment	**$0.00**
Payable To Customer	**$0.00**

As trade seller I hereby certify that the airbag system of this vehicle has not been replaced, deactivated or modified in any way and is still operational. I also declare that my trade-in vehicle has not suffered any damages exceeding $ 2,000 nor was there any disclosure of damage when it was first purchased. The odometer reading of my trade-in vehicle accurately records and displays the true distance travelled.

Prices are only valid for the month they are quoted in unless otherwise stated. All quotations are subject to Management Approval (and OAC if applicable). Salesperson is not authorized to approve this proposal. DEPOSITS, PARTIAL PAYMENTS and DOWN PAYMENTS ARE NON-REFUNDABLE.
Standard NCD BC Conditions of Sale apply.
As Trade Seller I am responsible for the trade payout amount and its accuracy.

I have read the terms on the front of this page (and on the back of this page if applicable)and agree that you have not made any promises to me, nor are there any other terms relating to this agreement, except as written in this agreement and that this agreement will only be effective when signed by your authorized representative.
I acknowledge that the information I provide may be used by you the dealer and shared with associated businesses to i) perform services as may be directly requested by me, ii) provide me with information regarding your products and services and iii) generate statistical data that does not identify me personally. By providing my information to you, I consent to these uses. I may, at any time in writing, withdraw my consent. X__________

I / WE HEREBY OFFER TO LEASE THE ABOVE VEHICLE AS PER OPTION #: ____ AND SUBJECT TO THE TERMS & CONDITIONS AS EXPRESSED IN THIS AGREEMENT.

X________________________________
Shelley Miller (smiller@islandtrust.bc.ca)

X________________________________
Dealer Acceptance / Reg.#

ICBC autoplan ratequote

Monday, June 12, 2017

Vehicle	**2017 NISSAN LEAF S 5DR**
Rate Class	015 VEHICLES OWNED BY OR LEASED TO A MUNICIPAL GOV'T, REGIONAL, SCHOOL, OR IMPROVEMENT DISTRICT, REGIONAL LIBRARY OR JOINT SERVICE, OR PROVINCIAL GOV'T (OTHER THAN EMERGENCY VEHICLES, OR VEHICLES USED FOR BUS USES). PARADE FLOATS NOT USED FOR ANY PURPOSE OTHER THAN PARADES.
Territory	W Southern Vancouver Island / Other Island Areas
CRS Level	0 (0%)

		Before Discount	Your Cost
Premiums	Basic Third Party Liability	*1162*	**1162**
	Extension Third Party Liability $2,000,000	*223*	**223**
	Collision (rate group 20) $300	*1022*	**1022**
	Comprehensive (rate group 18) $300	*260*	**247**
	Total Premiums	*$2667*	**$2654**
Fees	Licence Fee		**12**
	New Plate		**18**
	Transfer Ownership Fee		**28**
	Total Fees		**$58**
	Total Fees and Premiums	*$2725*	**$2712**
Annual Savings/Surcharges	Anti-theft Discount		**13**
	Total Savings/Surcharges		**$13**

This rate quote is an estimate only and may vary. The actual cost of your insurance and licence may be greater or lesser depending on ICBC's then current insurance and licence fees for your vehicle.

Policy Version: 2017 Policy (Jan 01 to Dec 31)

CRS Level: 0 (0%)

SHORT-FORM BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR	
Initiated by: Mark van Bakel	**Budget Source:** Information Services Budget
Operational Unit: Information Services	
Name of Request **Trustee Hardware Platform – 2018-22 Term**	**Budget Amount:** $30,000
Date initiated: September 26, 2017	**Date required:** April 1, 2018

1. **BACKGROUND** *(A brief description of the current situation.)*

   In 2014 staff recommended that the Trustee mixed platforms (home internet supplemental fee, laptop option etc.) be replaced with preconfigured IPAD Air 16 GB units for coming 4 year election cycle. Trustees adopted the recommendation, and the deployed Trustee IPADs are now approaching the end of their expected 4 year life cycle, which will end at the end of the current election cycle. We feel this is the right time to consider the technological options available for the coming political term in light of the challenges that have been identified in the 3 years since deployment.

2. **PROBLEM STATEMENT** *(What is the problem you are trying to solve?))*

   Information Services requests Trustees decide whether to continue using iPad as their primary hardware platform, replacing the End-of-Life 9.5” iPad Air 16 GB with new 9.5” iPad 32 GB, or select Windows based 15” laptops as an alternative.

   Refer to Appendix A: *TRUSTEE HARDWARE PLATFORM DECISION MATRIX* which outlines in detail the implications/impacts of iPads versus Laptops as a primary hardware platform for Trustees.

3. **OBJECTIVES/ANTICIPATED RESULTS** *(Identify any strategic plan initiatives being addressed. Identify any organizational initiatives being supported. Are there future needs being addressed?)*

   Laptops represent an overall improvement in the hardware support model for staff and trustees, with a simplified and streamlined support framework, highly serviceable components, and full term warranty. Laptops in general provide an industry stand platform, rather than the more proprietary and therefore limiting iPad, delivering increased flexibility and expand performance capacity, coupled with comparable software options and simplified data management processes and procedures.

   Adoption of Windows based 15” laptops has the potential to deliver:

- Improved support model
- Greatly expanded hardware flexibility
- Improved remote participant virtual meeting platform
- Comparable acquisition cost

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

   See Options Matrix attached

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

   Staff and Trustees have identified a number of challenges associated with existing virtual meeting technology and have supported a project intent upon improvements to the overall quality of council committee virtual meetings. Changes to date have focused on boardroom hardware and software modifications; however a number of issues associated with remote participant platforms were identified during the review process. This IS recommendation provides an opportunity to address many if not all of the issues surrounding iPads as the remote participant platform

6. **RECOMMENDED DECISION (***Clearly outline the decision being sought and why this particular decision is being recommended)*

   That Trust Council adopt 15" laptops as their primary hardware platform and provide funding in the 2018/19 budget to provide laptops for the new Trust Council elected in November 2018.

7. **BENEFIT/COST ANALYSIS SUMMARY** *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

   Acquisition costs of **$29,640** for new iPads versus **$28,600** for 15" laptops are essentially the same for both laptops than iPADs, but long term laptop support costs are anticipated to be significantly lower owing largely to the availability of a 4 year warranty extension, compared to just 2 years for the iPADs.

8. **CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION** *(Are there any concerns and how will they be addressed? Have other stakeholders been consulted with?)*

   If the recommendation is approved IS would procure and deploy the new hardware at the beginning of the next election cycle. Orientation would be provided to Council, and training provided to individual Trustees on a needs basis.

9. **IMPLEMENTATION PROCEDURES** *(describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor)*

   Per Purchasing Procedure.

Mark van Bakel	September 26, 2017
Initiator	Date

Cindy Shelest	October 4, 2017
Director	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received: October 5, 2017	**Approved: X☐ YES ☐ NO**
Next steps: **Forward to FPC**	

Appendix A: TRUSTEE HARDWARE PLATFORM DECISION MATRIX

LEGEND:

Neutral/Caution	Down-Side	Benefit

CONSIDERATIONS		OPTIONS CONSIDERED	
		iPad	LATPOP
Support	Remote Access	Phone based assistance and onsite training leaves room for misunderstandings and confusion.	Remote and interactive assistance and training simplifies and streamlines support.
	Repair	Planned obsolescence. Non serviceable. High environmental impact.	Fully serviceable, reducing environmental impact.
	Warranty	1 year standard plus 1 year extended (replacement) increases support costs. Failure during final two years of term results in complete unit replacement cost.	3 years standard plus 1 year extended warranty (repair and/or replace), resulting in predicable support costs.
Hardware	Peripherals	High number of keyboard failures increases overall cost. Keyboard battery dependency increases risk of technical interruptions.	Available (i.e. extended monitors) but not required. Industry standard connectivity means expandable and simplified options.
	Upgrades	Not upgradable beyond purchased. Chip and memory upgrades beyond base unit cost prohibitive. Memory expansion an order of magnitude more expense than laptop.	Highly adaptable platform. Expandable and highly affordable memory (RAM/ROM).
	Display	Limited display real estate. Remote meeting participants struggle to effectively juggle multiple windows (i.e. video, agenda and notes). Participants lose value of video presence (i.e. body language and facial expression)	Optional screen size (recommend 15") and expandable number of Monitors. Adaptable to the wants and needs of the individual. 15" screen provides over 3 times the screen space.
	Multi-Processing	Maximum 2 applications open and active at same time.	Number of processes limited only by available memory.

CONSIDERATIONS		OPTIONS CONSIDERED	
		iPad	LATPOP
Software	eSCRIBE	Problematic app replaced with WebDAV methodology.	Standard eSCRIBE login. Full features. Simplified support.
	Apps	Large selection.	Industry stand platform. Extensive software options.
Data	Transfer	Complicated process to move files between devices. Increased support requests.	USB stick compatible, resulting in standard methods of data transfers. Reduced requests for support.
	Storage	Base unit capacity very limiting. Memory expansion an order of magnitude more expense than standard laptop drive.	Industry standard drive space more than sufficient.
Cost	Individual Trustee	**$1,140*** based on average base unit price, one year extended warranty, and keypad purchase.	**$1,100** based on average unit price, peripherals (mouse, headset and travel bag), and one year extended warranty.
	Trust Council Total	**$29,640**	**$28,600**

* Current iPad implementation includes an additional $5/month for LTE/GSM connectivity. IS proposes to increase this to $20/month and distribute iPhones to all Trustees with the intent to improve overall quality of remote meeting participation. iPhones would ensure (depending on coverage) an alternative to using broadband connection for voice, ensuring maximum bandwidth for meeting content and video.

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR

Initiated by: Mark van Bakel	**Budget Source:** Information Services Budget **Budget Amount:** $43,000
Operational Unit: Information Services	
Windows 10 and Office Suite 2016 Upgrade	
Date initiated: September 26, 2017	**Date required:** April 1, 2018

1. **BACKGROUND** *(A brief description of the current situation.)*

The Islands Trust has a general hardware life cycle of 5 years as outlined in the IS Operations Manual. This allows for the planning of replacement of equipment as it becomes technologically out of date, physically at the end of its operational life cycle, and financially unsupportable by contract with the supplier. It is worth noting however that not all equipment follows our operational life cycle. For example, UPS Batteries (backup power) last for 3 years, laptops for 4 years, while servers and desktops last for the full 5 years. These items represent an operational challenge, but through careful planning IS has managed to ensure that all equipment is replaced at the end of is operational life while providing for a reasonably stable and predictable budget.

There are items within the IS support structure however which do not fit within this 5 year plan, nor do they follow predictable cycles. Base operating systems (OS) such as Windows Server 2008 and Windows 7 generally last for 8-10 years with full support. As such we monitor the vendors, review each release and try to determine with as much foresight as possible which one we will select, and when we need to make the transition. In the case of the Windows 10 OS upgrade, which includes/requires Office 2016 Suite (i.e. Word and Excel) upgrades, we have targeted fiscal 2018/19 due to the Microsoft announced End of Life for our current Windows 7 OS in 2019. After 2019 Microsoft will no longer provide support in the form of patches for Windows 7 outside of industrial applications, potentially exposing those that delay upgrading to far greater security risks.

2. **PROBLEM STATEMENT** *(What is the problem you are trying to solve?))*

Microsoft has announced that Windows 7, our current desktop OS, will reach its End of Life in 2019, meaning Microsoft will no longer support the product with security patches. Given the greatly increased security risks if we delay upgrading to Windows 10 IS proposes to transition to Windows 10 in fiscal 2018/19 before Windows 7 reaches its End of Life.

3. OBJECTIVES/ANTICIPATED RESULTS *(Identify any strategic plan initiatives being addressed. Identify any organizational initiatives being supported. Are there future needs being addressed?)*

The upgrade addresses the following objectives as outlined in the Information Systems Strategic Plan and supports the goal to build, sustain, and evolve the Islands Trust information systems infrastructure.

- Ensure all infrastructure is maintained at recognized industry standards, and engage in new technologies only after they have gained general acceptance.

- Ensure all technologies align with security standards as defined by the Islands Trust management, the BC Provincial and Canadian Federal Governments where they pertain.

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

1. Upgrade Windows 7 to Window 10, including Office 2016 Suite at a total cost of **$43,000**.

   $27,500 - Windows 10 and Office Suite Licensing
   $8,500 - Labour - Creation of 2010 image
   $6,000 - Labour - Migration of roaming profiles from 2007 to 2010
   $1,000 - Training materials
   $43,000

   Windows 10 benefits include increased start up speeds, improved security, and an improved browser to name just a few.

   Office Suite 2016 benefits include, but are not limited to real-time co-authoring, smart attachments where by recently worked on documents are shareable directly from Outlook, and improved version history management.

2. Do nothing and maintain existing Windows 7 OS. Note that IS does not consider this a serious option given the associated security risk.

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

Change management has been identified as the primary factor critical to the success of this upgrade, whereby training requirements are identified and supported through available materials and business group tailored training.

The primary risk is associated with not upgrading, and greatly increasing our overall cyber security vulnerability.

6. **RECOMMENDED DECISION (***Clearly outline the decision being sought and why this particular decision is being recommended)*

IS recommends upgrading Windows 7 to Window 10, including Office 2016 Productivity Suite. The risks associated with not upgrading are considered too high given the planned End of Life of Windows 7 in 2019.

7. **BENEFIT/COST ANALYSIS SUMMARY** *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

This is a one-time license, labour and training expenditure that IS anticipates will ensure this portion of our infrastructure is maintained at recognized industry standards for the next 7-8 years.

The expenditure is capital in nature and will be amortized over a five-year period. A transfer from the General Revenue Surplus Fund to finance the expenditure will be required

8. **CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION** *(Are there any concerns and how will they be addressed? Have other stakeholders been consulted with?)*

As with the migration from XP to Windows 7, IS will purchase and make available to all staff industry standard online training material for both Windows 10 and the Office 2016 Suite. IS also proposes the popular "Tips and Tricks" training framework be utilized as an orientation tool prior to the migration.

IS also recommends that each business unit consider/explore more advanced Office 2016 Suite application training appropriate to staff job requirements.

9. **IMPLEMENTATION PROCEDURES** *(describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor)*

The migration from Windows 7 to Windows 10 represents an upgrade of our existing desktop OS which will be managed in-house.

Mark van Bakel	September 26, 2017
Initiator	Date
Cindy Shelest	October 4, 2017
Director	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received: Oct 5, 2017	**Approved:** X☐ **YES** ☐ **NO**
Next steps: **Forward to FPC**	

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	October 18, 2017
From:	Director Administrative Services	**Date Prepared:**	October 5, 2017

PURPOSE:

To advise Financial Planning Committee of a $100,000 budget request for 2018/19 to provide additional funding for the Victoria office renovations.

BACKGROUND:

The lease for the Victoria office space at 1627 Fort Street, Victoria was renewed in the summer of 2017. A substantial allowance was provided by the landlord upon signing as a renewal incentive. A procurement process was held during September 2017 which included a proponents meeting to discuss the project. Eight proponents attended the meeting however no responses were received. Feedback was sought from the potential proponents. All of those who provided feedback indicated they were concerned that the budget was too low for the stated objectives.

The project is continuing in a scaled down version for 2017/18. Management is requesting an additional $100,000 from Islands Trust to complete the necessary renovations. (Note: ** no substantial investment in the leasehold has been made in recent years.)

ATTACHMENT(S):

No attachments

FOLLOW-UP:

Incorporate in the 2018/19 Budget.

Prepared By: **Russ Hotsenpiller, Chief Administrative Officer**

Reviewed By/Date: **Management Team/October 5, 2017**

Islands Trust

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR

Initiated by: Clare Frater	**Budget Source:** Trust Council/LPS
Business Area: Trust Area Services	
Name of Request *:* Program Coordinator position	**Budget Amount:** $75,000
Date initiated: 10/10/2017	**Date required: 01/04/2018**

1. BACKGROUND *(A brief description of the current situation.)*

There is high public and trustee demand for Trust Area Services projects. For years, the workload for Trust Area Services has outstripped the available staff hours. Staff have reviewed the scope and type of work projects and identified that there are duties and tasks that could be supported by an AO 18 position that would add needed capacity to the TAS team. Examples of duties the Program Coordinator will take on include project management administration, basic research, event organization, correspondence drafting , website maintenance and associated training, assistance with development of print and electronic publications, and administrative duties.

In addition, the Trust Area Services unit historically had 0.5 FTE support for administrative support until 17/18 when the Trust Area Services Secretary was successful in securing the Legislative Services Clerk position. The Legislative Services Clerk is now available to provide only one day/week (20% FTE) to Trust Area Services with responsibilities associated with supporting Trust Program Committee meetings, correspondence preparation and filing.

2. PROBLEM STATEMENT/OBJECTIVES *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

The Trust Area Services team supports Trust Council, Executive Committee and Trust Programs Committee as well as local trust committee communications. With growing demands for enhanced communications/ engagement with communities and First Nations and other agencies, advocacy and other services it has become apparent that that additional support for the Trust Area Services team is needed.

3. PROJECTED RESULTS/DELIVERABLES *(How does this address the objectives described above?)*

Creating a program coordinator position within Trust Area Services will result in improved response times and greater profile for the growing number of advocacy, cooperation and communication activities. It will also support improved delivery of Trust Program Committee projects and improved file management.

4. ALTERNATIVES CONSIDERED *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, financial implications, resource requirements and other implications to allow for an informed decision among the options. One option should reflect the status quo – ie. do nothing – and the anticipated results of that action.)* Staff considered maintaining the status quo which is likely to result in staff burnout and/or under-delivery of projects. Staff also considered creating a more junior position but identified that an AO 18 level position would best serve the Trust Area Services team needs.
5. CRITICAL SUCCESS FACTORS *(What related factors have been identified? What risks are involved?)* The success of the position relies on clearly defined job duties and sufficient resources (e.g. equipment, training) to support the position.
6. CHANGE MANAGEMENT/COMMUNICATIONS/COLLABORATION *(Are there any concerns and how will they be addressed? Have other stakeholders been identified?)* The new position would be provided with a thorough orientation to Islands Trust and Trust Area Services. The position would create enhanced capacity for the corporate objectives of enhanced project management and collaboration between departments, as well as improvements to Islands Trust communications.
7. BENEFIT/COST ANALYSIS SUMMARY *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)* The cost of the position is $75,000. Benefits of the position are as stated as above.
8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended)* Support funding for a new Program Coordinator position for Trust Area Services to support successful and timely delivery of advocacy, cooperation and communication activities as well as Trust Program Committee projects.
9. PURCHASING PROCEDURE *(describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor)* The position will be advertised in accordance with BC Public Service Agency requirements.

Clare Frater	October 11, 2017
Initiator	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received:	**Approved:** X☐ **YES** ☐ **NO**
Next steps: **Forward to FPC**	

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR	
Initiated by: David Marlor Director of Local Planning Services	**Budget Source:** Local Planning Services Staff Budget **Budget Amount:** $94,000
Operational Unit: Local Planning Services	
Name of Request Extend funding for 2018/19 Fiscal year for Freshwater Specialist	
Date initiated: September 15, 2017	**Date required:** April 1, 2018

1. **BACKGROUND**

In 2017 Trust Council approved funding for a Temporary Freshwater Specialist. This position began in June 2017 and will end on March 31, 2018.

The position has provided extensive additional value in the area of research into freshwater (groundwater and surface water) in the trust area, providing public outreach and education on freshwater issues in the Trust Area, providing a link to other provincial agencies dealing with fresh water issues in the Trust Area, undertaking review and providing advice on fresh water issues, project managing a pilot well monitoring program on Salt Spring island with a view to scaling for other islands in the future, and providing general scientific advice to staff on freshwater in planning matters.

Since July 2017 the position has undertaken the following projects:

1. Support to Salt Spring Island Watershed Management Project
2. Review of contaminated aquafer processes
3. Review of DL696 (Keats Island) hydrological assessment report
4. Review of the Hornby Island Water Plan
5. Attendance and participation at Our Groundwater and wells workshops
6. Start of organisation and planning for a Freshwater forum
7. Start of working on three minute videos on freshwater in the Islands Trust Area.

Deliverables for this position before March 31, 2018 include documentation for planning staff on available freshwater research, a freshwater forum for invited guests that deal with freshwater on the islands and subsequent report and recommendations to Trust Council, a freshwater session at March Trust Council and documentation and recommendations from observations so far on the pilot well monitoring project on Salt Spring Island (which will continue beyond March 31, 2018).

Generally the position has been well received as adding value to the organisation, and helping the organisation improve its understanding and approach to dealing with freshwater issues. While the position has free some planning resources by taking on project management functions for the Salt Spring well monitoring project, the benefits from the position are more in the value added by providing the scientific background and research to support planners, local trust committees and Trust Council (in relation to advocacy advice).

As the position has only be active since July 2017 (two months) it is too soon to assess the full value of the position and the extent of the value added to the organisation. Further, the well monitoring project will likely not be completed by March 2018. Staff is of the opinion that the position should be extended to March 31, 2018 to allow completion of in-stream projects and to allow more time to assess the value of the position to the organisation in the longer term.

2. **PROBLEM STATEMENT/OBJECTIVES** *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

To provide time for the position to undertake work already in stream, and more time for an evaluation of the value added to the organisation (as the position has only been active for two months as of the date of this business case).

3. **PROJECTED RESULTS/DELIVERABLES**
(How does this address the objectives described above?)

Funding will allow us to continue the temporary Senior Freshwater Specialist position to March 31, 2019.

4. **ALTERNATIVES CONSIDERED** *(What other options/alternative courses of action were considered? Each option must be supported by a succinct and realistic presentation of the benefits, financial implications, resource requirements and*

   1. Approve funding less than requested. This would result in less hours being available and less deliverables completed over the 2018/19 Fiscal Year.
   2. Not fund the position. This may result in loss of scientific expertise in freshwater, and handing off of project management of the pilot well monitoring program on Salt Spring to planning staff.

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

Successful completion of the salt spring well monitoring program, with recommendations for scaling to other islands; improved resources for planners on freshwater issues; improved knowledge of freshwater for island residents; and solid basis for advocacy for freshwater issues.

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

None. The recommended approach would result in status quo in regard to current processes.

7. **BENEFIT/COST ANALYSIS SUMMARY** *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

Continues to develop and provide scientific advice in relation to freshwater. No additional costs anticipated over additional funding for the position.

8. RECOMMENDED DECISION (*Clearly outline the decision being sought and why this particular decision is being recommended)* Approve the funding as requested.
9. PURCHASING PROCEDURE *(describe any purchasing processes that will be needed to support this initiative (ie. Direct Award, RFP, ITQ to qualified vendor)* Continuation of current position.

David Marlor, MCIP, RPP
Initiator

September 15, 2017
Date

REVIEWED BY MANAGEMENT TEAM:	
Date received:	**Approved: X ☐ YES ☐ NO**
Next steps: **Submit to FPC for recommendation.**	

BUSINESS CASE

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

TO BE COMPLETED BY INITIATOR	
Initiated by: Ann Kjerulf, Regional Planning Manager	**Budget Source:** Local Planning Services Staffing Budget **Budget Amount:** $10,000
Operational Unit: Northern Office	
Name of Request: $10,000 for planning/bylaw enforcement staff support	
Date initiated: September 15, 2017	**Date required:** April 1, 2018

1. **BACKGROUND**

The Northern Office and Local Planning Services, generally, have experienced staffing transitions and challenges over the past year. The typical planning staff contingent consists of three Island Planners, a Planner 2, and a Planner 1, with the latter position primarily responsible for enquiries and non-complex applications and referrals. Following the departure of an island planner in February 2017, recruitment for a replacement island planner was unsuccessful. A subsequent Planner 2 competition resulted in the internal promotion of a Planner 1 to the Planner 2 position. While this resulted in greater capacity for complex applications, there remains a partial staffing deficiency at the senior level and at the entry level.

The deficiency at the Planner 1 level has been offset in part through a contract with Linda Prowse to provide part-time planning support (handling enquiries, development applications and building and subdivision referrals). The Northern Team also had a co-op student planner who provided enquiry coverage and handled non-complex applications and referrals over the summer.

The contract with Linda Prowse will end at the end of September, 2017. However, the co-op student planner has transitioned to a part-time auxiliary Planner 1, which will be in place until the end of the 2017/18 fiscal year. This position is intended to cover the temporary, more immediate Planner 1 vacancy and also to provide planning support in conjunction with bylaw enforcement activities specific to Gabriola Island. Notwithstanding, Bylaw Enforcement is also experiencing a staff shortage at the current time.

Notably, there is an effort underway to fill the permanent full-time Planner 1 left as a result of the internal promotion earlier this year. However, given the continued pressure at the Island Planner level, additional support is needed to free up Island Planner time to focus on LTC projects (e.g. shoreline protection, affordable housing), Islands Trust wide projects (e.g. species at risk) and more complex files (e.g. DL 696, Potlatch).

2. **PROBLEM STATEMENT/OBJECTIVES** *(What is the problem you are trying to solve? What strategic item is this addressing? What are the future needs? What personal or organizational objectives are being addressed?)*

   The intent is to ensure that we can continue to meet the needs of Northern LTCs while providing professional, timely service to applicants and members of the public, and support to bylaw enforcement.

3. **PROJECTED RESULTS/DELIVERABLES**
   (How does this address the objectives described above?)

   Additional part-time Planner 1 staffing for the 2018/19 fiscal year will alleviate pressure on more senior planning staff while the Northern Office continues to have an Island Planner shortage. It is anticipated that an Island Planner competition will occur in 2018. Thus, the part-time position may be discontinued following the successful completion of such a competition.

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

   1. Not approve funding – anticipated results are decreased service levels

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

   Risks are negligible.

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

   None.

7. **BENEFIT/COST ANALYSIS SUMMARY** *(Summarize the benefits and costs included. Identify capital and operational needs. Are there one-time or start-up costs? Are there impacts in future years?)*

   Minimal time and resources are anticipated to train the part-time employee.

8. **RECOMMENDED DECISION (***Clearly outline the decision being sought and why this particular decision is being recommended)*

   Approve the funding as requested.

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

   Extension of current auxiliary position or establishment of a new temporary part-time position.

Ann Kjerulf	September 15, 2017
Initiator	Date
David Marlor	October 3, 2017
Director	Date

REVIEWED BY MANAGEMENT TEAM:	
Date received: October 5, 2017	**Approved: X ☐ YES ☐ NO**
Next steps: **Forward to FPC**	

BRIEFING

To:	Financial Planning Committee	**For the Meeting of:**	November 15, 2017
From:	**C. Shelest, Director Administrative Services**	**Date Prepared:**	November 8, 2017
SUBJECT:	**2016-17 Allocated Financial Statements**		

PURPOSE:

To provide Financial Planning Committee with an allocation of actual results for 2016-17 to each of the local trust committees.

BACKGROUND:

In 2006/07, LTC's had concerns about their ability to conduct business and to undertake community planning projects due to the amount of planning staff available. In response to these concerns Trust Council requested the Finance Department to develop a process to allocate revenues and expenditures to Local Trust Committees based on actual results for the fiscal period.

The process of allocating revenues and expenses to Local Trust Committees was revised in 2015-16. The process is completed through three major steps:

1. Revenues and expenses directly attributed to Local Trust Committees

The Islands Trust financial system tracks financial transactions by location code (among other segments) which enables certain revenues and expenses to be reported by specific Local Trust Committee (and other work units). The first step in the process is to report this information.

2. Planning Administration expenses allocated to Local Trust Committees

Planning staff and bylaw enforcement officers record their work activities in the Time Collection System. The data is used to develop allocation percentages for each of the three Planning Offices: Victoria, Salt Spring, and Gabriola. These ratios are then used to allocate certain administrative expenses directly related to Local Planning Services, as follows:

- Planning Costs – Northern Office – allocated based on the percentage of planning time in the Northern office reported to specific Local Trust Committees.
- Planning Costs – Southern Office - allocated based on the percentage of planning time in the Southern office reported to specific Local Trust Committees.
- Planning Costs – SSI – allocated 100% to Salt Spring Island LTC.
- Director LPS Costs – allocated based on the percentage of planning time in all offices reported to specific Local Trust Committees
- LTC Executive Committee expenses - allocated based on the percentage of planning time in all offices reported to specific Local Trust Committees

- Bylaw costs – allocated based on the percentage of bylaw enforcement officer time reported to specific Local Trust Committees

3. General Administration expenses allocated to Local Trust Committees

Trust Council, Trust Fund and General Administrative expenses are allocated to specific Local Trust Committees based on their % of assessed values in relation to all Local Trust Committees.

Conclusions:

- The new Time Collection System implemented in April 2016 has provided a more accurate representation of planner and bylaw enforcement officer hours related to specific Local Trust Committees;
- The process to produce the Allocated Financial Statements remains an imperfect reflection of LTC resource use, due to the many services that are shared throughout the Islands Trust organization.

ATTACHMENT:

2016-17 Allocated Financial Statements

FOLLOW-UP:

Forward to Trust Council

Prepared By: **C. Shelest, Director Administrative Services**

Reviewed By/Date: **R. Hotsenpiller, Chief Administrative Officer/November 8, 2017**

	3.9%	13.3%	6.7%	6.9%	5.2%	1.6%	6.5%	10.1%	39.1%	2.6%	1.7%	2.4%	0.1%	
ISLANDS TRUST - Allocated Financial Statements	LTC	LTC	LTC	LTC	LTC	LTC	LTC	LTC	LTC	LTC	LTC	LTC	LTC	
2016/17	Denman	Gabriola	Galiano	Gambier	Hornby	Lasqueti	Mayne	N. Pender	Salt Spring	Saturna	S. Pender	Thetis	Bal/Win	**Total**
Direct Revenue														
Fees & Sales	10,189	9,673	26,596	1,716	9,432	1,359	5,957	29,953	37,883	1,782	1,224	1,100	0	136,864
Property Tax Levy - General	241,449	831,274	414,928	436,592	339,009	101,912	388,171	652,238	2,405,971	170,281	107,727	155,058	5,224	6,249,834
Special LTC Tax Requisition									110,500					110,500
Other Income - grant income for projects	-	-	-	-	-	9,465	-	-	2,500	-	-	-	-	11,965
Total Direct Revenue	**251,638**	**840,947**	**441,524**	**438,308**	**348,441**	**112,736**	**394,128**	**682,191**	**2,556,854**	**172,063**	**108,951**	**156,158**	**5,224**	**6,509,163**
Direct Expenses - Operating														
Legal - general	7,185	11,823	9,829	3,356	-829	0	2,333	30	5,075	99	340	2,392		41,633
Legal - litigation	-81,519	8,835	1,840	311	0	0	0	5,646	20,751	0	0	3,929		-40,207
LTC Trustee Expenses	809	981	1,823	1,435	922	694	90	263	1,553	481	295	155		9,501
LTC Meeting Expenses	3,197	5,774	5,360	3,857	2,135	1,618	1,915	2,970	8,189	1,268	1,487	2,210	232	40,212
LTC Local Exp APC Meeting Expenses	851	1,418	1,166	326	158	160	216	552	2,235	200	15	0		7,297
LTC Local Exp Communications	169	990	798	203	856	297	1,094		25			273		4,705
LTC Local Exp Special Projects	0	857	0	464	0	0	0	240	2,616	680	0	90	788	5,735
Notices - Statutory & Non-Statutory	2,936	2,151	11,441	0	583	48	7,565	4,525	1,508	0	0	958		31,715
Office - Lease costs	2,572	0	8,696	0	0	0	240	8,103	0	0	0	0		19,611
Trustee Remuneration	13,683	29,482	15,480	13,600	14,038	10,993	15,812	20,017	52,985	11,126	10,000	11,553		218,769
Trustee Remuneration - Benefits	7,494	4,882	4,432	4,882	5,143	3,982	7,511	7,637	7,511	7,637	7,511	7,637		76,259
LTC Operating Subtotal	**(42,623)**	**67,193**	**60,865**	**28,434**	**23,006**	**17,792**	**36,776**	**49,983**	**102,448**	**21,491**	**19,648**	**29,197**	**1,020**	**415,230**
Direct Expenses - Projects														
Project - Funded by Grants														0
Project - Funded by Special requisition									105,894					105,894
LTC Projects	0	1,154	3,279	7,262	840	9,476	8,000	11,279	8,475	5,326	2,910	0		58,001
LTC Projects Subtotal	**-**	**1,154**	**3,279**	**7,262**	**840**	**9,476**	**8,000**	**11,279**	**114,369**	**5,326**	**2,910**	**-**	**-**	**163,895**
Total Direct Expenses (Operating + Projects)	**(42,623)**	**68,347**	**64,144**	**35,696**	**23,846**	**27,268**	**44,776**	**61,262**	**216,817**	**26,817**	**22,558**	**29,197**	**1,020**	**579,125**
Direct Revenues less Direct Expenses	**294,261**	**772,600**	**377,380**	**402,612**	**324,595**	**85,468**	**349,352**	**620,929**	**2,340,037**	**145,246**	**86,393**	**126,961**	**4,204**	**5,930,038**
Indirect Planning Expenses														
Allocate Planning Costs - Northern	104,392	316,331	-	149,847	93,518	69,377	-	-	-	-	-	108,307		841,772
Allocate Planning Costs- Southern	-		270,405	-	-	-	138,322	250,172	-	59,092	44,059	-		762,050
Allocate Planning Costs - SSI	-	-	-	-	-	-	-	-	665,282	-	-	-		665,282
Allocate Director LPS	13,343	40,431	39,750	19,152	11,953	8,867	20,334	36,776	135,706	8,687	6,477	13,843		355,318
Allocate LTC Executive expenditures	3,444	10,437	10,261	4,944	3,085	2,289	5,249	9,493	35,030	2,242	1,672	3,573		91,720
Allocate Bylaw	16,981	57,961	31,320	9,132	8,830	2,113	14,717	28,075	131,468	453	302	12,830		314,181
Total Indirect Planning Expenses	**138,160**	**425,159**	**351,736**	**183,075**	**117,386**	**82,647**	**178,622**	**324,515**	**967,487**	**70,474**	**52,509**	**138,553**	**-**	**3,030,323**
Net surplus (shortfall) before Administrative	**156,101**	**347,441**	**25,644**	**219,537**	**207,209**	**2,821**	**170,730**	**296,414**	**1,372,550**	**74,772**	**33,884**	**(11,592)**	**4,204**	**2,899,715**
Administrative Expenses														
Allocate Trust Council	30,135	103,843	52,110	53,865	40,507	12,498	50,963	78,646	304,490	20,395	12,919	18,436	682	779,490
Allocate Trust Fund	18,376	63,321	31,775	32,846	24,700	7,621	31,076	47,956	185,671	12,436	7,878	11,242	416	475,314
Allocate Administration	48,098	165,744	83,172	85,974	64,653	19,948	81,343	125,526	485,996	32,552	20,621	29,425	1,089	1,244,143
Total Administrative Allocation	**96,609**	**332,909**	**167,057**	**172,685**	**129,860**	**40,068**	**163,382**	**252,128**	**976,157**	**65,384**	**41,418**	**59,103**	**2,188**	**2,498,947**
Net Surplus (Shortfall)	**59,492**	**14,532**	**(141,413)**	**46,853**	**77,348**	**(37,247)**	**7,348**	**44,286**	**396,393**	**9,388**	**(7,534)**	**(70,695)**	**2,016**	**400,768**

Top Priorities

Financial Planning Committee

No.	Description	Activity	R/Initiated	Responsibility	Target Date
1	First draft of the 2018/19 Budget	**Current:** Reviewed first draft of proposed budget at FPC meetings October 18 and November 15, 2017. **Planned:** Forward proposed budget to December Trust Council for review. Review public consultation documents in January 2018 and seek public input in February 2018.	31-May-2017	Cindy Shelest	31-Mar-2018
2	Complete review of Purchasing Procedure Policy 6.5.iii.	Forwarded to December 2017 Trust Council.	21-Oct-2015	Cindy Shelest	05-Dec-2017
3	Consider revisions to Trust Council Policy 7.2 vi Municipal Tax Requisition Calculation.	Recommended revisions will be provided to FPC at their November 15, 2017 meeting.	27-Jan-2017	Cindy Shelest	15-Nov-2017

11371912819,,,Proposed FPC dates in 2018 to FPC Nov15 2017

Islands Trust
Proposed FPC Dates for 2018

Main FPC Tasks	Proposed FPC Date	Associated EC Date	Trust Council Dates
approve draft budget public consultation documents	**Tues Jan 16**	n/a	n/a
approve 2018/19 budget for March Trust Council and preliminary Audit Committee Meeting	**Wed Feb 21***	Wed Feb 28	March 13-15
approve 2017/18 audited financial statements and Audit Committee Meeting	**Wed May 30**	Wed June 6	June 19-21
approve allocated financial statements (if requested)	**Wed Aug 29**	Wed Sept 5	Sept 18-20
first consideration of 2019/20 budget	**Wed Oct 17**	Wed Oct 24	Nov 6-8
approve 1st draft of 2019/20 budget	**Wed Nov 21**	Wed Nov 28	Jan 2019 (?)

*** Note: due to elections being held in October (rather than November as in previous years), there will be insufficient time for approval of the 2019/20 budget prior to Trust Council on November 6-8, 2018. It is recommended that Trust Council meet in January 2019 to review the proposed budget for public consultation*