



Islands Trust Conservancy Board

Addendum

Date: Tuesday, November 19, 2024
Time: 10:00 am
Location: Electronic Meeting, and a physical location to view the livestream of the meeting:
Islands Trust Victoria Office
#200 - 1627 Fort Street
Victoria, BC V8R 1H8

Pages

6. BUSINESS

6.1 Items for Approval

6.1.7 2025/26 Budget Request

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THAT the Islands Trust Conservancy Board request an increase of \$7,582 to its proposed 2025/26 Salaries and Benefits budget (Islands Trust Contribution) due to an error in its early submission relative to the amount available from the Environment and Climate Change Canada Contribution Agreement for Salaries and Benefits in 2025/26.



REQUEST FOR DECISION

To: Islands Trust Conservancy Board

For the Meeting of: November 19, 2024

From: Staff

Date Prepared: November 14, 2024

SUBJECT: 2025/26 Budget Request

RECOMMENDATION(S): That the Islands Trust Conservancy Board request an increase of \$7,582 to its proposed 2025/26 Salaries and Benefits budget (Islands Trust Contribution) due to an error in its early submission relative to the amount available from the Environment and Climate Change Canada Contribution Agreement for Salaries and Benefits in 2025/26.

1 PURPOSE:

To correct an error in the 2025/26 budget request submission from the Islands Trust Conservancy (ITC) Board to Trust Council and update the ITC Board's budget request for 2025/26.

2 BACKGROUND:

At its **July 23, 2024 meeting**, the ITC Board resolved: that the Islands Trust Conservancy Board approve the draft 2025/26 ITC Budget, with the following amendment:

- Increase the Board training and conferences line to \$4,600

and direct staff to provide it to the Director of Administrative Services and the Director of Trust Area Services for inclusion in the Islands Trust draft 2025/26 budget, as amended.

At its **October 1, 2024 meeting** the ITC Board resolved: that the Islands Trust Conservancy Board direct staff to add \$4,000 to the 2025-26 budget request for bookkeeping services, and add \$1,160 per covenant to property management funds to reflect new covenants taken on in the 2024-25 fiscal year.

The changes from the Board's July and October meeting were made and, on behalf of the Board, ITC staff developed a briefing for the Financial Planning Committee's (FPC) November 13, 2024 meeting. A copy of the briefing is included in the ITC Board's November 19, 2024 meeting agenda (for information). During the FPC's November 13th meeting, additional information relating to the ITC Board's budget submission was requested. A new briefing was prepared on November 14, 2024 in response to this request (ATT 1).

In preparing the November 14th briefing it came to light that an error had been made in the earlier budget request submission, which noted that the ECCC contribution for Salaries and Benefits in 2025/26 was \$110,000 and the Islands Trust contribution was \$793,033. In fact, the ECCC contribution is \$102,418. Hence, the Islands Trust contribution for Salaries and Benefits needs to be increased by \$7,582.

3 IMPLICATIONS OF RECOMMENDATION:

ORGANIZATIONAL:

The requested increase of \$7,582 to the Salaries and Benefits budget for 2025/26 does not significantly impact the ITC organizationally. A small amount of the A/Manager's time is needed to convey the request on behalf of the Board.

FINANCIAL:

This request increases the overall budget requested by the Islands Trust Conservancy Board to Trust Council.

POLICY:

If the Board resolves to request the proposed increase for the ITC's 2025/26 Salaries and Benefits budget, staff will provide this request to Trust Council via the standard budget process.

IMPLEMENTATION/COMMUNICATIONS:

N/A

FIRST NATIONS:

N/A

CLIMATE CHANGE:

N/A

OTHER:

N/A

4 RELEVANT POLICY:

[Policy 1.6 Annual Budget Submissions Policy](#)

5 ATTACHMENT:

ATT1: ITC Board Briefing to Financial Planning Committee: Draft Budget 2025/26, Review of Islands Trust Conservancy Funding Requests

RESPONSE OPTIONS

Recommendation(s): That the Islands Trust Conservancy Board request an increase of \$7,582 to its proposed 2025/26 Salaries and Benefits budget (Islands Trust Contribution) due to an error in its earlier submission relative to the amount available from the Environment and Climate Change Canada Contribution Agreement for Salaries and Benefits in 2025/26.

Alternatives:

That the Islands Trust Conservancy Board request staff to do additional work to ensure the increase of \$7,582 is balanced out by reductions in other areas of the proposed 2025/26 ITC budget.

Prepared By: *Carolyn Stewart, A/Manager, ITC*



BRIEFING

To: Financial Planning Committee **For the Meeting of:** December 3, 2024
From: Islands Trust Conservancy Board **Date Prepared:** November 14, 2024
SUBJECT: Draft Budget 2025/26, Review of Islands Trust Conservancy Funding Requests

PURPOSE:

To provide updated background to Financial Planning Committee (FPC) for the Islands Trust Conservancy (ITC) budget request, as requested by FPC on November 13, 2024.

BACKGROUND:

[Trust Council's Budget Process Policy 6.3.1](#) sets out that the Islands Trust Conservancy (ITC) Board is to be consulted directly, at the beginning of, and throughout, the budget process with respect to Board requirements, programs and administrative services, and that appointed trustees of the ITC Board shall be given the opportunity to attend Financial Planning Committee and Trust Council meetings with observer status. The policy also sets out that the ITC Board is responsible for endorsing all budget requests for the Islands Trust Conservancy Board and its program operations.

At its July 23, 2024 meeting, the ITC Board passed the following resolution:

ITC-2024-043

that the Islands Trust Conservancy Board approve the draft 2025/26 ITC Budget with the following amendment:

- *Increase the Board training and conferences line to \$4,600*

and direct staff to provide it to the Director of Administrative Services and the Director of Trust Area Services for inclusion in the Islands Trust draft 2025/26 budget, as amended.

At its October 1, 2024 meeting, the ITC Board passed the following resolution:

ITC-2024-052

that the Islands Trust Conservancy Board direct staff to add \$4,000 to the 2025-26 budget request for bookkeeping services, and add \$1,160 per covenant to property management funds to reflect new covenants taken on in the 2024-25 fiscal year.

In addition, since the Board approved the draft budget staff has made additional changes related to salary/benefit estimate, administrative allocation estimates and the safety budget. Staff will advise the Board of these changes at its November 19, 2024 meeting. All of these changes are reflected in the draft budget.

Table 1. Proposed Islands Trust Conservancy 2025/26 budget request

Description	2024/25				2025/26			Increase/Decrease in IT Tax Contribution	
	Islands Trust Contribution: Taxes	Grant Contribution: FN Engagement	Grant Contribution: SAR	Total Approved Budget	Islands Trust contribution: Taxes	Grant Contribution: SAR	Total Draft Budget	\$ Change	% Change
Salaries and Benefits *	700,458		115,000	815,458	793,033	110,000	903,033	87,575	13.2%
Communications	16,500		1,500	18,000	4,500	5,500	10,000	(8,000)	-72.7%
Contracted Temporary Staffing	20,000			20,000	15,000		15,000	(5,000)	-25.0%
Professional Services**	-		16,300		6,000	13,000	19,000	19,000	100.0%
Subscriptions	400			400	400		400	-	0.0%
Memberships	1,800			1,800	1,800		1,800	-	0.0%
Board Honoraria	7,000			7,000	7,000		7,000	-	0.0%
Board Meeting Expense	2,850			2,850	2,850		2,850	-	0.0%
Board Training and Conferences	1,600			1,600	4,600		4,600	3,000	187.5%
Property Management	99,640		66,500	166,140	99,460	69,000	168,460	2,320	-0.2%
Safety***	1,200			1,200	3,300		3,300	2,100	175.0%
Conservation Planning and Land Securement	16,550		10,000	26,550	25,000	12,000	37,000	10,450	51.1%
Ecosystem Mapping	-			-	5,200	4,000	9,200	9,200	100.0%
Legal	17,800		4,200	22,000	30,000		30,000	8,000	68.5%
Mobile Devices	2,562			2,562	3,020		3,020	458	17.9%
Training and Conferences	4,700			4,700	6,400		6,400	1,700	36.2%
Travel for Training	4,000			4,000	4,500		4,500	500	12.5%
Travel	19,500		6,500	26,000	19,500	6,500	26,000	-	0.0%
Project: ITC Plan First Nations Engagement	10,000	10,000		20,000	-		-	(20,000)	-100.0%
								-	
TOTAL Direct ITC Costs	926,560	10,000	220,000	1,146,560	1,031,563	220,000	1,251,563	111,303	11.3%
Admin Allocation - 14% ****	326,086			326,086	357,916	-	357,916	31,830	9.8%
TOTAL	1,252,646	10,000	220,000	1,466,346	1,389,479	220,000	1,609,479	143,133	10.9%

* Estimate of ITC salaries and benefits for draft budget 2025-26, assumes 3% wage increases under the BCGEU agreement.

** Professional Services includes \$8,000 from ECCC for contracted First Nations liaison/advisor and \$5,000 for contracted program evaluation.

*** Safety budget has changed due to all GPS units being replaced in Fiscal 2025/26 with BIVY units which have higher monthly monitoring costs.

**** Estimate of Admin Allocation based on previous year's budget, plus estimated increase in line with increase to ITC budget

NOTE: Budget amount listed for prior year is as per the approved budget.

Table 2. Explanation of Proposed Budget Increases & Decreases in 2025/26

Budget Line Item	2024/25 Budget	2025/26 Budget	Notes
1. Salaries and Benefits	\$815,458	\$903,033	<ul style="list-style-type: none"> • New Protected Area Team Lead position in place for a full-year in 2025/26. Prior year included only 6 months to allow time for hiring. • Estimate of ITC salaries and benefits assumes 3% wage increases under the BCGEU agreement. • Environment and Climate Change Canada Contribution Agreement (ECCC Agreement) provides \$5,000 less towards salaries and benefits in 2025/26 compared to the prior year. Taxation will now cover this amount. <p>(ECCC Agreement requires a minimum of \$205,000 matching funds from IT taxes, ECCC provides \$110,000).</p>
2. Communications	\$18,000	\$10,000	<ul style="list-style-type: none"> • Reduced budget requested reflects the planned work program for 2025/26 which is better matched to staff capacity. <p>(ECCC Agreement requires a minimum of \$2,300 matching funds from IT taxes; ECCC Agreement provides \$5,500).</p>
3. Contracted Temp Staff	\$20,000	\$15,000	<ul style="list-style-type: none"> • \$15,000 for contractors/short-term auxiliary staff to assist with critical policy work delayed due to capacity challenges within the Manager role. Staff anticipate: policy development/improvement work as priority, plus delayed management plan work <p>(No ECCC Agreement implications; no ECCC funds provided).</p>
4. Professional Services	N/A	\$19,000	<ul style="list-style-type: none"> • \$4,000 for ITC book keeping services included at direction of ITC Board. • \$8,000 for contracted specialist First Nation advisor/liaison agreed to in ECCC Agreement • \$7,000 for Species at Risk program evaluation (required by ECCC grant) <p>(ECCC Agreement requires a minimum of \$2,000 matching from IT taxes; ECCC Agreement provides \$13,000).</p>
5. Board Training	\$1,600	\$4,600	<ul style="list-style-type: none"> • Increased \$3,000 over the prior year at direction of the ITC Board to accommodate a desired significant training session relating to First

Budget Line Item	2024/25 Budget	2025/26 Budget	Notes
			Nations reconciliation, engagement, and future cooperation for conservation.
6. Property Management	\$166,140	\$168,460	<ul style="list-style-type: none"> The increase accounts for new costs associated with two new covenants registered in 2024 and supports continued property management on properties ITC is responsible for. <p>(ECCC Agreement requires a minimum of \$53,700 matching funds from IT taxes; ECCC Agreement provides \$69,000)</p>
7. Safety	\$1,200	\$3,300	<ul style="list-style-type: none"> Change from SPOT safety devices to BIVY safety devices for staff field safety (better system) comes with increased costs <p>(No ECCC requirements for matching funds; no ECCC funds provided).</p>
8. Conservation Planning & Land Securement	\$26,550	\$37,000	<ul style="list-style-type: none"> Species at risk potential surveys Nature reserve/covenant securement costs: biological surveys, archaeological and Indigenous knowledge surveys, land appraisals, legal advice, land surveys and other needed expertise and reports as relevant; support for select landowner costs (does not include direct purchase costs.) Update ITC Property Management Strategy to include species at risk data and information. Landowner contact with landowners that have shown an interest in donation of ecologically-valuable private land with species at risk values within the Islands Trust Area. <p>(ECCC Agreement requires a minimum of \$25,000 matching funds from IT taxes; ECCC Agreement provides \$12,000).</p>
9. Ecosystem Mapping	\$0	\$9,200	<ul style="list-style-type: none"> New mapping work (that provides more information on species, habitat or ecosystem features) integrated into Islands Trust mapping systems to support more improved decision making (committed to in the ECCC grant) <p>(ECCC Agreement requires a minimum of \$5,000 matching funds from IT taxes; ECCC Agreement provides \$4,000 – increased from \$0 in 2024/25).</p>
10. Legal	\$22,000	\$30,000	<ul style="list-style-type: none"> ITC issues becoming more complex/increasing need for additional legal input/increasing cost of legal services.

