
TO: CITY MANAGER **DATE:** 2013 October 15

FROM: DIRECTOR PLANNING AND BUILDING **FILE:** 7400– 01
Reference: Federal Gas Tax Agreement

**SUBJECT: RENEWAL OF FEDERAL GAS TAX AGREEMENT –
UBCM MEMBER SURVEY**

PURPOSE: To seek Council endorsement of proposals for renewal of the Federal Gas Tax Agreement.

RECOMMENDATIONS:

1. **THAT** Council request the Ministry of Community, Sport and Cultural Development and the Federal Department of Infrastructure Canada to develop a renewed Gas Tax Agreement for BC that establishes the Metro Vancouver Board as the responsible authority for management and administration of the agreement for the identification of project priorities and allocation of gas tax funds, within the Metro Vancouver Region, as outlined in this report.
2. **THAT** Council request that the development of a future administrative framework for the renewed Gas Tax Agreement, as outlined in this report, provide for:
 - a. full transparency and accountability within the governance model;
 - b. tracking of administrative costs for the MV area;
 - c. segmentation of the Innovation Fund to ensure that that the Metro Vancouver Region receives its fair share of available funding under this funding stream;
 - d. a clear definition of qualifying local and regional governments to avoid the situation whereby applications from non-qualifying organizations would be considered;
 - e. clear assessment of criteria including information on weighting, ranking and priorities for program criteria; and
 - f. a broader scope of eligible project categories.
3. **THAT** Council request the support of the Metro Vancouver Board and of the member municipalities of the Metro Vancouver for the establishment of a renewed Gas Tax Agreement, based on the proposals and directions presented in this report.
4. **THAT** a copy of this report be sent to: Ministers responsible for the Ministry of Community, Sport and Cultural Development and the Federal Department of Infrastructure; the Metro Vancouver Board; member municipalities of the Metro Vancouver Region; and the UBCM.

REPORT

1.0 INTRODUCTION

As introduced by the Federal Government in 2005, the *Gas Tax Fund* (GTF) was established to provide reliable, multi-year funding in support of municipal infrastructure and capacity-building initiatives that contribute to cleaner air, cleaner water and reduced greenhouse gas emissions. The first term of the program was from 2005 to 2010. Through this program, the Federal Government re-distributes a share of the proceeds from the Federal tax on fuel to local government projects. The original agreement has since been extended twice, with the spending approval currently set to expire in 2019¹.

In 2011, the Federal Government passed legislation to make the GTF a permanent part of the Federal budget with an allocation of \$2 billion a year as of fiscal 2014/15. In 2013, the Federal Government also committed to indexing the GTF by 2% annually and to expand the scope of eligible project categories to include highways, local and regional airports, short-line rail, short-sea shipping, disaster mitigation, broadband and connectivity, brownfield redevelopment, culture, tourism, sport and recreation.

Agreements with each province provide the mechanisms for the governance and allocation of the GTF. In BC, that agreement is due for renewal in 2014. In preparation for the negotiations towards a renewed *Gas Tax Agreement* (GTA) in BC, the Union of British Columbia Municipalities (UBCM) has circulated a survey entitled “*Renewed Gas Tax Fund*” to member municipalities as a part of its member consultation program. The intent of the survey is to build on directions received as part of the UBCM’s annual resolution process, and on a related survey from September 2012.² The UBCM is seeking to provide input towards discussions that will take place between the Federal and Provincial Governments for a 10-year renewed GTA in BC.

The survey seeks input on the scope of eligible projects, pooling and direct allocation, capacity building, and gas tax reporting and compliance requirements. Of note, the UBCM survey does not seek input on the administrative or governance model of the GTA.

The purpose of this report is to review the current agreement that provides for the administration, governance and allocation of the gas tax funds within BC, in order to assist Council in submitting recommendations on the terms for its renewal in 2014.

2.0 GENERAL GAS TAX AGREEMENTS

With the introduction of the GTF in 2005, the Federal Government negotiated ‘*agreements*’ between the Federal Government and each province and territory directly, referred to as *Gas Tax Agreements* (GTA). Other than British Columbia and Ontario, the agreements between the Federal Government and the applicable province or territory did not involve other partners at a provincial, regional or local level. British Columbia and Ontario have agreements that included additional partners. In BC, the UBCM was included as a partner responsible for administration of the program. In Ontario,

¹ Canada-British Columbia – UBCM Agreement on Transfer of Federal Gas Tax Revenues, Amendment No 4, 2013 Feb 20.

² Survey on the Long-Term Infrastructure Plan (LTIP) which provided high-level recommendations on infrastructure programming beyond the 2014 expiry of the Build Canada Plan which encompasses the Gas Tax Fund.

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agreement signatories included the Association of Municipalities of Ontario (AMO), which is an organization that is similar to the UBCM, and the City of Toronto³.

The GTAs specified the program and governance parameters, including allocation models, eligible project categories, delivery mechanisms and administration, reporting and compliance requirements.

2.1 Governance Models

Staff have reviewed the governance models of the agreements for various provinces and territories⁴. In general, there is a similar structure for the various governance models. Typically, each agreement establishes an oversight committee with representation from each of the signatories to the GTA. The oversight committees are responsible for monitoring the implementation of the agreements.

For BC, a slightly modified governance structure was established. The BC GTA established two governance committees to administer the terms of the agreement. There is a *Partnership Committee* (PC), comprised of representatives from the Federal and Provincial Governments and the UBCM. The PC is responsible for monitoring the implementation of the GTA, and for establishing the spending priorities for the various funds within the GTA.

BC also has a *Management Committee* (MC). The MC is responsible for the implementation of the GTA. The membership of the MC consists of three appointments from UBCM, one appointment from the federal government, and one from the provincial government. The MC is chaired by one of the UBCM appointees. The primary focus of the MC is to provide approvals for projects for the pooled funding programs. The MC is advised by a technical committee comprised of staff from the Local Government Infrastructure and Finance Division of the Ministry of Community, Sport and Cultural Development. The technical committee evaluates eligible applications for the various gas tax funding streams, and makes recommendations to the MC for approval and award.

Information on the composition of the PC and MC was only recently made available on the UBCM website, as of mid 2013. This recent information included the members and contact details for each of the committees. *Appendix I* provides a current listing of the members of the MC and PC. To date, however, minutes of the PC and MC meetings, where decisions related to the administration of the program are made, are not yet available for public review. This lack of public information raises concerns related to the transparency of decisions made for the expenditure of the gas tax funds in BC. Moreover, since members of the PC and MC are not substantially composed of elected representatives, there is a further concern as to the accountability of decisions for approval and award of funds from the pooled program under the GTA.

In summary, the existing management/governance structure of the GTA includes no elected officials, with the exception of a UBCM appointee at the PC, currently held by Mayor M. Sjostrom of Quesnel. The MC includes no elected officials and, as such, no direct electoral accountability for decisions made regarding eligible and approved projects.

³ At the time of negotiation of the agreement in Ontario, the City of Toronto had withdrawn its membership from the AMO, and, thus refused to be represented by the AMO in negotiations with the Federal Government. This resulted in the formation of a separate agreement with Toronto.

⁴ Except for Saskatchewan and Quebec for which no information was available online.

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Staff would suggest that any future administrative framework for a GTA should provide for full transparency and accountability within the governance model, in order to ensure that decisions on allocation of public funding for pooled programs is made by elected representatives in an open and public manner.

2.2 Administration Costs

A staff review of the approaches taken to provide for the cost of the administration of the GTAs identified two distinct methods to addressing this issue. The GTAs generally enable signatories to claim administration costs, provided that a business case is submitted and approved by the Federal Government. Alberta, Nova Scotia, Quebec and the City of Toronto chose not to access the funding for administration costs under their GTAs, and, instead, directly covered the costs of administration, without drawing on the GTF. The remaining jurisdictions, including BC, use a portion of the GTF for administration costs.

Staff were able to gather information on the level of administrative costs from four jurisdictions – BC, Saskatchewan, Ontario (AMO), and PEI. The percentage of the funds received under the GTAs that were reported to be allocated to administration for these jurisdictions were 0.28% for BC, 1.11% for Saskatchewan, 0.78% for Ontario (AMO), and 1.12% for PEI.⁵

For BC, the administrative costs incurred by UBCM in the delivery of the GTF was reported at a total of \$3,201,000 for 2011, and would involve the costs of administration both within the Metro Vancouver (MV) area, and for all other local jurisdictions in BC. Staff would expect that the majority of the effort required for administration of the GTA under the BC agreement is associated with the greater number of jurisdictions from outside of MV.

Staff would suggest that any future administrative framework for a future GTA provide for the tracking of administration costs for the MV area on a separate basis, in order to ensure that gas tax funds intended to be expended within MV remain available for that purpose, and are not used to cross-subsidize the administrative costs for delivering the balance of the program for the remaining municipalities in BC.

2.3 Eligible Projects

The GTF was first established in support of municipal infrastructure and capacity-building initiatives that contribute to cleaner air, cleaner water and reduced greenhouse gas emissions.

The Federal Government has indicated an expansion to the scope of eligible project categories under the renewed Gas Tax Program from the initial infrastructure categories of water, wastewater, public transit, community energy systems, solid waste management and local roads, to include highways, local and regional airports, short-line rail, short-sea shipping, disaster mitigation, broadband and connectivity, brownfield redevelopment, culture, tourism, sport and recreation.

⁵ Sources: BC: UBCM 2011 Annual Expenditure Report for the Gas Tax and Public Transit Agreements in BC.
SASK: Annual Report Agreement on the Transfer of Federal Gas Tax Revenues (April 1, 2011 to March 31, 2012).
New Deal Secretariat, Saskatchewan Ministry of Municipal Affairs.
Ontario: Association of Municipalities Ontario. Canada's Gas Tax Fund: Permanent funding for municipal infrastructure. 2011 Annual Expenditure Report (Part I)
Province of Prince Edward Island Annual Expenditure Report 2011-2012

The current GTA puts limits on a number of eligible categories for Metro Vancouver and member municipalities. This GTA currently excludes solid waste, local roads, bridges and tunnels, and active transportation infrastructure projects, as well as community energy systems projects for retrofitting local government buildings or infrastructure, or fleet vehicle conversions.

The new GTA is an opportunity to ensure that a broader scope of eligibility can be reflected for Metro Vancouver. Staff would suggest that the scope of eligible projects include “core economic infrastructure” to better assist local governments in targeting funds in infrastructure areas that are most applicable and of priority to the region and member communities. This would encompass municipal infrastructure that is necessary for the essential operation of a city and region, promotes investment opportunities, and is considered an important financial asset. Categories of infrastructure would include road and bridges, highways, public transit, water, waste water, and municipally-owned buildings and facilities, as well as the remaining project categories in the expanded scope proposed by the Federal government..

Staff would suggest that a broad scope of eligible project categories for Metro Vancouver and member municipalities should be established in any new GTA to reflect full extent of what is permitted under the Federal guidelines for the Gas Tax Program.

3.0 CURRENT BC GAS TAX AGREEMENT

3.1 Current Allocation of Funding

The GTF is currently delivered through a number of programs. The current, primary approach to providing gas tax funding is based on the allocation of Federal funds on an *equal per capita basis* among all municipalities. The majority of municipalities across the nation receive a direct allocation, and have local authority to invest in infrastructure and capacity-building initiatives of their choosing, subject to the specific criteria established for the fund. In some cases, in place of direct allocation to individual municipalities, funds may be pooled to serve a specific purpose.

In BC, the GTA includes both a direct and a pooled allocation. Local governments in BC are categorized into three tiers:

- Tier 1 are all areas of BC excluding Stikine⁶ and areas in Tiers 2 and 3;
- Tier 2 are Regional Districts and their member municipalities except Metro Vancouver;
- Tier 3 is Metro Vancouver and its member municipalities.

Each tier determines the available funding from the various direct and pooled allocations in the three funding streams (*Community Works, Innovation and Strategic Priorities Funds*). **Table 1** table below provides a summary of the funding allocation streams by tier.

⁶ The unincorporated area of Stikine.

Table 1 Funding Streams by Community Category

		Funding ascribed to each Funding Stream in 2005-2015 Agreement ⁷	Municipal / Regional Tiers			
			Tier 1	Tier 2	Tier 3	
			All areas of BC (excluding Stikine and areas in Tiers 2 and 3)	Regional Districts and their member municipalities (except Metro Vancouver)	Metro Vancouver and its member municipalities	
Funding Stream	Community Works Fund (CWF)	\$481 million	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
	Innovations Fund (IF)	\$82 million	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Strategic Priorities Fund (SPF)	General Strategic Priorities Fund (GSPF)	\$174 million	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
		Regionally Significant Project Fund (RSP)	\$102 million		<input checked="" type="checkbox"/>	
		Greater Vancouver Strategic Priorities Fund (GVSPF)	\$799 million			<input checked="" type="checkbox"/>

Under the current agreement framework, the *Community Works Fund* (CWF) is a direct allocation (guaranteed) funding available on a per capita basis to all local and regional governments in the province except MV and its member municipalities. This is because, as noted below, MV chose to pool and allocate its CWF funding to the *Strategic Priorities Fund* (SPF).

The *Innovations Fund* (IF) supports projects that reflect an innovative approach to achieving the intended outcomes of cleaner air and water and reduced GHG emissions. The IF is a competitive application-based program, with applications from across the province ranked against program criteria, and funded accordingly. This fund is further discussed below.

Metro Vancouver and its member municipalities are eligible to access funding from two of the funding streams: the *Innovations Fund* and the *Strategic Priorities Fund*. The Metro Vancouver Board in 2005 decided to allocate its direct per capita funding that would have been available under the *Community Works Fund*, towards the *Greater Vancouver Strategic Priorities Fund*. In other words, Metro Vancouver chose to pool and contribute its individual per capita funding, that would have been available under the general CWF, to the SPF for Metro Vancouver. Details of the *Strategic Priorities Fund* are provided below in Section 3.1.2.

⁷ The distribution of funding by stream and tier is reflective of the per capita share attributable to the specific local and regional jurisdictions, after the 5% allocation to IF.

3.1.1 Innovation Fund

The *Innovation Fund* is funded prior to the allocation of the CWF and SPF, with up to 5% of BC’s total GTF allocation being set aside into the IF. Applications to the fund can be submitted by any municipality or regional government.

A staff review of the total IF program applications and awards indicated that there is an over representation bias and direction of funding approvals to local governments that are outside the Metro Vancouver Tier 3 communities. Since its inception, the IF fund has received over 400 applications, totaling \$747,227,625. Of the approved funding applications, the majority of the projects were awarded to Tier 1 and Tier 2 local governments and regional districts. Of the 82 approved projects, only 9 were approved in Metro Vancouver, and 73 were approved for other areas of BC. In relation to per capita population, since the inception, the Region has only received approximately 19% of the funding available under this program, while representing more than 50% of the province’s population. A summary of the distribution of funding under this program is detailed in *Table 2* below.

Table 2 Innovation Fund Awards by Community Category

Tier	# of Projects by Tier	Total Value
Tier 1	45	\$ 46,156,212
Tier 2	28	\$ 20,394,954
Tier 3	9	\$ 15,432,217
Total	82	\$ 81,983,383

Source: UBCM 2013

In summary, the information shows a considerable trend towards the distribution and award of the Innovation Fund to municipalities and regional districts outside of Metro Vancouver, and the resulting inequity creates issues in terms of fairness, and ensuring that all local governments receive an equitable per capita share of funding under this program.

Staff would suggest that any future administrative framework for implementation of a GTA should allow for the Innovation Fund to be segmented to separate Metro Vancouver’s funding share from the balance of BC.

Other administrative aspects of this program that appear to affect the outcomes of fund distribution include an amended application process, whereby the UBCM allows for a single application to be submitted and assessed for both the *General Strategic Priorities Fund* (GSPF) and the IF. This, while reducing the effort of making applications, results in a single application receiving consideration for each fund, and increases the likelihood of funding of the many smaller, typically capacity-building applications, of local governments outside of Metro Vancouver. Overall, there would appear to be a considerable lack of equity arising from the application and administrative process for the IF.

In the staff review of the application and awards granted from the Innovation Fund, it is noted that TransLink (GVTA) has made four applications for funding, totaling \$23.26M, in competition with member municipalities. From staff’s view, however, TransLink should not

qualify for funding under this program, as it is not a Regional Government, an entity of a Regional District or a local government. While not awarded through this process, the applications from TransLink should have been rejected on receipt.

Staff would suggest that any future administration framework for the GTA should ensure that there is a clear definition of qualifying local and regional governments with a screening process to avoid the situation whereby applications from non-qualifying organizations would be considered.

Staff also reviewed the criteria employed in the evaluation of applications under the IF. All applications received for the IF are reviewed by a technical assessment team from the BC Ministry of Community, Sport and Cultural Development in relation to the criteria. However, in staff's view, these criteria are vague and do not provide clear information on weighting or ranking of priorities or program criteria elements.

Staff would suggest that any future administration framework for the GTA ensure that there is greater clarity on the IF assessment criteria including information on weighting or ranking of priorities or program criteria elements.

3.1.2 Strategic Priorities Fund

The Strategic Priorities Fund (SPF) provides funding to strategic investments that are larger in scale or regional in impact. The SPF is application-based.⁸ The SPF is itself divided into three funding streams for Tiers 1 and 2, and Tier 3. The Greater Vancouver Strategic Priorities Fund (GVSPF) is only available to Tier 3 – Metro Vancouver.

As with all funding streams, UBCM is responsible to apportion available funding in accordance with the delivery mechanism rules set out in the GTA. The rules of the GTA provide that between 75% and 100% of the per capita allocation for Metro Vancouver - Tier 3, must be aggregated into a pooled fund, rather than being available to municipalities individually. The PC is responsible for determining the percentage between 75% and 100% that would be allocated to a pooled fund. The PC set the Tier 3 SPF percentage allocation at 100% reflecting the 2005 GVRD Board resolution directing 100% Gas Tax funding toward transportation investments through TransLink. The PC subsequently established Public Transit as the spending priority for the Tier 3 SPF.

At the time the GVRD Board agreed to direct 100% of its SPF allocation towards TransLink projects, the Board had *direct authority and control* over TransLink's Strategic and Financial program, and hence local accountability for those decisions by the representatives on the Board that are elected locally. With the 2008 enactment of the South Coast British Columbia Transportation Authority Act, and subsequent creation of a new governance model for TransLink, the Metro Vancouver Board lost its authority to directly approve projects under the GTA. This loss of influence on expenditures is inconsistent with the overall intent and mandate of the Federal Gas Tax Program, which is intended to support local government in establishing its infrastructure priorities.

⁸ The General Strategic Priorities Fund (GSPF) is application based. For the Regionally Significant Project Fund (RSP), Regional Districts propose a project, and the MC approves. For the Tier 3 Greater Vancouver Strategic Priorities Fund (SPF), TransLink makes application to the MC for approval.

The change in TransLink's governance structure, coupled with the extension of the GTF, which was initially established for a 5-year period (2005 – 2010), resulted in Metro Vancouver effectively losing its local government input and authority to directly approve projects under the GTA. This will be the case for the duration of the agreement to 2015, and has resulted in a loss of local and regional government involvement in the allocation of this portion of the gas tax, making other significant municipal and regional 'non-transit infrastructure' projects ineligible for gas tax funding over the extended span of the agreement.

Metro Vancouver has articulated the expectations for the new Gas Tax agreement, and stated that "it is imperative that Metro Vancouver and its member municipalities have control of these funds to ensure that decisions on gas tax expenditures reflect the broader interests of the [regional] community."

On this basis, staff would also suggest the full reinstatement of the Metro Vancouver Board's regional autonomy in project priority identification, and control of GTA funds should be established to ensure that gas tax expenditures reflect the broader interest of the regional community.

Staff would, also suggest that any future administrative framework for a GTA should ensure that future decisions for the allocation of the Strategic Priorities Fund, attributable to Tier 3 – Metro Vancouver and its member municipalities, is the responsibility of the Metro Vancouver Board.

4.0 OTHER CONSIDERATIONS FOR RENEWAL OF THE GTA FOR BC

A review of the current British Columbia GTA and its administration, presented in this report, raised a number of concerns that have been addressed in the individual recommendations presented above. The renewal of the GTA is, however, an opportunity to fully establish a new agreement to better reflect the objectives of Metro Vancouver municipalities based on the principles of accountability, transparency, equitability and regional representation.

As Canada's third largest census metropolitan area, Metro Vancouver and its member municipalities have an opportunity to establish an agreement that would provide a governance, administrative and funding model to meet its objectives and deliver benefits to the local region on a fair basis, whereby direct funding would be allocated and administered by the Metro Vancouver Board.

This model would ensure local and direct authority for project approval and funding, consistent with the protocols and practises across the country. The direct authority and control of gas tax funds would ensure that decisions on expenditures would reflect the broader interests of the region, and that there would be local accountability to the electorate via the Metro Vancouver Board.

5.0 CONCLUSIONS

Arising from the Federal Government's commitment to make the GTF permanent in 2015, provincial and municipal signatories and partners are reviewing the current agreements in anticipation of the upcoming GTA renewals.

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The renewal negotiations thus provide an important opportunity for MV local governments to express how the agreement can be improved to better reflect the objectives and priorities of Metro Vancouver and its member municipalities based on the principles of accountability, transparency, equitability and regional representation. This report has presented several proposals to support the development of the new GTA. It is, therefore recommended that Council request:

- 1) the Ministry of Community, Sport and Cultural Development and the Federal Department of Infrastructure Canada to develop a renewed Gas Tax Agreement for BC that establishes the Metro Vancouver Board as the responsible authority for management and administration of the agreement for the identification of project priorities and allocation of gas tax funds, within the Metro Vancouver Region, as outlined in this report.
- 2) the development of a future administrative framework for the renewed Gas Tax Agreement, as outlined in this report, that provides for:
 - a. full transparency and accountability within the governance model;
 - b. tracking of administrative costs for the MV area;
 - c. segmentation of the Innovation Fund to ensure that that the Metro Vancouver Region receives its fair share of available funding under this funding stream;
 - d. a clear definition of qualifying local and regional governments to avoid the situation whereby applications from non-qualifying organizations would be considered;
 - e. clear assessment of criteria including information on weighting, ranking and priorities for program criteria; and
 - f. a broader scope of eligible project categories.
- 3) the support of the Metro Vancouver Board and of the member municipalities of the Metro Vancouver for the establishment of a renewed Gas Tax Agreement, based on the proposals and directions presented in this report.

It is further recommended that copy of this report be sent to the Ministers responsible for the Ministry of Community, Sport and Cultural Development and the Federal Department of Infrastructure; the Metro Vancouver Board; member municipalities of the Metro Vancouver Region; and the UBCM.


Lou Pelletier, Director
PLANNING AND BUILDING

LL:jc
Attachment

cc: Deputy City Managers Director Engineering Director Finance

Partnership Committee

Member		Position	E-Mail
Patrick Tanguy	Federal Co-Chair	A/Assistant Deputy Minister	Patrick.Tanguy@infcc.gc.ca
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Management Committee

Member		Position	E-Mail
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Source: UBCM website <http://www.ubcm.ca/EN/main/funding/gas-tax-fund/governance-and-structure.html>