



# 2013

Annual Expenditure Report  
GAS TAX AGREEMENT IN B.C.

UBCM

This Annual expenditure and Audit Report for the period January 1, 2013 to December 31, 2013 is made pursuant to the Canada – British Columbia – UBCM Agreement on the Transfer of Federal Gas Tax Revenue (Gas Tax Agreement). It fulfills UBCM's commitments under the Federal Gas Tax Agreement and reports on 2013 expenditures for UBCM and Gas Tax fund recipients, as well as provides an audit report for the 2013 calendar year.

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# TABLE OF CONTENTS

<b>EXECUTIVE SUMMARY</b>	<b>4</b>	<b>Communications</b>	<b>15</b>
<b>2013 GAS TAX FUND OVERVIEW</b>	<b>5</b>	<b>FINANCIAL COMPLIANCE AND REPORTING</b>	<b>17</b>
Community Works Fund	5	<b>RECIPIENT COMPLIANCE AND REPORTING</b>	<b>17</b>
Innovations Fund	5	Schedule of Receipts and Disbursements	18
General Strategic Priorities Fund	5	Annual Report and Financial Officer Certifications	19
Regionally Significant Projects Fund	5	Incremental Spending	19
<b>2013 PROJECT HIGHLIGHTS</b>	<b>6</b>	Recipient Annual Report Audit	19
Public Transit	6	Capital Investment Plans	19
Active Transportation	7	TransLink	19
Roads and Bridges	7	Integrated Community Sustainability Planning (ICSP)	20
Community Energy	8	<b>UBCM COMPLIANCE, REPORTING &amp; ADMINISTRATION</b>	<b>20</b>
Water Treatment	8	Administration Costs	20
Wastewater	9	Project Outcomes and Second Gas Tax Outcomes Report	21
Storm Water	9	<b>LOOKING AHEAD: 2014-2024 FEDERAL GAS TAX FUND</b>	<b>22</b>
Solid Waste	10	<b>Appendix A: Footnotes</b>	<b>23</b>
Capacity Building	10		
<b>GAS TAX FUNDING PROGRAM HIGHLIGHTS</b>	<b>11</b>		
2013 Highlights	11		
Projects by Investment Category	12		
<b>Gas Tax Programs</b>	<b>13</b>		
Direct Allocation	13		
Community Works Fund	13		
Pooled Funding	13		
General Strategic Priorities Fund and Innovations Fund	13		
Regionally Significant Projects Fund	14		
Strategic Priorities Fund for Greater Vancouver	14		

## EXECUTIVE SUMMARY

2013 marks the final year of the nine-year \$1.6 billion Canada-BC-UBCM Agreement on the Transfer of Federal Gas Tax Revenue (Gas Tax Agreement or GTA). In that time, British Columbia has seen federal Gas Tax funding invested in nearly 2,400 environmentally sustainable infrastructure and capacity building projects that have directly benefitted BC Local Governments.

In the 2013 reporting year alone, over \$192 million of federal Gas Tax funding was invested into over 676 projects which resulted in reduced greenhouse gas emissions, cleaner air and cleaner water.



Other highlights of the 2013 reporting year include the development of a second Gas Tax Outcomes Report — which reported the outcomes achieved through the investments into environmentally sustainable infrastructure — and a study of BC Local Government progress towards integrated community sustainability planning activities since 2005.

The reporting period was also highlighted by Canada, British Columbia and UBCM entering into a renewed agreement that will extend funding for an even broader range of community infrastructure and capacity building investments over the next decade and beyond.

### 2013 Gas Tax Reporting

**433** New Gas Tax Funded Projects

**676** Active Gas Tax Funded Projects

**2,399** Cumulative Gas Tax Funded Projects since 2005

**\$840** million expended by recipients since 2005

# 2013 GAS TAX FUND OVERVIEW

The Gas Tax Agreement provides federal funding for environmentally sustainable local government infrastructure and capacity building investments in the following areas:

- Roads and Bridges
- Active Transportation
- Public Transit
- Water
- Wastewater
- Solid Waste
- Community Energy Systems
- Integrated Community Sustainability Planning (ICSP)

All eligible capital projects must lead to the achievement of at least one of three environmental outcomes: reduced greenhouse gas emissions, cleaner air or cleaner water.

During the reporting period, the Gas Tax Fund was delivered through a number of programs administered by UBCM (Table 1), including the Community Works Fund; Innovations Fund, General Strategic Priorities Fund; Regionally Significant Projects Fund; and the Greater Vancouver Strategic Priorities Fund.

For the purpose of delivering federal Gas Tax funding for these programs, the Province was divided into three community tiers as shown in Table 2.

**Table 1: Gas Tax Funding Programs**

Funding Program	Tier	Objectives
Community Works Fund	1, 2	Supports the achievement of local government priorities through and allocation based on population and a funding floor.
Innovations Fund	1,2,3	Provides funding for projects that reflect an innovative approach to achieving the Gas Tax program outcomes.
General Strategic Priorities Fund	1,2	Provides funding for strategic investments that are larger in scale or regional in impact.
Tier 3 Strategic Priorities Fund	3	
Regionally Significant Projects Fund	2	

**Table 2: Tier System**

Community Tier	Jurisdiction
Tier 1	All areas of BC except Stikine and those areas in Tiers 2 and 3
Tier 2	Regional District of Okanagan Similkameen, Regional District of Central Okanagan, Regional District of North Okanagan, Capital Regional District, Cowichan Valley Regional District, Regional District of Nanaimo, Fraser Valley Regional District, Squamish Lillooet Regional District and their municipalities.
Tier 3	Greater Vancouver Regional District and its member municipalities

## 2013 PROJECT HIGHLIGHTS

Local government infrastructure is one of the key supports for the quality of life in BC's communities. The Gas Tax Fund plays a vital role in funding the replacement of aging infrastructure and expanding existing facilities to keep up with growing populations, shifting community priorities and higher regulatory standards. Water, wastewater and storm water systems enhance community health and public safety. Road systems and public transit are essential for the efficient movement of goods and services. Active transportation facilities expand travel options for residents and support a healthy lifestyle. The projects highlighted below provide a window into the community benefits provided the projects started or completed during the reporting period.



### Public Transit

TransLink's SkyTrain is one of the longest automated driverless light rapid transit systems in the world. As SkyTrain is electrically powered, it produces virtually no GHG's or other airborne pollutants in its operation.

Since its launch in 1985, the system has expanded its reach across **Metro Vancouver** and increased its ridership capacity. The federal Gas Tax Fund is supporting power rail replacement and upgrades to power capacity at several substations that allow Skytrain to meet a higher passenger load. The upgrade of the Expo Line propulsion power system will also allow for increased service levels from Skytrain Mark II cars, and improve the reliability of the system by reducing the likelihood of power failures on key sections of the system.







## Roads and Bridges

The **District of North Cowichan** used Gas Tax funding to replace a 58 year-old timber bridge that required the diversion of industrial trucks due to its limited load capacity.

The new, low-maintenance steel plate girder bridge over the Chemainus River has a wider deck that allows for two-way traffic along with a dedicated pedestrian and cycling lane. The bridge's expanded modal capacity provides a new link the Trans-Canada Trail and a more direct route between the ferry terminals in Crofton and Chemainus. The project included a partnership with the Halalt First Nation to enhance a Chemainus River side channel for salmon rearing and will reduce flood risk by providing a larger opening for water flow.

## Active Transportation

A series of projects will be undertaken over the next two years to increase walking and cycling in the communities of the **Capital Regional District**. This Gas Tax funded project will see the construction of pedestrian and cycle-friendly infrastructure, such as bike activated warning signals, advisory bike lanes, and traffic calming for bike boulevards. Other elements include solar-powered signage; automated count stations; secure lock-up systems that support dual-mode trips combining cycling and transit; and a bicycle park linked to a multi-use connector trail. The project will also implement also a rider/driver etiquette campaign and a road skills program.





## Community Energy

The mechanical systems at **Northern Rockies Regional Municipality's** Recreation Centre in Fort Nelson have been enhanced through the addition of a heat recovery system funded through the Gas Tax program.

The new features, which include heat exchangers, water storage tanks, circulation pumps and heat pumps, will harvest waste heat from the refrigeration plant to provide in-floor heating; snow melt pit heating; heat the pool building and pool water; and domestic water pre-heating. The annual energy reduction provided by the heat recovery system is equivalent to approximately 3,300 GJ of natural gas.



## Water Treatment

The **District of Houston** is currently supplied with water from three groundwater wells. Secondary disinfection is provided at each well using sodium hypochlorite. This system provides water to approximately 75% of the population of Houston. The remaining 25% of the population are served by private wells.

Well #1 draws from an aquifer that contains significant amounts of manganese and iron. When mixed with chlorine the elements react, discoloring the water and introducing more suspended solids. Gas Tax funding has allowed the District to begin construction on a water treatment plant that will reduce the concentrations of manganese and iron through filtration and primary chlorination and support the introduction of secondary chlorination for disinfection.



## Wastewater

Upgrades at the **Regional District of Nanaimo's** Greater Nanaimo Pollution Control Centre are underway to replace the underground section of the Departure Bay outfall. Multiple areas of weakness and deterioration will be addressed, including the replacement of pipes, which will reduce the potential for effluent leaks that cause negative environmental impacts to both land and ocean.

The current phase of the Gas Tax funded outfall replacement project consists of replacing the existing epoxy-coated steel pipe, originally installed in 1973, with a larger, 1350 mm diameter thermoplastic-lined, reinforced concrete pipe. Replacement of the intertidal and marine outfalls, which are located underwater, is scheduled for 2015.



## Storm Water

Residential properties in the **Town of Osoyoos** have been prone to flooding during heavy storms due to the overflow of constructed drywells.

To protect these properties, Osoyoos added an overflow line through an easement from the existing dry well to a nearby lake. During heavy rains, excess storm water is conveyed through the overflow line to an outflow near a marina.

## Solid Waste

A Gas Tax funded solid waste project undertaken by the **District of Squamish** combines environmental capital upgrades with customer-friendly enhancement that encourage recycling. Capital upgrades to the District's landfill site have resulted in a new liner to prevent the release of leachate and have prepared the site for collection of landfill gas. The construction of a new public depot will allow citizens to bring any recyclable material to landfill to sort and divert it on site. All materials sorted into recycling bins are received free of charge, while all materials disposed in the landfill are subject to a tipping fee. The landfill now meets all Ministry of Environment guidelines and is in the process of being certified as an Engineered Landfill.



**This plan will increase accessibility and interconnection across all of the region's communities.**

## Capacity Building

On the upper Sunshine Coast of BC, Gas Tax funding is helping to create a future where transportation is accessible and active. **Powell River Regional District**, with input from the public and regional stakeholders, has designed a Regional Transportation Plan that will be implemented in stages over the next couple of decades. This plan will increase accessibility and interconnection across all of the region's communities. The plan calls for the widening of the shoulder of Highway 101 through the addition of a bikeway and the linking existing trails and walkways to complete a comprehensive active transportation network.



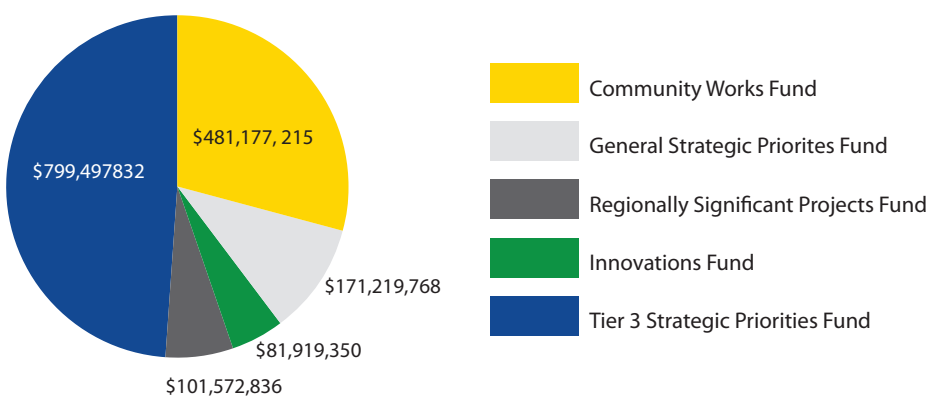
# GAS TAX FUNDING PROGRAM HIGHLIGHTS

Since 2005, the Gas Tax Agreement has transferred over \$1.6 billion in federal funding to support local government infrastructure and capacity building projects across the province.

Figure 1 shows the allocation of the 2005-2013 Gas Tax Fund across the various funding programs

As of this 2013 report, local governments and other eligible recipients have reported Gas Tax spending in 2,399 projects totaling over \$840 million (Figure 2).

Figure 1: Gas Tax Funding, 2005-2013

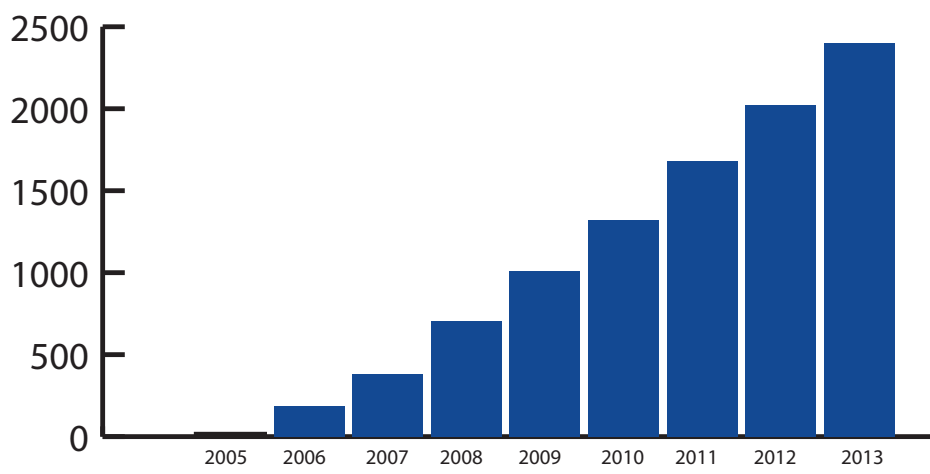


## 2013 Highlights

In 2013, eligible recipients reported Gas Tax spending on 676 active projects, of which 433 were new investments. This represents a 20% increase from the 2012 reporting year, a trend that has occurred every year since 2005.

Total Gas Tax expenditures also saw a significant increase in 2013 as compared to prior years with over \$192 million in federal Gas Tax funding invested into infrastructure and capacity building projects across BC.

Figure 2: Cumulative Projects, 2005-2013



### Projects by Investment Category

Figure 3 shows the breakdown of projects by category for 2013. Similar to past years, the category that has seen the most projects reported across the province continues to be Community Energy Systems, followed by Local Roads/Bridges and Active Transportation, and Water Infrastructure.

Figure 4 compares spending by category in 2013. Public Transit—specifically in the Greater Vancouver Regional District—has seen the largest Gas Tax investment. Although Public Transit initiatives comprised of just 5% of the total projects reported, it encompassed 38% of total expenditures. Since 2005, approximately 46% of total spending (Figure 5) went towards improving public transit infrastructure in communities across BC.

Figure 3: Gas Tax Funded Projects by Category, 2013

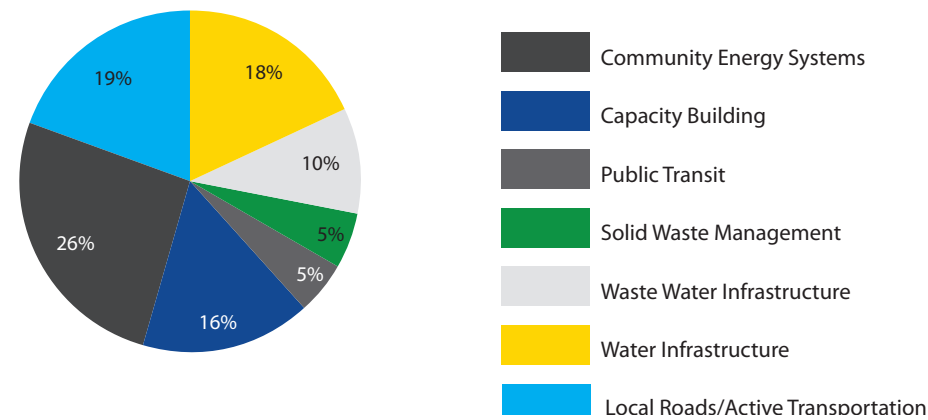


Figure 4: Gas Tax Funded Projects by Spending, 2013

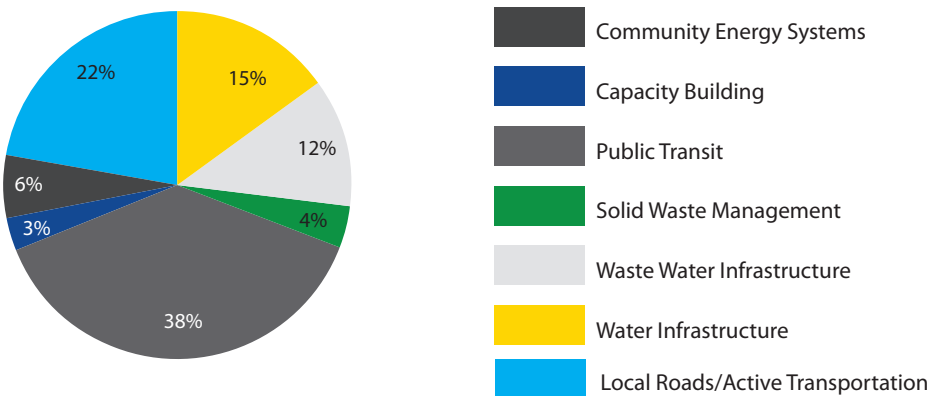
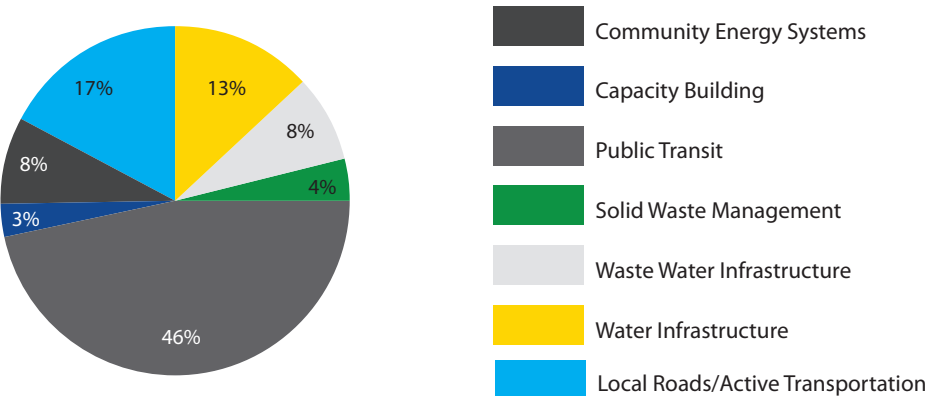


Figure 5: Cumulative Gas Tax Funded Projects by Spending, 2005-2013





# GAS TAX PROGRAMS

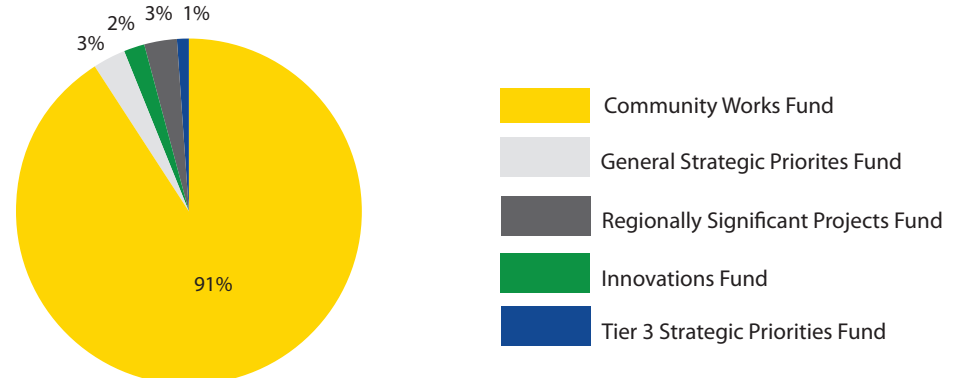
## *Direct Allocation*

### **Community Works Fund**

Community Works Fund (CWF) provides funding to local governments outside the Greater Vancouver Regional District for local government investments in infrastructure and capacity building projects. The CWF is delivered through a direct annual allocation to support local priorities.

Over the nine year period of Gas Tax funding in BC, the CWF has contributed to the majority of infrastructure and capacity building projects by local governments. As of 2013, there have been 2172 CWF funded projects, accounting for approximately 91% of all Gas Tax projects in BC (Figure 6).

**Figure 6: Number of Projects by Program Fund, 2005-2013**



## *Pooled Funding*

### **General Strategic Priorities Fund and Innovations Fund**

The General Strategic Priorities Fund and Innovations Fund are application-based programs that support local government infrastructure and capacity building projects. The GSPF and IF programs specifically target strategic investments that are larger in scale, regional in impact, or present innovative approaches to achieving environmentally sustainable infrastructure.

From 2005 to 2013, 182 projects were approved for funding under the GSPF and IF programs, totaling over \$267 million.

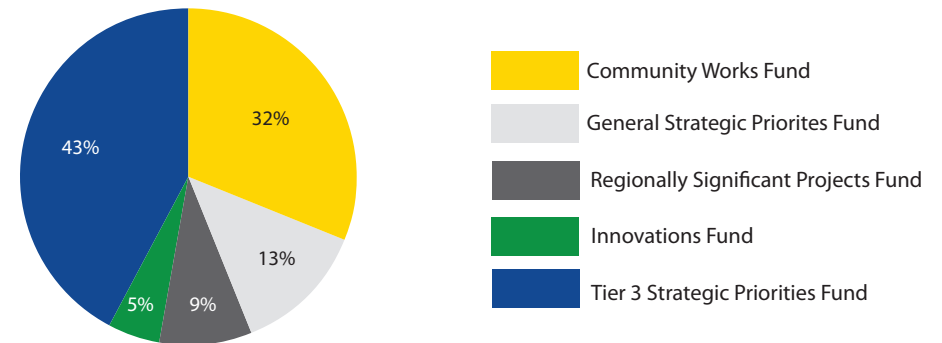
In the 2013 reporting year alone, 26 GSPF projects and 27 IF projects were approved totaling \$53 million in Gas Tax funding.

## Regionally Significant Projects Fund

The Regionally Significant Projects Fund (RSP) provides grant funding for environmentally sustainable infrastructure and capacity building projects that were larger in scale, or regional in impact and identified as a regional priority. Eight regional districts and their member municipalities participated in the RSP program, including: Capital Regional District; Nanaimo Regional District; Cowichan Valley Regional District; Squamish-Lillooet Regional District; Fraser Valley Regional District; Okanagan-Similkameen Regional District; Central Okanagan Regional District; and North Okanagan Regional District.

In total, the RSP program provided funding to over 115 regionally significant projects totaling over \$101 million.

Figure 7: Total Project Spending by Program Fund, 2005-2013



## Strategic Priorities Fund for Greater Vancouver

The Strategic Priorities Fund for Greater Vancouver is a pooled funding program for strategic investments in public transit infrastructure owned by TransLink within the Greater Vancouver Regional District.

From 2005 to 2013, TransLink reported total expenditures of \$365 million across 23 public transit projects in Metro Vancouver, accounting for 43% of total Gas Tax spending (Figure 7).

Translink projects that have received Gas Tax Funding in 2013 include:

- HandyDART Vehicle Replacements
- Conventional Bus Replacements
- Second Seabus Replacement
- Sky Train Mark 1 Vehicles
- Hamilton Transit Centre
- Expo Line Propulsion Power Upgrade
- Community Shuttle and Vehicle Replacements
- Skytrain Operating and Maintenance Centre Upgrades

## COMMUNICATIONS

During the reporting period, the parties to the Gas Tax Fund worked with eligible recipients to communicate the benefits of the program to British Columbians through the distribution of news releases and coordination of media events. In total, 39 joint communications were undertaken highlighting 43 capital and planning projects and approximately \$89.9 million in Gas Tax funding.

Local governments continue to highlight the benefits of the program through the display of federally branded signage at construction sites. The parties to the agreement also joined with recipients to promote funding decisions and completed projects through social media.



**Table 3: Gas Tax Fund Media Events & News Releases for 2013**

Local Government	Date	Project	GTF Contribution
Village of Clinton	Jan. 25	Water System Upgrade	\$2.5 million
Thompson Nicola Regional District	Jan. 26	Septage Management Upgrades	\$1.4 million
Regional District of East Kootenay	Feb. 1	West Fernie Servicing Project	\$5.8 Million
District of Lake Country	Feb. 1	Wastewater treatment improvements	\$4.1 million
City of Fernie	Feb. 8	Wastewater upgrades	\$652,800
District of Sparwood	Feb. 8	Arena Energy Retrofit	\$757,752
Columbia Shuswap Regional District	Feb. 21	Anglemont Water System Upgrade	\$3 million
City of Penticton	Feb. 22	Pathway Improvements	\$1.2 million
Village of Port Clements	Feb. 23	Street Lighting Improvements	\$630,000

16	Local Government	Date	Project	GTF Contribution
	Town of Lake Cowichan	Feb. 28	Wastewater Treatment Plant Upgrade	\$1.7 million
	Town of Oliver	Feb. 28	Rural Water System	\$1.24 million
	Township of Esquimalt	March 8	Admiral's Road Upgrades	\$2.8 million
	Village of Telkwa	March 12	Biomass Heating System + Sustainable Subdivision Plan	\$680,000
	District of Houston	March 12	Water Treatment Facility + District Geothermal Expansion	\$3 million
	Comox Valley Regional District	March 13	Wastewater Treatment System Upgrades	\$17 million
	District of Fort St. John	March 14	Micro-hydro Project + Energy Conservation and Design Project	\$1.2 Million
	District of Saanich	March 14	Wilkinson Road Upgrades	\$1.75 million
	City of Kelowna	March 15	Rails With Trails	\$1.46 Million
	Capital Regional District	March 21	Cycling and Pedestrian Master Plan Implementation	\$780,950
	District of North Vancouver	March 27	District Energy System	\$632,000
	Village of Harrison Hot Springs	April 3	Water System Upgrade + Water Utility Master Plan	\$1.2 Million
	District of West Kelowna	April 3	RapidBus Expansion	\$6 million
	Resort Municipality of Whistler	April 9	Liquid Waste Management Plan Update	\$50,000
	City of Vernon	April 15	Sustainable Infrastructure Plan	\$336,000
	Cowichan Valley Regional District	April 16	Peerless Road Recycling Depot	\$1.7 million
	City of Kamloops	April 23	Transit Plan Update	\$100,000
	City of Victoria	May 17	Johnson St. Bridge	\$16.5 million
	Comox Valley Regional District	June 26	Hawkins Valley Greenway	\$250,000
	City of Enderby	July 5	Bio-Energy System	\$276,700
	City of Williams Lake	July 20	Stormwater Upgrades	\$1 million
	District of Summerland	Aug. 15	Roundabout Completion	\$600,00
	Village of Ashcroft	Aug. 26	Sewer Treatment Plant Upgrades	\$300,000
	City of Courtenay	Sept. 24	Lewis Centre Retrofit	\$1 million
	City of Kelowna	Oct. 1	Rutland Transit Exchange	\$3 million
	City of Burnaby	Nov. 29	Bonsor Solar Energy	\$260,000
	District of Port Hardy	Dec. 1	Huddleston Trail	\$91,000



# FINANCIAL COMPLIANCE AND REPORTING

Table 4 sets out the receipts and disbursements of the Gas Tax fund for the 2013 reporting year, as well as cumulative data for both UBCM and recipients in aggregate. In 2013, UBCM received \$250,697,000 from Canada and transferred \$240,106,178 to recipients. Cumulatively, UBCM has received a total of \$1.638 billion in federal Gas Tax funding from Canada and transferred \$1.323 billion to recipients as of December 31, 2013. Recipients have reported spending on \$192,176,508 of Gas Tax funding in 2013, bringing a cumulative total of \$840,255,946 as of December 31, 2013.



# RECIPIENT COMPLIANCE AND REPORTING

Gas Tax recipients are required to provide the following financial and reporting information annually:

1. By July 1, 2014, recipients that have received Gas Tax funding over the 2013 calendar year must file with UBCM an Annual Expenditure Report. The AER details funds received, funding expenditures, project details, and outcomes data.
2. The recipient Financial Officer certifies that this information is complete and accurate and that the recipient has complied with all material provisions within the funding agreement.

3. UBCM undertakes an audit of gas tax recipient reports.
4. The province annually reports to UBCM on any relevant financial data included in the recipient's audited financial statements.

UBCM relies on this set of compliance and reporting requirements as the recipient accountability framework and is the basis for UBCM to enforce the terms and conditions set out in the Gas Tax Agreement. Failure to meet any of these requirements results in UBCM withholding future payments

**Table 4: Schedule of Receipts and Disbursements**

UBCM		
	Gas Tax Agreement	
	January 1, 2013 to December 31, 2013	Cumulative Date of Signing to December 2013
Opening Balance of Unspent Funding	312,669,989	0.00
Received from Canada	250,697,000	1,638,387,000
<b>Interest and Other Investment Income</b>	2,929,594.95	15,595,157.55
Sub-Total (Available for Spending)	566,296,584	1,653,982,157.55
Transferred to Eligible Recipients	240,106,178.12	1,323,741,252
<b>Spent on Administration Costs</b>	788,418.47	4,838,918.14
<b>Sub-Total (Total Spending)</b>	240,894,596.59	1,328,580,170.14
<b>Closing Balance of Unspent Funds</b>	325,401,987.41	325,401,987.41

ELIGIBLE RECIPIENTS IN AGGREGATE		
	Gas Tax Agreement	
	January 1, 2013 to December 31, 2013	Cumulative Date of Signing to December 2013
Opening Balance of Unspent Funding	459,312,033*	0.00
Received from UBCM	240,106,178	1,323,741,252
<b>Interest and other Investment Income</b>	7,671,292	32,808,000
Sub-Total (Total Available for Spending)	707,089,504	1,356,549,252
Spent on Eligible Projects	192,176,508	840,255,946
<b>Spent on Administration Costs</b>	244,824	1,625,135
<b>Sub-Total (Total Spending)</b>	192,421,333	841,881,081
<b>Closing Balance of Unspent Funding</b>	514,668,171	514,668,171

## Annual Report and Financial Officer Certifications

As of September 12, 2014, 168 recipients submitted their Annual Expenditure Reports to UBCM, providing 100 percent reporting compliance.

A total of four recipients had not yet submitted financial statements to the province.

UBCM will continue to monitor the progress of these recipients to ensure that this requirement is fulfilled prior to allocating future Gas Tax funding.

## Recipient Annual Report Audit

UBCM contracted the services of KPMG to perform an audit of recipient expenditure reporting for 2013. The recipient audit report can be found as an appendix to this Gas Tax Annual Expenditure Report.

## Capital Investment Plans

An annual five-year financial plan is statutorily required for all local governments in British Columbia. These plans are equivalent of the Capital Investment Plans under the Gas Tax Agreement.

## Incremental Spending

The Gas Tax Agreement requires that recipients ensure that the Gas Tax funding received over the nine-year term of the Agreement has resulted in net incremental capital spending. The methodology for incremental spending was comparing the cumulative spending of recipients (local governments collectively, TransLink, and BC Transit) over a five-year period to thresholds that were established based on historic spending levels.

Table 5 shows that recipients met this incrementality threshold in just four years.

Table 5: Incremental Spending

	TransLink	BC Transit	Local Governments
Spending 2006-2009	2,155,626	220,891,000	2,881,167,162
Threshold	591,162,000	80,645,000	2,482,961,340

## Integrated Community Sustainability Planning (ICSP)

UBCM released a study undertaken on local governments' status on meeting their requirement to undertake ICSP planning over the term of the Gas Tax Agreement.

The results of the study showed that there have been over 382 capacity building projects totaling over \$41 million funded by federal Gas Tax funds. Further, the study concluded that BC local governments have met their commitment to undertake ICSP, either individually or as part of a regional strategy.

The ICSP study is part of the Gas Tax Agreement Outcomes Report 2009-2012 and can be found on the UBCM website.



## UBCM COMPLIANCE, REPORTING AND ADMINISTRATION

The Gas Tax Agreement requires an audit of both UBCM's financial information and compliance with the Agreement. KPMG have provided an unqualified audit opinion on UBCM's schedule of receipts and disbursements as well as compliance audit which can be found as an appendix to this report.

This UBCM Gas Tax Annual Expenditure Report and the audit reports found within this document fulfill UBCM's reporting requirements under the Gas Tax Agreement and is submitted to the Government of Canada on September 30, 2014.

### Administration Costs

Gas Tax funding – including both principal and interest – may be used by UBCM in respect to administering the delivery of the funds. These costs include staff salaries; travel and meeting expenses; office and overhead costs and other operating costs; and professional and consulting services such as audits.

In 2013, the total administrative expenditures related to administering the Gas Tax fund were \$788,418 or approximately 0.3% of funds UBCM received in 2013. All administration costs over the nine years of funding have been recovered through interest.



## Project Outcomes and Second Gas Tax Outcomes Report

The 2005-2013 Gas Tax Fund provided funding for local government infrastructure that resulted in the program outcomes of cleaner air, cleaner water, or reduced greenhouse gas emissions. UBCM was required to report out project outcomes in its second Gas Tax Outcomes Report by March 2014.

UBCM collected outcomes data for all Gas Tax funded projects meeting the reporting threshold between 2009 and 2012.

The highlights of this report include:

- Over 56,000 tonnes of reduced greenhouse gas (GHG) emissions
- Over 51,000 cubic meters of water conservation
- Over 79,000,000 kilowatt hours of clean energy generation per year
- 379 km of new or improved paths and trails
- 96 km of new or improved road and bridge construction
- 550 transit vehicle purchases
- 78 km of new or improved water and wastewater pipes.

The entire Gas Tax Agreement Outcomes Report 2009-2012 can be found on the UBCM website.



## LOOKING AHEAD: 2014-2024 FEDERAL GAS TAX FUND

In May 2014 the federal Gas Tax Fund was renewed to 2024. The renewed Gas Tax fund will see an estimated \$2.7 billion of dedicated long-term predictable funding for infrastructure and capacity building investments for BC's local governments. The new program will see a number of enhancements which will result in both a more streamlined programming and local government autonomy for determining which priorities to invest. Some of the highlights of the 2014 Federal Gas Tax Fund include:

- Expansion of eligible investment categories to also include: Highways, short-sea shipping, short-line rail, regional and local

airports, broadband connectivity, brownfield redevelopment, disaster mitigation, and sport, recreational, cultural and tourism infrastructure

- Continuation of the Community Works Fund and expansion of the program to all local governments in British Columbia
- A Strategic Priorities Fund application-based grant program for projects that are larger in scale or regional in nature or innovative;
- Continuation of a pooled funding program for transportation investments in the Greater Vancouver Regional District
- Funding available to encourage local governments in developing asset management planning
- An enhanced communications approach which will continue to showcase Gas Tax investments across the province
- A streamlined reporting process which aimed to reduce reporting requirements and enhance local decision-making.



The renewed Gas Tax fund will see an estimated \$2.7 billion of dedicated long-term predictable funding for infrastructure and capacity building investments.

## APPENDIX A: FOOTNOTES

Table 6 reconciles the Eligible Recipient Aggregated Closing Balance of Unspent Funding as at December 2012, as reported in the Schedule of Receipts and Distributions.

**Table 6: Reconciliation of Eligible Recipient Aggregated Closing Balance as at December 2012**

Closing Balance of Unspent Funding December 31, 2012, as previously reported:	\$454,590,853.01
	\$460,470,684.62
Plus: Additional interest reported for prior period	(\$40,755.51)
Less: Addition of administration costs reported in prior period	0
Less: Restatement of Gas Tax spending on projects from prior periods	\$1,199,406.52
Closing Balance of Unspent Funding December 31, 2012, as restated	\$459,312,033