

7.2.vi. Policy**MUNICIPAL REQUISITION COST ALLOCATIONS
Trust Council: March 10, 2004****A: PURPOSE:**

To provide guidelines for allocating annual budget costs for the purpose of creating the municipal tax requisition.

B: REFERENCES:

1. *Islands Trust Act, S. 47*

C: DETAILS

1. The formula for creating the municipal tax requisition is provided in the Islands Trust Act, and refers to the costs of operations of the Trust Council and the Executive Committee and the costs of administrative operations of the Trust Fund Board. These costs are recovered from municipalities on the basis of the municipality's proportionate share of the converted value of land and improvements in the Trust Area.
2. The municipal requisition does not include the cost of operations of the local trust committees or the Executive Committee acting as a local trust committee.
3. The accounts to be included in the calculation of the municipal requisition should relate to expenditures for which municipalities are responsible for sharing. These expenditures represent services or activities that are generally applicable to municipalities.
4. The attached table, entitled "Municipal Tax Requisition – Accounts for Allocation", provides the guidelines for allocating costs for the purpose of calculating the municipal tax requisition.
5. The Treasurer is responsible for making the municipal tax requisition calculation.
6. Trust Council is responsible for approving the municipal tax requisition calculation.

**Municipal Tax Levy
Accounts for Allocation**

		Included		Notes
		Yes	No	
REVENUE				
1	Fees and Sales		X	These are development appl fees
2	Provincial Grant	X		
3	Planning Grants		X	These are local planning grants
4	Property Tax Levy - General			
5	Property Tax Levy - Bowen			
6	Planning Services Fees - Bowen			
7	Interest Income		X	Interest accrues substantially on tax proceeds
8	Other Income		X	Not identified
9	Appropriation of Surplus	X		Only if designated for TAS programs
10				
11				
12	EXPENDITURES			
13				
14	TRUST COUNCIL			
15	Council			
16	..Honoraria	X		Actual amount
17	..Elections		X	Bowen conducts own elections
18	..Meeting Expenses	X		
19	..Training & Conferences	X		
20	..Memberships	X		
21	..Insurance		X	Provided primarily for LTC's
22	..Legal	X		
23	..Communications	X		
24	..Reserves	X		
25	..Contingency	X		
26				
27	Executive Committee			
28	..Honoraria	X		
29	..CPP Employer	X		
30	..Meeting Expenses	X		
31	..Training & Conferences	X		
32				
33	Council - Sub Committees			
34	FINANCIAL PLANNING			
35	..Meeting Expenses		X	
36	LOCAL PLANNING			
37	..Meeting Expenses		X	
38	TRUST POLICY PLANNING			
39	..Meeting Expenses		X	
40				
41	Trust Area Services			
42	..Salaries		X	

ISLANDS TRUST POLICY MANUAL

43	..Benefits	X	
44	..Travel	X	
45	..Training & Conferences	X	
46	..Programs	X	
47	..Legislative Updates	X	
48	..Legal Services	X	
49	..GIS/Mapping Services	X	Only for 30% of services allocated to TAS
50			
51	LOCAL SERVICES		
52			
53	..Island Sustainability Program	X	
54	..LTC activites	X	Not applicable
55	..Local Planning Services		Service not provided
56	..Community Planning Services		Service not provided
57	..Bylaw Enforcement		Service not provided
58			
59	TRUST FUND		
60	Board		
61	.. Board Honoraria	X	
62	..Meeting Expenses	X	
63	..Training/M'ships/Subscript	X	
64			
65	Admin/Operations		
66	..Salaries	X	
67	..Benefits	X	
68	..Travel	X	
69	..Training & Conferences	X	
70	..Property Management	X	
71	..Voluntary Conservation	X	
72	..Printing/Communications	X	
73	..EIMS Assessment	X	
74	..Special Places Campaign	X	
75	..Legal	X	
76	..Property Tax Commitment	X	
77			
78	GENERAL ADMINISTRATION		These services are apportioned 25% to TAS
79			
80	Management Services		
81	..Salaries	X	
82	..Benefits	X	
83	..Travel	X	
84	..Training & Conferences	X	
85	..Management Contingency	X	
86	..Staff M'ships & Subscr.	X	
87			
88	Financial Services		
89	..Salaries	X	
90	..Benefits	X	
91	..Travel	X	
92	..Training & conferences	X	
93	..Contract Services	X	

ISLANDS TRUST POLICY MANUAL

94	..Audit	X	
95	..Bank Charges	X	
96			
97	Administrative Services		
98	..Salaries	X	
99	..Benefits	X	
10			
0	..Travel	X	
10			
1	..Training & Conferences	X	
10			
2	..Contract Services	X	
10			
3			
10			
4	Communications		
10			
5	..Contract Services	X	
10			
6	..Subscriptions	X	
10			
7			
10			
8	Personnel Services		
10			
9	..Recruitment/Staff Leave	X	
11			
0	..Relocation Expense	X	
11			
1	..Inservice Train'g/Awards	X	
11			
2	..Training & Conferences	X	
11			
3			
11			
4	Rent & Services		
11			
5	..Victoria	X	
11			
6	..SaltSpring	X	
11			
7	..Gabriola	X	
11			
8	..Denman	X	
11			
9	..Gambier	X	
12			
0	..Galiano	X	
12			
1	..Renovations	X	If applicable to Victoria office
12			
2	..Other	X	
12			
3			
12			
4	Office Operations		

ISLANDS TRUST POLICY MANUAL

12		
5	..Telephone	X
12		
6	..Stationary/Supplies	X
12		
7	..Equipment leases	X
12		
8	..Equipment Maint.	X
12		
9	..Courier/Delivery	X
13		
0	..Postage	X
13		
1	..Insurance - Property	X
13		
2		
13		
3	Computer Services	
13		
4	..Hardware & Software	X
13		
5	..Technical Support	X
13		
6	..Training	X
13		
7	..Internet Services	X
13		
8		
13		
9	Capital Equipment	
14		
0	..Equipment	X