

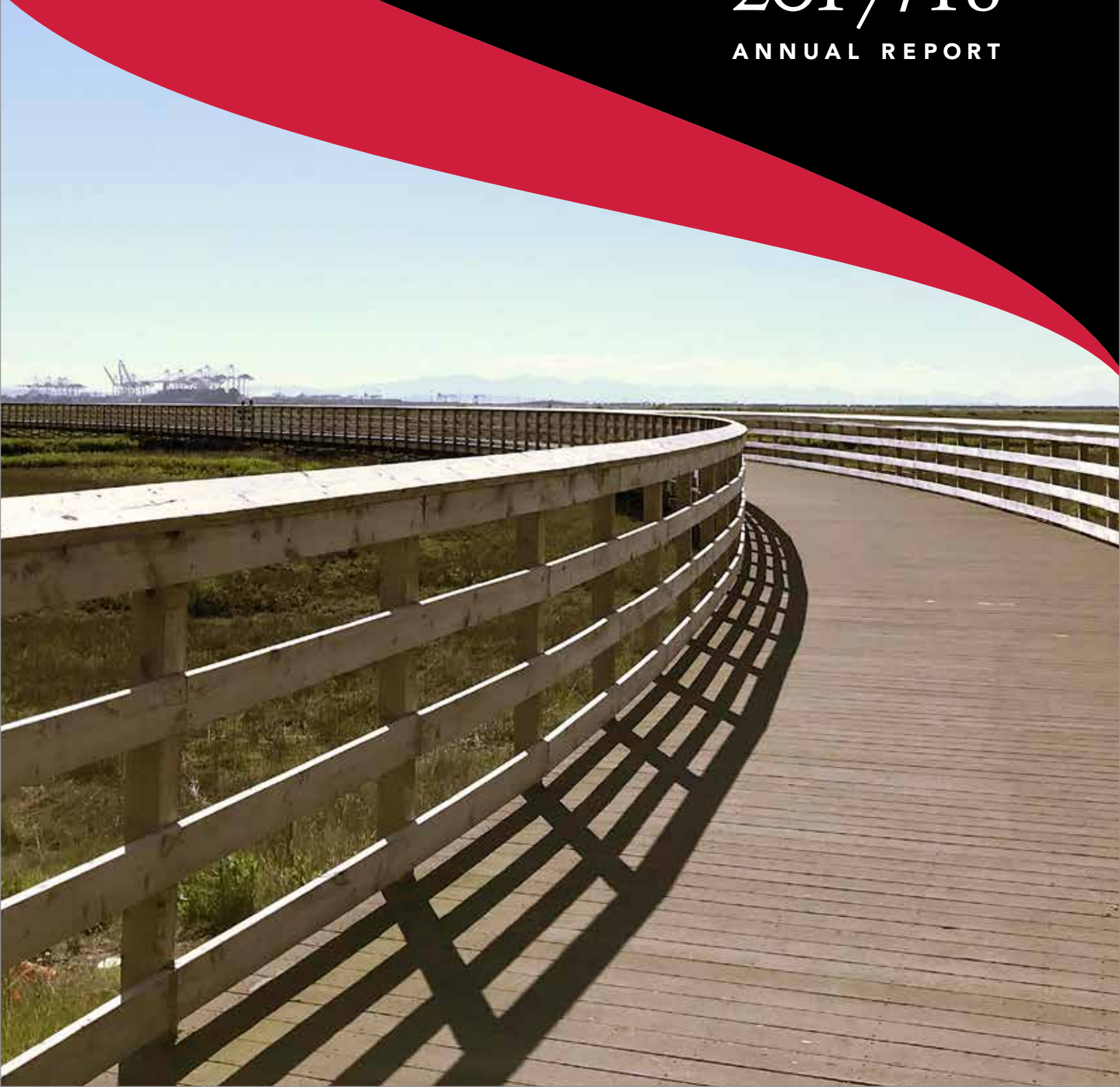


scəwáθən məsteyəx^w

TSAWWASSEN FIRST NATION

2017/18

ANNUAL REPORT





t'iwəyət ?əw k'ənθat tə sweyəl



?o cicəł si?em,
 s'li? ct ciyəθamə nəcex' ?əw ?ax'əstalx'w təna weyəl
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hay čx'w qə cicəł si?em



Oh noble one up above (Creator),
 We want to thank you first for giving us this day
 We wish to thank you for giving us the Earth
 upon which to make our home
 We wish to thank you for giving us our brethren
 who share our home with us
 Our brethren of the feathers who fly the skies
 above us

Our brethren of the four legs who walk
 the Earth as we do and our finned brethren
 who swim in the lakes, rivers and ocean that
 surround us
 We wish to ask you, Creator, to lend us your
 strength to assist us in the tasks that are lain
 before us this day
 Thank you Creator

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photo by Alex Migdal



photo by Tyler Garnham



photo by Sarah Lang



We are pleased to present to you Tsawwassen First Nation's Annual Report for the 2017-2018 fiscal year, which reports on our activities and progress between April 1, 2017 and March 31, 2018.

This document is one of the key tools we have for communicating with you about your government, the goals we have set for ourselves as a Nation, and the work we have done toward those goals. This is the eleventh Annual Report that we have delivered to the Tsawwassen Membership, and the ninth as a self-governing First Nation.

In the 2017/2018 Annual Report, we review our performance against the goals in our 2017/2018 Service Plan. The 2017/2018 Service Plan was published in summer 2017, after the Tsawwassen Legislature's approval of the budget for the April 1, 2017 – March 31, 2018 fiscal year. As you saw in the 2017/2018 Service Plan, the budget was divided into Local Government Expenditures (applicable to all residents of Tsawwassen Lands, Member and Non-Member), and Member Expenditures (applicable to all Members, on- and off- Lands).

The Annual Report is one of many tools that we use in our effort to be transparent and accountable. We are committed to improving our Annual Reports as we continue on our journey of self-governance and treaty implementation. We look forward to using the 2017/2018 Annual Report as a starting point for important discussions in our community.



Chief Bryce Williams



Tanya Corbet



Nikki Jacobs



Laura Cassidy



Andrea Jacobs



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TSAWWASSEN FIRST NATION



photo by Tyler Garnham



photo by Sarah Lang



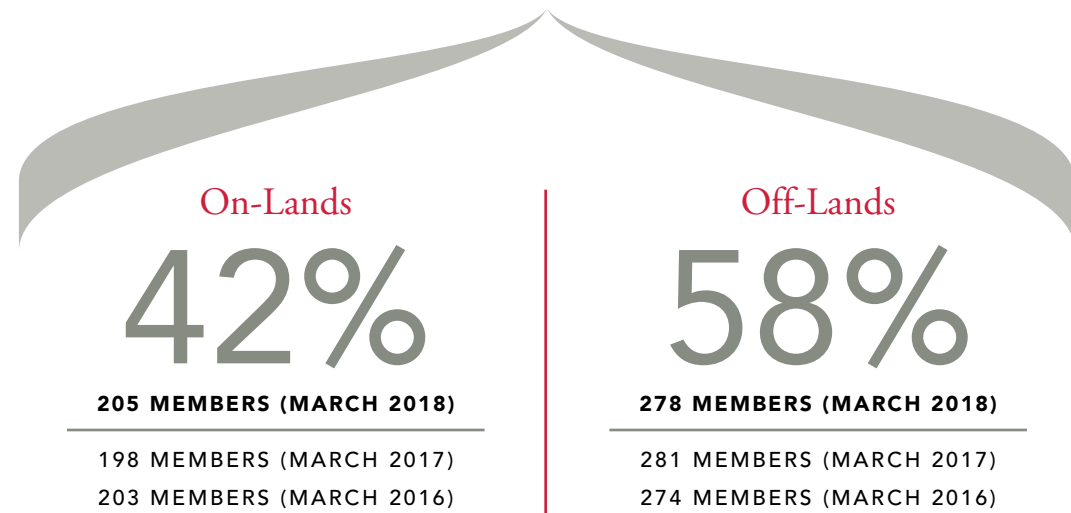
2017/2018 Summary of Key Achievements

This Summary of Key Achievements focuses on measurable indicators. We need indicators to measure our collective progress. Indicators are also important for accountability and transparency because they allow our Members to determine if we did what we set out to do. Going forward, TFN aims to refine and use indicators to monitor trends in our performance over time.

THE MEMBERSHIP

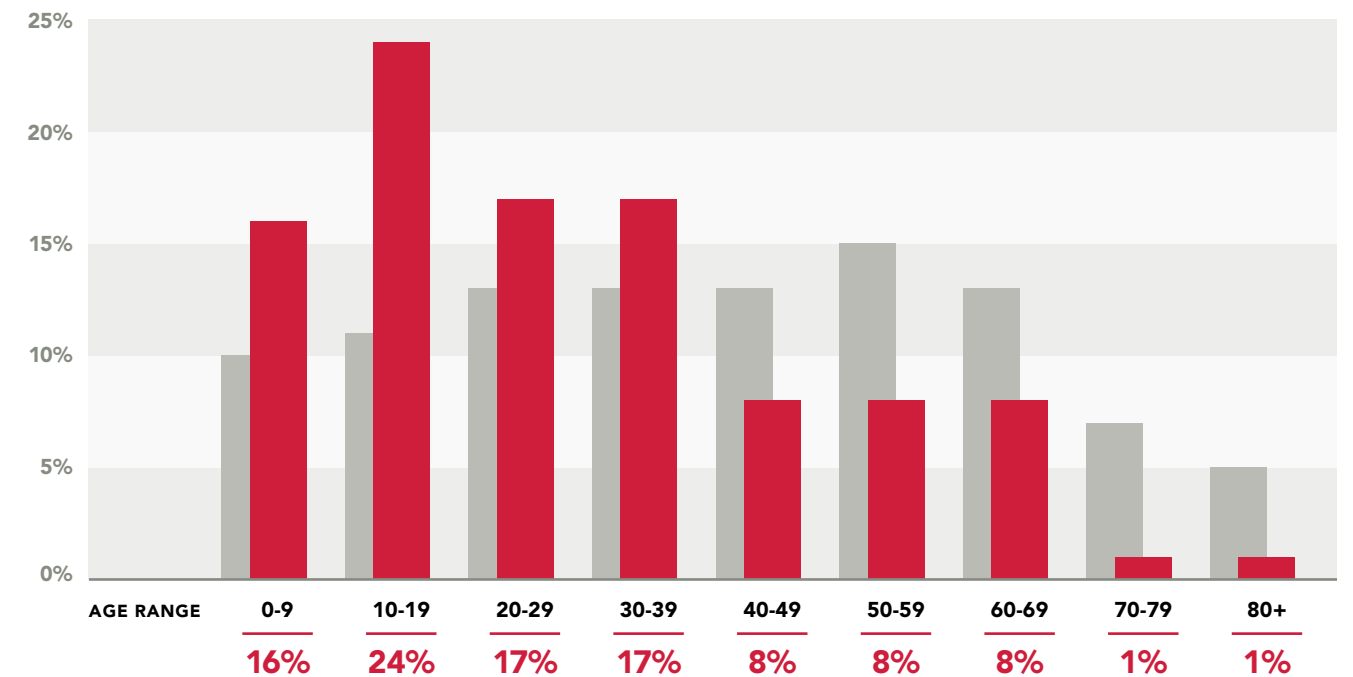
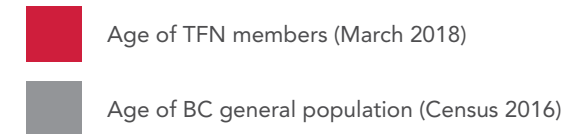


Place of Residence



THE MEMBERSHIP

Tsawwassen First Nation has a young and growing population



SPRING 2017

April 3

8th anniversary of the Treaty Effective Date

April/May

Helping Each Other series – In April and May, the Health and Social Services department hosted a five-workshop series about the history of TFN, how that history affects the community today, and how TFN is moving forward as a Nation. These interactive workshops provided an opportunity to learn about traditional knowledge and to facilitate a healing journey. The workshops were very well-attended, with an average of 40 participants per session.

May 1

Marked the end of Tsawwassen Members' exemption from GST, PST, and other transaction taxes. This was a significant transition for Members. Executive Council continues to oversee planning for the transition to paying income and property taxes on January 1, 2022.

May 23

Sports Field Opening – On May 23, TFN hosted a community event to celebrate the opening of the second phase of the sports field.

May 25

Tina Koller elected to Legislature in byelection.

June

In June 2017, TFN submitted the study of the effects of the Roberts Bank Terminal 2 expansion project on crab and crab habitat to the Environmental Assessment process to ensure the Review Panel understands the potential effects of the Terminal 2 expansion project on our crab fishery.

May 31 – June 5

The Tsawwassen Legislature convened a special sitting to consider amendments to the *Membership Act*. The TFN Trust Society held its first AGM.

June 19

Graduation Celebration – two pre-school grads, eight Grade 7 grads, two Grade 12 grads, five post-secondary grads. Four TFN Members were awarded the Chevron scholarship of \$2,500 each.

SUMMER 2017

Summer

Three totes of fish were brought to the cannery to be processed for community programs, and up to three spring salmon per adult Member, plus one per child, were allocated for the food fish distribution. Support was available for Elders who required assistance processing their fish.

June 21

National Aboriginal Day at the Sports Field.

June 26

First Fish Ceremony and Dock Blessing – On June 26, the Natural Resources Department hosted a First Fish Ceremony community lunch at the Longhouse, followed by the "Feeding of the River" ceremony to ensure the protection of all fishermen. As part of the day's events, TFN's new dock was also blessed.

July 2017

TEDC Organizational Changes – In July, Executive Council approved the necessary changes to the board and management structure of TEDC to allow for more direct involvement of TFN's elected leaders in: (1) re-evaluating TFN's long-term economic development goals, and (2) actively managing the strategic and operational initiatives designed to achieve these goals. These changes were based on the findings of the TEDC Review led by Doug McArthur earlier in the year.

July 20

Metro Vancouver Community to Community Forum held on Tsawwassen Lands.

July 27

Standing Together Tribal Journeys – On July 27, the TFN community welcomed four canoes ashore from Muckleshoot, Blaine, and Chilliwack with drumming and singing. That evening, TFN was host to a community-wide dinner for the canoe families to witness protocol and enjoy a feast together. The canoe families camped overnight and were sent off after breakfast the next morning to continue their journey towards Vancouver Island.

Sept 6-7

First Nations Leaders' Gathering – with B.C. Cabinet Ministers.



photo by Andrew Bak



photo by Tyler Garnham



photo by Tyler Garnham

2017-2018 TIMELINE

AUTUMN 2017

Sept 25-29

Union of B.C. Municipalities Convention

September 29 to October 1

Members Gathering – Members Gathering 2017 included an Annual General Meeting and consultation/information sessions with Members on a new Strategic Plan, government programs, wills and the Judicial Council, and a special session that focused on ancestry and genealogy. Executive Council hosted a dinner for Members at the Longhouse on Friday evening, as part of an emphasis on culture. Executive Council also directed staff to conduct surveys on taxation and Members’ usage of programs and services, and to host information booths for housing, property tax and facilities.

October 4

Meeting with Delta School Board.

November 1

Modern Treaty and Self-Governing Nations Forum with the Prime Minister.

November 1

TFN became a member of the Municipal Pension Plan (MPP), a defined benefit pension plan for employees.

November 7

21 employees sworn in at the TFN Public Affirmation Ceremony at the Fall 2017 Legislature.

December 4

Rick Zerr starts as Chief Administrative Officer (CAO).

WINTER 2018

February

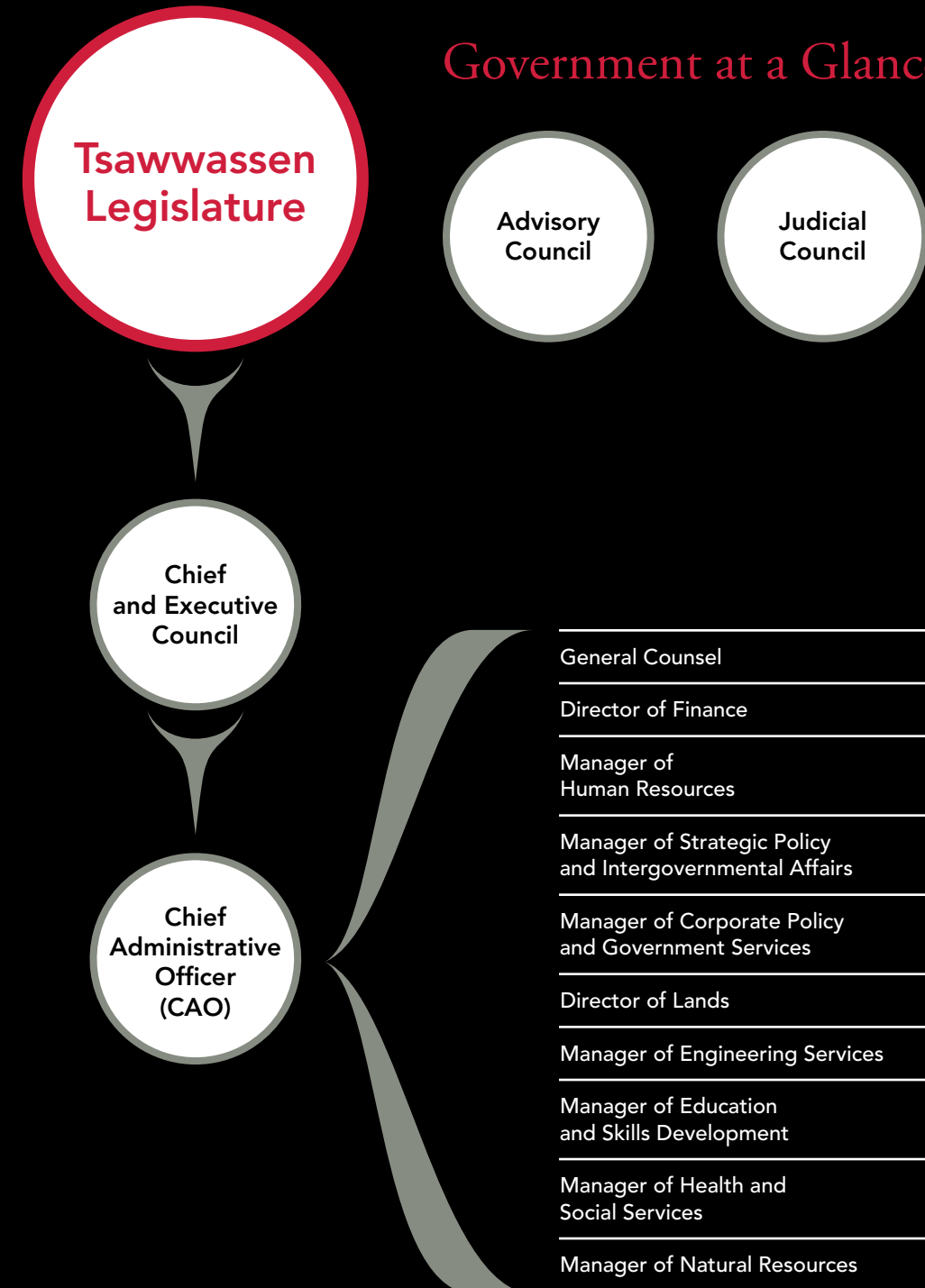
PST Revenue Sharing Agreement with BC signed.

March 6

Tsawwassen Legislature enacted the 2018/2019 Appropriations Act (budget).

GOVERNING INSTITUTIONS

Government at a Glance





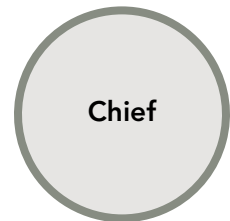
The Tsawwassen Legislature held three sessions in 2017–2018.

Special May/June session	Fall session	Spring session
May 31 – June 5, 2017	November 7 – November 14, 2017	February 13 – March 6, 2018

The Legislature debated and passed **4 laws** and **5 resolutions**.



65 Orders-in-Council issued in 2017/2018.



The Chief chaired meetings of Executive Council, participated in the Tsawwassen Legislature, and provided ongoing strategic direction on day-to-day administration of Tsawwassen Government.

The Chief also participated in intergovernmental activities, such as meetings with provincial and federal Cabinet Ministers, Naut'sa mawt Tribal Council, the Metro Vancouver Board of Directors and Translink Mayors' Council, the Assembly of First Nations, and the Land Claims Agreements Coalition.



Judicial Council conducted no hearings in the 2017/2018 fiscal year.



18x

Advisory Council met 18 times in 2017/2018 with an average attendance of about 11 Members.

Advisory Council discussed a wide range of topics and provided input into all major policy and operational initiatives planned by Tsawwassen Government.

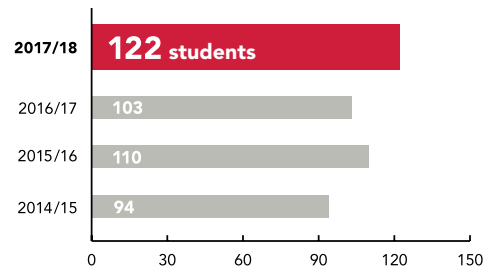
The Tsawwassen Government achieved or made progress towards **77%** of its Service Plan targets.

GOVERNMENT ADMINISTRATION

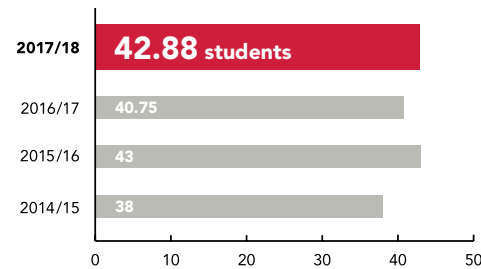
FINANCE	HUMAN RESOURCES	EXECUTIVE GOVERNANCE
<ul style="list-style-type: none"> Completed 4 financial distributions to TFN Members accurately and on time. Met <i>Financial Administration Act</i> reporting requirements. Completed 2016/2017 fiscal year audit on July 26, 2017. Implemented capital asset software. 	<ul style="list-style-type: none"> Achieved 19% staff turnover rate (22.6% in 2016/2017; 4% in 2015/2016) Held Affirmation Ceremonies for 31 employees. Hired payroll and benefits clerk to support the work of the HR Department. Became a member of the Municipal Pension Plan (MPP), a defined benefit pension plan for employees, as of November 1, 2017. 	<ul style="list-style-type: none"> Hired a new Chief Administrative Officer (CAO), Rick Zerr, who started work with TFN on December 4, 2017. Expanded administrative team. Undertook a new budget process leading up to the Spring 2018 Legislative Assembly.
GENERAL COUNSEL	CORPORATE POLICY AND GOVERNMENT SERVICES	STRATEGIC POLICY AND INTERGOVERNMENTAL AFFAIRS
<ul style="list-style-type: none"> Protected TFN's interests in all contractual relationships. Provided advice on the interpretation and application of Tsawwassen laws and regulations. Drafted legislation for the Legislative Assembly. Managed files with external counsel. 	<ul style="list-style-type: none"> 100% of corporate entities remained in good standing. 100% of Access to Information and Personal Information request fulfilled within legislated timelines. Issued 100% of Enrolment Reports and met 100% of enrolment deadlines. Successfully hosted Treaty Day, National Aboriginal Day, Members' Gathering/AGM, Christmas Dinner and other events. 	<ul style="list-style-type: none"> Provided strategic advice to Executive Council through extensive reports and briefings on various items. Attended meetings with federal and provincial decision-makers, regional chief administrative officers, and other First Nations. Presented TFN interests to federal and provincial decision-makers on major projects. Published and distributed 4 issues of Council's Corner and 51 issues of the Community Notice.

Education, Training and Culture

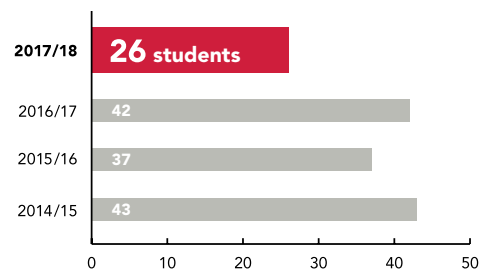
Provided instructional support funding to:



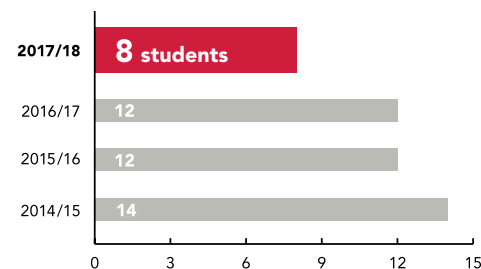
Provided tuition to:



Processed and provided youth grants to:



Approved post-secondary funding applications to:



- Participated in 18 meetings between TFN and DSD at the staff level.
- 23 youth attended Zajac Ranch summer camp
- 7 Members attend language classes regularly (3 staff, 4 community members)
- Regalia making workshops took place over 4 dates, with 10-13 Member participants. In the lead up to the arrival of the Tribal Journey canoes, 8 youth made vests. Moccasin making workshops took place over 2 dates, with 6-8 Member participants.

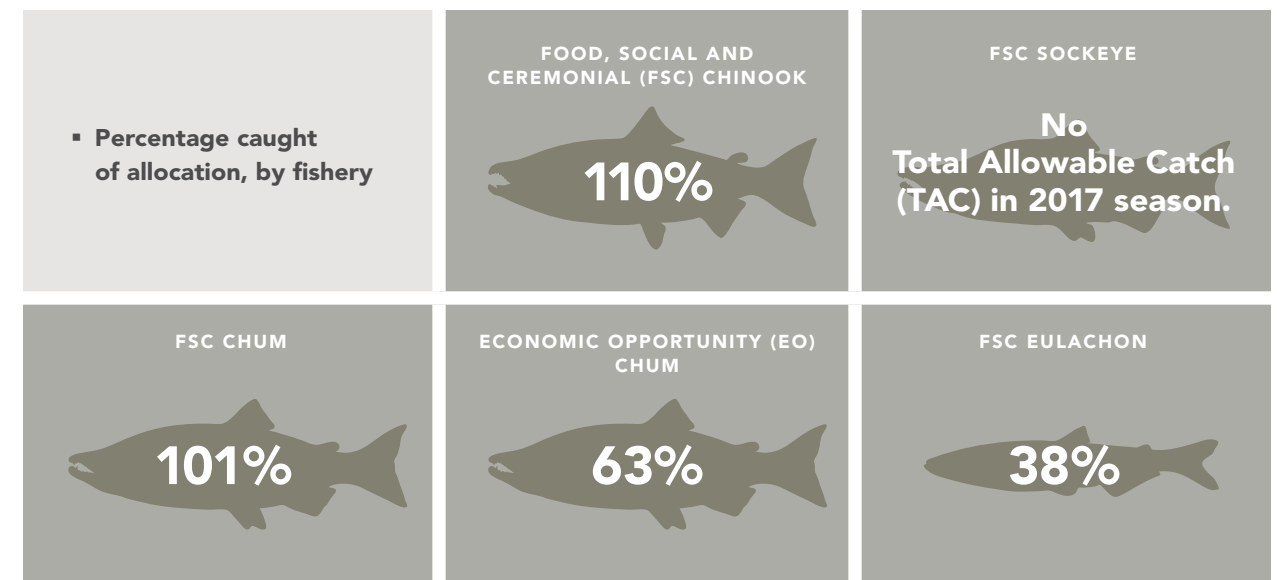
- 40-45 Members connected with pre-employment or training opportunities.
- 10 youth were employed in Summer 2017 at TFN and Joint Venture programs (4 Tsawwassen Government; 6 Matcon's 2017 Summer Program).

Health and Social Development

- 35 Members connected to TFN's Nurse Practitioner (138 visits to the Nurse Practitioner in 2017/2018).
- Provided high quality counselling services to 56 Members
- Conducted 2088 home visits, and attempted 183 home visits where the client was not home.
- Delivered income and social assistance services to 25 clients.
- An average of 40 participants per session attended a five-workshop "Helping Each Other" series in April and May 2017
- Delivered family empowerment services to 62 clients.
- Staff spent 135 hours in family meetings.
- Elders programming increased from 2 Elders' lunches per week to 4 days a week of Elders' programming.
- Probation services delivered at TFN as of March 2018.

Natural Resources

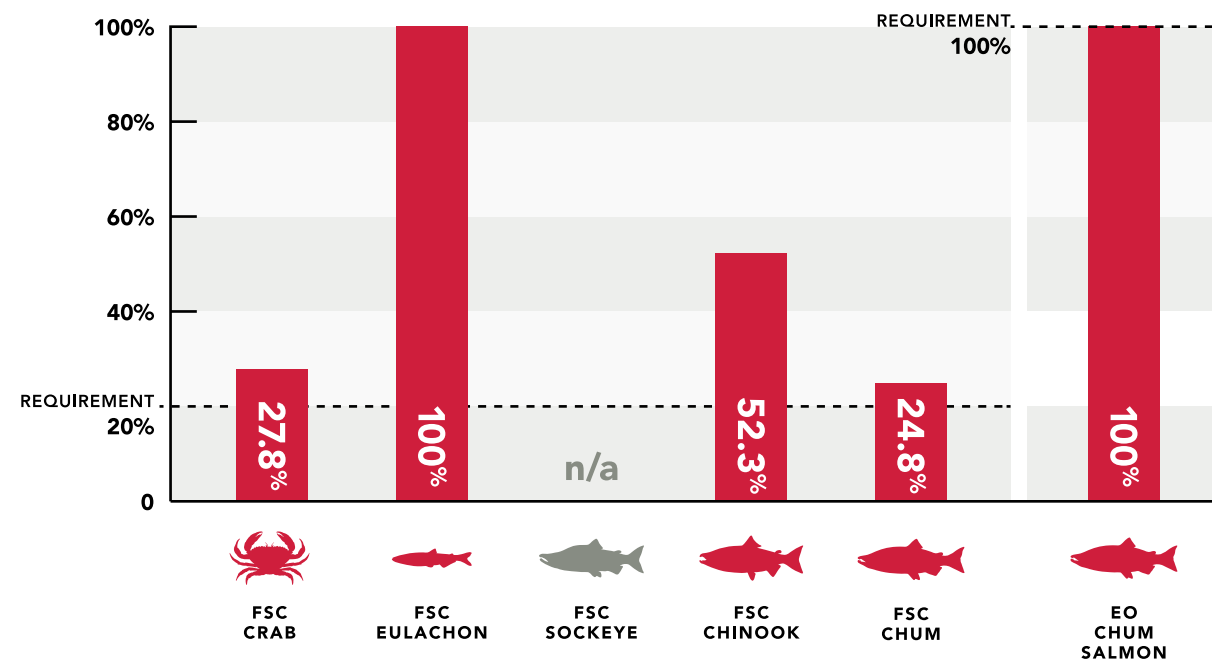
- First Fish Ceremony on June 26, 2017 (2016 ceremony took place on July 7, 2016)
- PAL course (9 participants) and SVOP/MED A3/VHF courses conducted.
- 38 dike patrols conducted.
- Coordinated 7 Natural Resources Committee meetings attended by 13 Members, on average.
- 3 joint patrols were conducted with COS, DFO and ECCC on migratory bird hunter enforcement.



MEMBER ACTIVITIES

Natural Resources

Validation percentages, by fishery:



Enforcement activities increased, as did number of infractions/warnings:

	2017/2018	2016/2017	% INCREASE
Number of infractions	29	26	+12%
Number of verbal warnings	23	23	+/- 0%
Number of written warnings	6	3	+100%
Number of vehicular crab patrols	190	160	+19%
Number of vessel-based crab patrols	31	22	+40%
Number of vehicular salmon patrols	38	16	+138%
Number of vessel-based salmon patrols	32	21	+22%
Number of vessel-based eulachon patrols	8	5	+60%
Number of joint enforcement actions with DFO	2	-	-
Number of joint patrols with conservation officers on recreational crabbers	2	-	-



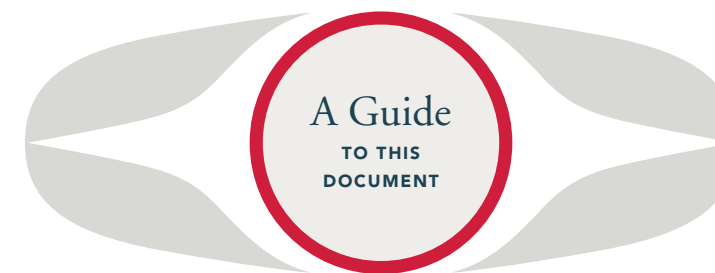


Lands Department

The Lands Department was divided into two areas (Planning and Engineering), under the management of the Director of Lands and the Manager of Engineering.

- 8 TFN New Home Construction Grants issued.
- 15 external grants received.
- 3 new Member homes built; 1 occupied; 2 still in progress.
- 25 Part 3 Building Permits issued (complex).
- 38 Part 9 Building Permits issued (housing and small buildings).
- 2 Soil Permits issued.
- 2 Tree Permits issued.
- 9 Development Permits issued.
- 3 Rezoning completed.
- 5 Subdivisions registered.
- 48 check-in meetings conducted with developers.
- 202 business licences issued.
- 83 dog licences issued.
- Sewer Treatment Plant:
 - 2 lift stations put into service.
 - The force main sanitary lines are fitted with 25 air relief valves.
 - 29 backflow preventers in the water mains were found and tested.
 - 49 storm system oil separators around the new development.

2017/2018 Tsawwassen First Nation Annual Report



This document is the partner document to the 2017/2018 Service Plan.

Service Plan 2017–2018

Sets out what we planned to do over the April 1, 2017 to March 31, 2018 fiscal year

Annual Report 2017–2018

Sets out what we did, and how well we did, over the April 1, 2017 to March 31, 2018 fiscal year



To reflect the 2017/2018 budget and Service Plan, it is organized into Local Government Expenditures, Member Expenditures, and Related Corporate Entities. A "schedule" is a section of the budget.

The table below demonstrates which Managers are responsible for which schedules.

	Chief Administrative Officer	General Counsel	Director of Finance	Human Resources
LOCAL GOVERNMENT				
Schedule 1 // Finance and Administration	■	■	■	■
Schedule 2 // Policy and Government Services				
Schedule 3 // Lands and Municipal Services				
Schedule 4 // Taxation			■	
Schedule 5 // Local Government Capital Expenditures				
MEMBER EXPENDITURES				
Schedule 6 // Member Financial Benefits			■	
Schedule 7 // Member Government Services				
Schedule 8 // Education				
Schedule 9 // Health and Social Development				
Schedule 10 // Member Lands				
Schedule 11 // Natural Resources				
Schedule 12 // Member Capital Expenditures				
RELATED CORPORATE ENTITIES				

	Manager of SPIGA	Manager of CPGS	Director of Lands	Manager of Engineering	Manager of Education and Skills Development	Manager of Health and Social Services	Manager of Natural Resources
LOCAL GOVERNMENT							
	■	■					
			■	■			
			■	■			
MEMBER EXPENDITURES							
	■	■					
					■		
						■	
			■	■			
							■
			■	■			
RELATED CORPORATE ENTITIES							

The activities supported by the budget are intended to serve Tsawwassen First Nation's strategic vision.

Tsawwassen First Nation (TFN) first established a strategic vision statement in its 2008-2013 Strategic Plan. That vision stated:

“Tsawwassen First Nation will be an ideal location to raise a family and a working model of an environmentally sustainable, self-sufficient and culturally proud First Nation's community. Tsawwassen First Nation Government will, at all times, be oriented towards serving our membership, and will exercise the self-government powers of the TFN Treaty.”

During the 2012-2013 fiscal year, that vision was updated through an extensive conversation with the community, beginning at the first

Members' Gathering. That conversation helped shape the 2013-2018 Strategic Plan, in which the vision states:



“Tsawwassen First Nation will be a successful and sustainable economy, and an ideal location to raise a family. As a community, we will feel safe on Tsawwassen Lands, we will be healthy, and we will have every opportunity to achieve our dreams. We will honour our culture and practice our language. Our Government will help us achieve our goals by communicating, being respectful, and taking full advantage of our Treaty powers.”



The vision above was the one that applied over the 2017-2018 fiscal year.

In March 2018, the Tsawwassen Legislature approved a new vision as part of the 2018-2023 Strategic Plan. That vision states:



Our vision is very important in the context of self-government: as we move forward, we use the evolving Tsawwassen First Nation vision as a constant reminder of what we are trying to achieve. As you will see throughout our annual Service Plans and Annual Reports, departments design and develop programs, funded through a designated Schedule of the Budget. These programs are intended to produce outcomes that support the implementation of the strategic vision.



GOVERNING INSTITUTIONS REPORT

The Tsawwassen Legislature, Executive Council, Chief, Advisory Council and Judicial Council are all named in the Tsawwassen Constitution. This section describes the main activities of each of these bodies over the 2017-2018 fiscal year. In addition, Tsawwassen law requires the establishment of various other bodies and committees. Their activities are also briefly described.

- Yaahl liwaans | təxʷiləm / Chief Bryce Williams
- Tanya Corbet
- sʰamiya / Nikki Jacobs
- sxʷamisaat / Laura Cassidy
- qʷiya qʷiye / Andrea Jacobs, sqʷiqʷel
- slaqsit / Steven Stark
- Sheila Williams
- Jesseca Adams
- swənnəset / Ken Baird
- Chemkwaat / Valerie Cross-Blackett
- halquam a tia / Louise Ahlm
- ah.sul.ten.aht / Loretta Williams
- Skosswonsun / Victoria Williams
- Tina Koller

TSAWWASSEN LEGISLATURE

The Tsawwassen Legislature is the highest body of Tsawwassen Government. It currently consists of 13 Tsawwassen Members, elected at a general election, and the Chief, elected separately, for a total of 14 Legislators. The duties of the Legislature are to make laws and propose resolutions. As part of that function, the Legislature debates and passes an annual budget, which is a key part of the accountability structure of Tsawwassen Government.



The Tsawwassen Legislature held three sessions over the 2017-2018 fiscal year: a special spring session (May 2017), a fall session (November 2017) and a regular spring session (February/March 2018). During these sessions, the Legislature considered and passed the following Laws and Resolutions.

LEGISLATION

- **Defining Eligibility for Membership Act:** Enacted a law with two significant policy amendments to the *Membership Act*, in response to consultations and a Community Vote. The first amendment requires applicants to show three generations of TFN ancestry to qualify for Tsawwassen membership under the ancestry sections of the *Membership Act*. The second amendment makes individuals who are members of “foreign indigenous entities” ineligible for TFN membership— which means that individuals will no longer be able to hold dual membership. TFN Members who are also Members elsewhere have two years to decide which group to stay a part of before the new provision takes effect.
- **Clerical Amendments Act:** Enacted a law to correct typos and other technical errors in a wide range of Tsawwassen legislation.
- **Economic Development Amendment Act:** Amended the *Economic Development Act* to accommodate the recommendations made in the review of the Tsawwassen Economic Development Corporation (TEDC).
- **2018-2019 Appropriations Act:** Approved the TFN budget for the 2018-2019 fiscal year.

RESOLUTIONS

- **Resolution to consent to Treaty appendices amendments:** Expressed unanimous consent of the Tsawwassen Legislature to amend five appendices to the Treaty. The amendments updated the legal descriptions and parcel identifiers in the Land Tenure Office to accurately reflect Tsawwassen Lands as of the Effective Date of the Treaty. The amendments also addressed the process for adding future accretions to Tsawwassen Lands.
- **Resolution to implement a TFN mentorship program:**
- **Resolution to review the development regulations for TFN Members within the TFN Community Housing Area:**
- **Resolution to open TFN educational funding, grants, and awards to all Members:**
- **Resolution to cease Tsatsu Gas operations pending re-branding:**

EXECUTIVE COUNCIL

The Executive Council is made up of the Chief and the four Members who received the most votes during the general election. During the 2017/2018 fiscal year, the Executive Council consisted of Chief Bryce Williams, Tanya Corbet, Nikki Jacobs, Laura Cassidy and Andrea Jacobs. The Executive Council has responsibility for regulations, many of Tsawwassen’s policies, the overall financial management of the Tsawwassen Government, as well as a range of operational initiatives.

A detailed description of Executive Council's 2017/2018 activities can be found in the Council's Corner publication. Copies are available at the TFN Administration Office.

During the 2017/2018 fiscal year, Executive Council enacted the following orders:

- **O.036-2017:** Order to Call Special June Session 2017
- **O.037-2017:** Order to bring the GST Act into force
- **O.038-2017:** Order to adopt the Municipal Pension Plan
- **O.040-2017:** Order to transfer beneficial interest in EuroAsia industrial lands property to TFN
- **O.041-2017:** Order to issue Environment Protection Development Permit DP 2016-16
- **O.042-2017:** Order to introduce Bill 002-2017 Defining Eligibility for Membership Act
- **O.043-2017:** Order to introduce Bill 003-2017 Clerical Amendments Act 2017
- **O.044-2017:** Order to enter into contract with investment manager Beutel, Goodman and Company Ltd
- **O.045-2017:** Order to issue Multi-Family Residential Use Development Permit DP-2016-13
- **O.046-2017:** Order to adopt the Annual Rates Regulation 2017
- **O.047-2017:** Order to adopt the Utilities Regulation 2017
- **O.048-2017:** Order to appoint members to the Property Tax Authority
- **O.050-2017:** Order to appoint Tom Fletcher as Deputy Approving Officer
- **O.051-2017:** Order to submit a CMHC Housing Application
- **O.052-2017:** Order to appoint Chris Ramsey to the Judicial Council
- **O.053-2017:** Order to amend Zoning Regulation Schedule B RZ 2016-05
- **O.054-2017:** Order to amend the Financial Management Policy
- **O.055-2017:** Order to issue Development Permit DP-2016-06 to Mosaic Avenue Developments Ltd
- **O.056-2017:** Order to amend four policies and to approve the Graduation Awards Policy (2017)
- **O.057-2017:** Order to approve Bare Trust Arrangements for Tsawwassen Fee Simple (TFSI) Multi-Family Projects
- **O.059-2017:** Order to call the Fall 2017 Session of the Tsawwassen Legislature
- **O.060-2017:** Order to call the Spring 2018 Session of the Tsawwassen Legislature
- **O.061-2017:** Order to authorize Specific Claims Research Centre and Donovan & Co to access TFN records
- **O.062-2017:** Order appointing Enforcement Officer
- **O.063-2017:** Order to appoint acting Director of Lands
- **O.064-2017:** Order to approve disposition of Falcon Way lot
- **O.065-2017:** Order to issue Heritage Conservation Development Permit DP-2016-15-HER-1
- **O.066-2017:** Order to approve contract award for Youth Centre architecture services
- **O.067-2017:** Order to approve lease agreement with Dell Financial Services for server
- **O.068-2017:** Order to negotiate the Poplar Island and New Westminster Reserve Specific Claim
- **O.069-2017:** Order to appoint Richard Zerr to TFN Finance and Audit Committee and Trust Society
- **O.070-2017:** Order to name Richard Zerr as primary signing officer

- **O.072-2017:** Order to amend the Offsite Levies Regulation
- **O.073-2017:** Order to issue Environmental Protection Development Permit to Aquilini TFSI Development LP DP-2017-06
- **O.074-2017:** Order to approve application for Tsawwassen Fee Simple Interest
- **O.077-2017:** Order to approve application for Tsawwassen Fee Simple Interest
- **O.079-2017:** Order to issue Development Permit Amendment to DP-2011-02 to Ivanhoe Cambridge
- **O.080-2017:** Order to enact new investment policies for TFN Government Fund and repeal current investment policy
- **O.081-2017:** Order to appoint Approving Officer Richard Zerr
- **O.082-2017:** Order to approve the TFN Employment and Training Policy 2017
- **O.001-2018:** Order to appoint Ben Bisset to the TFN Final Agreement Implementation Committee
- **O.002-2018:** Order to appoint a new Board of Directors to TEDC
- **O.003-2018:** Order to approve TMJV site fill contract
- **O.004-2018:** Order to approve borrowing from VanCity and rescind 075-2017
- **O.005-2018:** Order to approve guarantee by TFN Commercial Lands Corporation and rescind 078-2017
- **O.006-2018:** Order to approve Rezoning application RZ-2017-02
- **O.007-2018:** Order to approve Rezoning application RZ 2017-03
- **O.009-2018:** Order to authorize execution and delivery of Land documents
- **O.010-2018:** Order to authorize signing of the TFN PST Revenue Sharing Agreement
- **O.011-2018:** Order to approve Neighbour-

- hood Plan Amendment NP-2017-01 and Zoning Regulation Amendment RZ 2017-01
- **O.012-2018:** Order to approve License Agreement for Lots 26 and 29, Plan EPP61534
- **O.013-2018:** Order to issue Soil Stability + Land Fill DP to Aquilini TFSI Development LP DP-2016-22
- **O.014-2018:** Order to issue Soil Stability + Land Fill Development Permit to Executive TFN Development GP Ltd. DP 2016-18
- **O.015-2018:** Order to authorize signature to amend contribution agreement re George Massey Tunnel Replacement Project
- **O.016-2018:** Order to issue Environmental Protection Development Permit DP-2018-03 (Falcon Way Cross-Over)
- **O.017-2018:** Order to approve Industrial Form and Character Development Permit DP 2014-03 Amendment
- **O.018-2018:** Order to approve the 2018-2019 Enhanced Police Services Agreement

CHIEF

As well as chairing meetings of Executive Council and participating on the Tsawwassen Legislature, the Chief provides ongoing strategic direction respecting day-to-day matters of Tsawwassen Government, and works closely with the Chief Administrative Officer to manage the affairs of TFN. In addition to those responsibilities, the Chief currently sits as a Board Member on the Naut'sa mawt Tribal Council. The Chief also occupies TFN's seat at the table of the Metro Vancouver Board of Directors, and a seat on Translink's Mayors' Council.

JUDICIAL COUNCIL

The Judicial Council is responsible for many matters under Tsawwassen Law. Its primary functions include hearing challenges to the validity of Tsawwassen Laws, resolving disputes between Members and elected officials, making recommendations to courts on sentencing of Members if needed, investigating financial irregularities, and other duties assigned to it. The Judicial Council is ready to conduct hearings and act on matters arising throughout its term. The council serves a very important function – adjudication and dispute resolution for Tsawwassen processes.

The Judicial Council appointed by Executive Council is comprised of the following people:

- Paul Fraser QC, Chair
- Anja Brown, Vice-Chair
- Bruce MacDougall, 3rd Legal Member
- Leif Nordahl, Accounting Member
- Christopher Ramsey, Tsawwassen Member

ADVISORY COUNCIL

The Advisory Council is a body established under the Tsawwassen Constitution. It is a mechanism to ensure that proposed laws, regulations, and other actions are considered by Membership in an open forum prior to being passed or presented to the Executive Council for approval. The elected members currently serving a three-year term on Advisory Council are Ruth Adams, Kathy Genge, John Peter Morgan, Angeline Splockton, Dawn Williams, Liana Williams, and Merle Williams.

The Advisory Council is open to all Members and meets every two weeks during the fall, winter, spring, and once a month during the summer. All meetings of the Advisory Council are open to the public, and approximately 11 Members attend meetings regularly, providing a valuable public service on behalf of the Membership. The Advisory Council met 18 times during the 2017/2018 fiscal year to discuss a wide range of topics and had the opportunity to provide direct input into all major policy and operational initiatives planned by Tsawwassen Government.

OTHER COMMITTEES AND AUTHORITIES

Tsawwassen Laws, regulations, and policy establish a number of other bodies that are not formally established in the Tsawwassen Constitution. These include the following:

Natural Resources Advisory Committee

The Natural Resources Advisory Committee was established by the Executive Council in 2012. It replaces the Fisheries Committee, with a broader scope: to give advice on matters related to all natural resources. As part of its work, this Committee reviews catch and enforcement reports and consults on the Annual Fishing Plan and any Gathering Plans before their submission to Executive Council for approval.

This Committee has seven members. The terms of reference for this Committee require specific representation from one male and one female fisherperson, one Elder with traditional gathering knowledge, one Elder experienced with fishing, one youth, one Tsawwassen Member from the community who is not a fisher, and one hunter. Since September 27, 2016, the Natural Resources Committee has been comprised of the following: Steven Stark (male fisher), Ruby Baird (female fisher), Kathy Genge (Elder with gathering knowledge), Tyler Schadow (youth), Loretta Williams (Tsawwassen Member who is not a fisher), and Nathan Wilson (hunter).

Standing Committee On Language And Culture

Established by the Tsawwassen Legislature on the recommendation of the Chief, the SCLC is responsible for working with Tsawwassen Members to develop an awareness and understanding of culture and heritage, developing and recommending policies to protect and promote Tsawwassen culture, and other important duties.

This Committee is open to Members and often includes cultural advisors to support its work. The current members are Chief Bryce Williams, Laura Cassidy, Tony Jacobs, Darryl Splockton, Loretta Williams, and Shirley Larden. We thank them for their dedication to the important work of ensuring our language and culture are an essential and growing part of all activities in our community.

Enrolment Committee

Established under the Final Agreement and continuing under the *Membership Act*, the Enrolment Committee is responsible for applying the eligibility criteria, based on the *Membership Act*, for Membership in Tsawwassen First Nation. The Enrolment Committee continues to actively manage the growing and vibrant population of Tsawwassen First Nation. The Committee Members who served during the 2017/2018 year were Chief Bryce Williams, Valerie Cross-Blackett, Melinda Cassidy, Janet Hearl, and Terri Splockton. The Committee is supported by Records Clerk Louise Ahlm. The Committee was particularly busy this year with updates to the Enrolment Policy and new forms created to reflect the June 2017 amendments to the *Membership Act*.



Traditional Territory Boundary Commission

Established under an Act of the same name, the Commission is responsible for advising and assisting in the management of overlap and related issues arising from the Final Agreement. Though many of the overlap issues have been resolved in relation to the Final Agreement, the Commission is an important resource on these critical and sensitive matters as we seek to continue to exercise our rights throughout our Traditional Territory.

Consultation Committee

A group of Non-Members established by policy of the Executive Council, this committee is made up of leaseholders representing the major leasehold interests on Tsawwassen Lands. They are consulted on issues that significantly and directly impact their interests, including various regulatory structures and TFN’s economic development initiatives.

Property Tax Authority

A body required in the TFN *Property Taxation Act*, the Property Tax Authority is made up of members of Executive Council and Non-Member ratepayers, and is responsible for approving the tax rates and expenditures in respect of residential property taxation for every tax year. It is also responsible for approving residential exemptions and grants.

The Service Plan Report communicates the actions of each department in the Tsawwassen Government. It is comprised of individual departmental reports that compile data and information relating to the goals and activities set out in the 2017/2018 Service Plan. Managers report on the status of their department’s performance indicators, along with any relevant data or activities. This information is intended to provide Members with specific information respecting each department’s progress towards the goals set out at the beginning of the fiscal year.

TFN’s departments serve a variety of client bases. All departments are responsible for service delivery to Tsawwassen Members. The Lands department and governance-related departments are also concerned with the delivery of services to leaseholders living on Tsawwassen Lands. Some other departments are responsible for the provision of social-type services to non-Tsawwassen Members, usually other indigenous people, as defined in TFN’s Fiscal Financing Agreement.

The 2017/2018 Service Plan presented descriptions, goals, and performance indicators for the various items in the 2017-2018 budget. The 2017-2018 fiscal year ended on March 31, 2018. After the end of the fiscal year, Managers self-reported on the performance indicators in the 2017/2018 Service Plan.

Performance indicators are a work in progress at TFN. We are interested in “outcome” indicators, as well as “process” indicators. We continue to be interested in identifying relevant and useful year-over-year data.

KEY TERMS

In order to provide comparability between the Service Plans and the Annual Reports, similar terms are used. The following terms and definitions were used in the 2017/2018 Service Plan, and are also used throughout this report:

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS
Identifies what TFN tried to achieve through its programs in 2017/2018. Goals identify the purpose and what the Tsawwassen Government is seeking to accomplish.	Describes the status of TFN’s work towards its Goals, including whether identified targets were met.	<ul style="list-style-type: none"> ✔ Achieved 🕒 In Progress ✖ Incomplete ⊘ No Data

Local Government Expenditures

SCHEDULE 1 // FINANCE AND ADMINISTRATION

Department(s): CAO, General Counsel, Finance, Human Resources

Finance

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Manage TFN finances in accordance with the legal standards and obligations set out in Tsawwassen law.	1.1. Meet Financial Administration Act reporting requirements.	✓	
	1.2. Complete external financial audit by July 31, 2017.	✓	2016/17 fiscal year audit completed July 26, 2017.
	1.3. Complete additional audits, as required by external government agencies.	✓	PST audit completed.
	1.4. Complete internal audit and resolve any deficiencies.	🕒	
2 Provide timely and accurate processing of all financial transactions.	2.1. Complete four financial distributions to TFN Members accurately and on time.	✓	
3 Provide financial management of TFN's capital assets.	3.1. Implement tangible capital asset software, populate data, apply annual depreciation costs, and create fixed asset continuity schedules.	🕒	Software has been implemented. In process of populating data.
4 Ensure appropriate insurance coverage.	4.1. Contract a professional assessment firm to complete an independent valuation of TFN-owned buildings.	✗	
5 Develop 10-year financial plan.	5.1. Present TFN's consolidated 10-year financial plan to Executive Council for review before March 31, 2018.	✓	

Local Government Expenditures

LEGEND	
✓	ACHIEVED
🕒	IN PROGRESS
✗	INCOMPLETE
⊘	NO DATA

Administration

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 As the first point of contact, deliver professional, courteous and prompt service to all Members and leaseholders.	1.1. Achieve effective and efficient provision of support services, equipment and supplies.	✓	

Information Technology: Staff Support

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide uninterrupted operation of IT equipment and services such as servers, email, and computers, within budget.	1.1. Less than three days of server interruptions annually.	✓	
	1.2. No longer than two hours of continuous down-time for ingoing and outgoing email.	✗	1 occurrence of down-time longer than two hours.
	1.3. Coordinate with Lands Department to set up a new server room to ensure conditions for optimal server performance.	✓	
2 Ensure supply of up to date hardware to facilitate employee productivity.	2.1. Complete review of inventory and assessment to inform replacement of out of date equipment.	✓	

Information Technology: Printing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Facilitate efficient handling of documents in both printed and electronic formats.	1.1. Increased use of networked printers throughout organization.	✓	11 networked printers in use throughout organization.
	1.2. Increased use of Xerox copier's scan and PDF search function.	✓	

LEGEND

- ✔ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

Human Resources: Recruitment and Staffing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure recruitment and selection strategies and procedures are aligned with TFN's <i>Government Employees Act</i> , policies and best practices.	1.1. Achieve compliance with TFN's <i>Government Employees Act</i> , policies and best practices.	✔	Staff provide Executive Council with quarterly human resources updates.
	1.2. Conduct post-hire online employee survey and analyze results to confirm goal is achieved.	-	
2 Maintain and/or increase Member staff complement of 50%.	2.1. More than 50% of staff are Members.	-	The best available data for the end of the 2017-2018 fiscal year is from March 13, 2018, at which time 32% of staff were Members. The total percentage of Members, Member spouses, and First Nation employees at TFN was 54%.
3 Conduct Affirmation Ceremonies for new hires at Legislative Assembly sessions.	3.1. Complete Affirmation ceremonies for new hires.	✔	Affirmation ceremonies were conducted for 31 employees.
4 Fill open job vacancies in an efficient and timely manner.	4.1. Create a baseline time-to-fill metric for yearly comparisons.	✔	

Human Resources: Learning and Development

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Promote staff participation in professional development activities.	1.1. Increase number of approved TFN Professional Development applications by 20%.	⌚ <small>insufficient data for performance indicator.</small>	The number of approved professional development applications increased by at least 20%, but this is likely due to an increase in the overall number of employees.
2 Assist TFN management with succession planning.	2.1. Identify and create succession plan(s) for 75% of key positions.	⌚	

Human Resources: Recognition and Retention

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Acknowledge, recognize and reward staff for their dedicated service to TFN.	1.1. Low turnover of staff.	✔	19% turnover (total number of active employees/total number of departures). This is lower than last year's turnover rate which was 22.6%. As of November 1, 2017, TFN became a member of the Municipal Pension Plan (MPP), a defined benefit pension plan for employees. Payroll and benefits clerk hired during 2017/2018 to support the work of the HR Department. Began working with a new benefits provider on June 1, 2017.
	2 Increase talent retention.	2.1. Establish baseline turnover rate for year-over-year comparison.	✔
3 Create and deliver an all staff TFN Employee Engagement Survey.	3.1. Establish baseline employee engagement metrics for year-over-year comparison.	-	Deferred due to high volume of organizational change in 2017-2018.

Human Resources: Occupational Health and Safety

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Implement new occupational health and safety committee.	1.1. Occupational health and safety committee is up and running with regular monthly meetings.	✓	
2 Provide a central forum for planning, developing, implementing and maintaining procedures and conditions for a safe and healthy work environment at TFN.	2.1. Staff are aware of committee members and receive minutes of meetings.	🕒	<p>Committee members are Cherie Jackson, Jordi Nickolet, Gordon Blackett, Mike Murphy, Roberto Di Lorenzo, Mona Robertson, and Dan Lorenz.</p> <p>Completed information gathering phase for occupational health and safety Certificate of Recognition (COR) accreditation. A consultant was selected to provide a framework for elevating the certification standard to COR.</p>

Executive Governance: Office of the Chief Administrative Officer

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Enable the delivery of Executive Council's vision and direction by ensuring good management and administration of Tsawwassen Government's operating and capital programs.	1.1. Successful achievement of Service Plan goals.	🕒	77% of Service Plan goals achieved or in progress.
2 Support staff in achieving the organization's goals and objectives.	2.1. Update the format and content of the annual Service Plan, and review budget process.	✓	New budget process took place leading up to the Spring 2018 Legislative Assembly. The 2018/2019 Service Plan presented a new way of delivering information about the budget.

LEGEND

- ✓ ACHIEVED
- 🕒 IN PROGRESS
- ✖ INCOMPLETE
- ⊘ NO DATA

Executive Governance: External Communications

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure TFN's goals and actions are effectively communicated to external audiences.	1.1. Achieve 24-hour response target to critical media issues that involve TFN.	✓	
2 Ensure appropriate response to media issues as they arise.		✓	

Executive Governance: Chief and Executive Support

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Enable the Chief and Executive Council to effectively carry out their functions as TFN's representatives and decision-makers.	1.1. Chief and Executive Council have resources and opportunities to represent and make decisions for TFN.	✓	

Executive Governance: Development Due Diligence and Risk Management

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure leases and other commercial arrangements are in compliance with TFN regulations and do not expose TFN to unforeseen risks.	1.1. Successful approval of new leased Industrial land as directed by Executive Council.	✓	
2 Ensure leases and other commercial arrangements involving TFN are completed in a timely manner.	2.1. Great-West Life closing on lease by Spring 2017.	✓	

General Counsel: Legal Support

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Protect TFN's interests in all contractual relationships.	1.1. Minimize exposure of Tsawwassen Government through sound contractual agreements.	✓	
2 Provide advice on interpretation and application of TFN's Laws and Regulations.	2.1. Responses to staff requests within agreed upon timelines.	✓	

LEGEND

- ✔ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- 🚫 NO DATA

SCHEDULE 2 // POLICY AND GOVERNMENT SERVICES

Department(s): Strategic Policy and Intergovernmental Affairs,
Corporate Policy and Government Services

**Strategic Policy and Intergovernmental Affairs:
Policy Support and Due Diligence**

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure that decision-makers have access to quality information before strategic policy decisions or business investments are made.	1.1. 80% of briefs are submitted to CAO by Thursday end of day for review the following Wednesday by Executive Council.	🚫	
	1.2. 100% of briefs for Decision have clearly articulated alternative proposals and report on financial implications.	🕒	New brief template is under development.
2 Deliver informative reports to Members and external stakeholders and partners describing planned and executed operations	2.1. Publish Service Plan within 90 days of the start of the fiscal year.	-	2017/2018 Service Plan published in August 2017.
	2.2. Publish Annual Report within three weeks following the conclusion and approval of the audit.	-	Audit concluded on July 26, 2017. 2016/2017 Annual Report was published for the Members' Gathering taking place on September 29, 2017.
3 Assist Departments in identifying and securing grants.	3.1. 100% of grant applications identified by Departments as worthwhile and potentially successful are submitted by the deadline.	-	A grant writer is being hired for the 2018/2019 fiscal year.

Strategic Policy and Intergovernmental Affairs: Intergovernmental Affairs

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Advance TFN initiatives at the local, regional, provincial and federal levels.	1.1. Baseline of in-person meeting participation is created to measure and improve engagement levels going forward.	✔	
	1.2. TFN has access to a pooled borrowing regime for low cost infrastructure.	🕒	
2 Provide First Nations visitors with high-quality information sessions regarding the Treaty and self-governance.	2.1. Form is developed to gather feedback and establish baseline indicator of visitor satisfaction with information sessions.	-	
3 Ensure that the implementation of the Final Agreement is reflective of its spirit and intent through work with the Implementation Committee.	3.1. Treaty Implementation Annual Report is published within identified timelines.	🕒	

Strategic Policy and Intergovernmental Affairs: Legislative, Legal and Regulatory Affairs

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
4 Efficient development of legislative and regulatory options that are effective at addressing government needs and priorities.	4.1. No laws overturned by the Judicial Council.	✔	

LEGEND

- ✔ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

Strategic Policy and Intergovernmental Affairs: Consultation

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Operate policy consultation mechanisms and resolve constituent issues as they arise.	1.1. A minimum of 15 Advisory Council meetings are hosted per year.	✔	18 Advisory Council meetings were held, open to all community members. Elected Advisory Council Members participated in 2 additional workshop dates.
	1.2. Average of 12 Members in attendance at Advisory Council meetings.	-	The average attendance at Advisory Council meetings was 11 Members per meeting. 12+ Members were attendance at 44% of meetings.
2 Ensure TFN meets its obligations to consult with Members and leaseholders on policy and regulatory matters.	2.1. A minimum of 3 Leaseholder Consultation Committee meetings are hosted per year.	-	2 Leaseholder Consultation Committee meetings were held.
	2.2. Average of 8 leaseholders in attendance at Leaseholder Consultation Committee meetings.	-	The average attendance at Leaseholder Consultation Committee meetings was 5 leaseholders per meeting.
3 Design and implement a new website for TFN.	3.1. A new website that effectively communicates information to Members and external partners is launched.	🕒	

Corporate Policy and Government Services: Legislature

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide well-organized, accurate and cost-effective administrative, technical and clerical support to the Legislature.	1.1. At least two legislative sessions per year are planned, managed and delivered.	✔	Three legislative sessions took place during the 2017/2018 fiscal year.
2 Improve access to legislative meetings.	2.1. Legislature meeting minutes are published before the start of the following session.	-	Legislature meeting minutes are being compiled over summer 2018 and will be complete by September 2018.
	2.2. Uninterrupted web streaming with good sound quality is provided for all legislative meetings.	✔	Peak viewing was 22 unique views for the sitting on November 4, 2018.

Corporate Policy and Government Services: Records Management

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure that all TFN records are managed in accordance with Tsawwassen law and support TFN's obligations under TFN's <i>Freedom of Information and Protection of Privacy Act</i> (FIPPA).	1.1. Access to information requests are managed in compliance with TFN law.	✔	
	1.2. Electronic data and record management system is procured and development is initiated.	✔	Implementation is underway.
	1.3. Law registry and website is updated within two weeks of new legislation, regulation or amendment.	-	Staff continue to update the law registry but face challenges meeting the target two-week timeline. Staff continue to work with departments on streamlining the process for keeping the law registry and website up-to-date.

Corporate Policy and Government Services: Community Events

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide forums that support and promote TFN culture and build community unity throughout the Member and Non-Member community.	1.1. A successful National Aboriginal Day celebration is hosted.	✓	National Aboriginal Day was celebrated on June 21, 2017 with a strong turnout by Members and Non-Members at the new sports field.

Corporate Policy and Government Services: Corporate Policy Support

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Maintain corporate records with the official records office of all corporations and the Trust Society.	1.1. All TFN Corporations are in good standing and all board appointments are current.	✓	
2 Organize and support annual general meetings of the Trust Society as well as meetings of the Trust Society Board of Directors.	2.1. The Trust Society holds its Annual General Meeting within six months of the fiscal year end.	✓	The Trust Society fiscal year is January 1, 2017 – December 31, 2017. The Trust Society AGM was held on May 31, 2017.
	2.2. Trust Society board of directors meet quarterly.	✓	The Board met four times (February, May, September, November) during their fiscal year.
3 Provide additional policy support, as needed.	3.1. Policy support is provided within agreed upon timelines.	🕒	Limited capacity to provide policy support to departments.

LEGEND

- ✓ ACHIEVED
- 🕒 IN PROGRESS
- ✖ INCOMPLETE
- ⊘ NO DATA

Corporate Policy and Government Services: Planning Workshops

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide adequate resources and information.	1.1. Elected officials have adequate information and time to consider the issues and provide the necessary direction.	✓	Planning workshops were expanded to include Legislators. A new business planning process was introduced, which included fall and spring workshops for Legislators, and extensive planning for Managers. Strategic planning workshops were also conducted for Legislators and EC.
2 Provide an environment for concentrated work.	2.1. Managers are able to develop detailed planning for their departments.	✓	

LEGEND

- ✓ ACHIEVED
- 🕒 IN PROGRESS
- ✖ INCOMPLETE
- ⊘ NO DATA

SCHEDULE 3 // LANDS AND MUNICIPAL SERVICES

Department(s): Lands, Engineering Services

Lands and Engineering Services: Building Permits

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Review permit applications and issue permits in a timely and efficient manner.	1.1. Single family residential permits are issued within two weeks of a complete and thorough application being made.	✓	25 Part 3 building permits issued (complex) 38 Part 9 building permits issued (housing and small buildings)/
	1.2. Commercial and industrial permits are issued within two months of a complete and thorough application being made.	✓	

Lands and Engineering Services: Enforcement

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Increase compliance by strengthening community relations.	1.1. Community enforcement workshop is completed.	🕒	
2 Establish working relations with outside agencies for emergency response.	2.1. Regular enforcement and patrol schedule is established.	✓	
	2.2. An update of the emergency response plan is completed.	🕒	

Engineering Services: Contract Supervision (Programs and Capital Projects)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Manage contracts for a variety of projects (e.g. TFN-owned parks, boulevards and haul road maintenance).	1.1. Once a month, monitoring for quality of service takes place for each works and service contracted project.	🕒	Contracts were monitored for performance throughout the year.

Lands and Engineering Services: Permit Review and Inspections (Development Engineering)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Timely review of permits and consistent inspections.	1.1. Permits under this section are issued within one month of a complete and thorough application being made.	⊘	2 Soil Permits issued. 2 Tree Permits issued.
	1.2. Department has capacity to inspect all sites in a timely manner.	✓	

Engineering Services: Capital Construction Projects (Development Engineering)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Maintain new infrastructure.	1.1. A regular maintenance schedule is established.	🕒	

Lands: Permit Review, Issuance and Monitoring (Development Planning Applications)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Hire staff to process land related permits in-house.	1.1. Number of vacant positions filled.	✓	Director of Lands, Senior Planner, Senior Planning Official all hired to process development planning applications in-house.
2 Issue decisions for land related permit applications and issues in a timely and efficient manner.	2.1. Number of permits issued.	✓	9 Development Permits issued. 3 Rezoning completed. 5 Subdivisions registered.
3 Ensure consultation is undertaken for all rezoning and neighbourhood plan amendments.	3.1. Statutory requirements for consultation sessions are met.	✓	

LEGEND

- ✔ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

Lands: Permit Processes (Development Planning Applications)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure all businesses, residents, developers and TFN Members are aware of permit and license requirements.	1.1. Update permit and license explanatory documents on the TFN website and develop brochures for TFN Members.	🕒	
2 Reduce number of tickets issued.	2.1. Communicate permit and license process changes on a quarterly basis to stakeholders.	✔	Monthly meetings take place with developers.

Engineering Services: Government Building Repair (Government Facilities)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Perform maintenance projects on government owned administration buildings to improve usability and life span and ensure health and safety standards are met.	1.1. Major and minor repairs to be made to government buildings are identified and completed.	✔	

Engineering Services: Operations and Janitorial (Government Facilities)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Perform regular cleaning for administration and community buildings.	1.1. Weekly and seasonal janitorial services are completed.	✔	

Engineering Services: Signs and Lights (Infrastructure Maintenance)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 To keep all signs visible and all lights in working order.	1.1. Schedule is established for monitoring signs and lights on a weekly basis.	🕒	
	1.2. Complaints are responded to within a 24-hour period.	⊘	

Engineering Services: Roads (Infrastructure Maintenance)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure the pavement surface meets a reasonable safety standard.	1.1. Same day snow clearing on major roads is provided.	✔	
	1.2. Establish and implement a road maintenance schedule.	🕒	
2 Finalize Boundary Road's maintenance and operation with Delta.	2.1. Plan in place for Boundary Road after current contract expires.	✔	

Engineering Services: Parks (Infrastructure Maintenance)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Establish Maintenance Schedule.	1.1. Parks and sports field are maintained accordance with established schedule.	🕒	
2 Ensure staff have the required maintenance training.	2.1. Public Works staff complete the maintenance training course.	-	

Lands: Front Counter Application Services (Planning Administration)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide excellent service to applicants.	1.1. Front counter presence during all core work hours.	✔	
	1.2. Front counter applications processed and licences issued within one week.	✔	202 business licences issued. 83 dog licences issued.

LEGEND

- ✔ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- NO DATA

Lands/Engineering Services: Mapping Administration (Planning Administration)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Implement consistent approaches to GIS in the Land Department.	1.1. Establish a GIS plan for integration of records.	🕒	GIS coordinator hired March 1, 2018
	1.2. Complete addressing assignments in house.	🕒	

Lands: Administrative Support (Planning Administration)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Continue to organize large documents to provide staff with easy access.	1.1. All maps are organized and labeled within the new filing system.	🕒	

Lands: Regulatory Amendments (Planning Policy and Projects)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Bring all policy and regulatory work in-house.	1.1. Staff hired in planning positions.	✔	Director of Lands, Senior Planner, and Senior Planning Official hired before April 1, 2018. Housing Planner and Planner hired after April 1, 2018. Lands Department was divided into two areas (Planning and Engineering) to accommodate growth.

Lands: Community Planning (Planning Policy and Projects)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Finalize Phases 1 and 2 of Facilities Plan.	1.1. Executive Council approval and adoption of Phases 1 and 2.	🕒	

Lands: Regional Planning Initiatives (Planning Policy and Projects)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Keeping involved in regional transportation planning initiatives that would directly affect TFN.	1.1. Number of meetings attended to provide comments on TFN's behalf.	✔	

Engineering Services: Sewer Plant and System (Utility Operations)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide reliable sewage treatment for existing and future development on Tsawwassen Lands.	1.1. No shutdowns; plant is kept operating continuously.	🕒	<p>SANITARY Lift Stations: 2 lift stations put into service.</p> <p>Air Relief Valves: The force main sanitary lines are fitted with 25 air relief valves.</p>
	1.2. All environmental requirements are met.	🕒	<p>WATER MAINS Backflow preventers: 29 backflow preventers found and tested.</p> <p>Air Relief Valves: 5 air relief valves found.</p> <p>STORM SYSTEM Oil separators: 49 oil separators around the new development.</p>

Engineering Services: Drainage (Utility Operations)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Minimize flooding risk through maintenance of ditches, culverts and storm sewers.	1.1. Number of flooding complaints received due to ditch back-ups is reduced.	⊘	
2 Establish a pump maintenance schedule for industrial lands pump station.	2.1. Maintain pump in accordance with established schedule.	—	

Engineering Services: Water System (Utility Operations)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Safe and efficient operation of the water distribution system and fire hydrants.	1.1. Water testing schedule is followed.	✓	
	1.2. Fire hydrant maintenance schedule is followed.	✓	
	1.3. Emergency calls are responded to within the same day.	✓	
	1.4. Water distribution maintenance schedule is established and followed.	⌚	

Engineering Services: Waste and Garbage Collection (Utility Operations)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide reliable garbage, recycling and composting pick up service for residents and minimize land fill waste.	1.1. No missed collections days.	—	In September, there was a truck breakdown and some of the community did not get service until 4 days past the regular pick up.
	1.2. Complaints are responded to within a 24-hour period.	⊘	

LEGEND

- ✓ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

SCHEDULE 4 // TAXATION

Department(s): Finance

No goals or performance indicators were identified in the 2017/2018 Service Plan.

SCHEDULE 5 // LOCAL GOVERNMENT CAPITAL EXPENDITURES

Department(s): Lands, Engineering Services, Finance

The Tsawwassen Legislature approved the following projects for local government capital expenditures in the 2017-2018 fiscal year. Capital projects have several phases (including consultation, program, development, and construction), and are generally carried out over several years.

No goals or performance indicators for Local Government Capital Expenditures were identified in the 2017/2018 Service Plan.

Local Government Capital Projects

PLANNING INITIATIVES	STATUS
Maintenance Management Plan Update	⌚
Asset management (infrastructure and facilities)	⌚
Application tracking / GIS software	⌚ Software purchased
Community Emergency Response Plan	—
Facilities Study - Phase 2	—

COMMUNITY FACILITIES	STATUS
Sports Field and Fieldhouse	⌚ Sports field completed; fieldhouse not completed
Parks	⌚
Blue Bridge Buttress Replacement on Breakwater	—

Local Government Capital Projects (cont'd)

TRANSPORTATION	STATUS
Highway 17 widening including intersections	✓
27B West	—
Bus Stops & Shelters for Malls Developments	—
Brandrith Crossing	—

WATER	STATUS
GWWD - 28th Ave to North end	🕒

DRAINAGE	STATUS
New TFN Industrial Lands pump station	🕒

GENERAL CAPITAL EQUIPMENT	STATUS
Public Works Equipment	✓
Fleet renewal	🕒

Member Expenditures

LEGEND

- ✓ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

SCHEDULE 6 // MEMBER FINANCIAL BENEFITS

Department(s): Finance

No goals or performance indicators were identified in the 2017/2018 Service Plan.

SCHEDULE 7 // MEMBER GOVERNMENT SERVICES

Department(s): Corporate Policy and Government Services, Strategic Policy and Intergovernmental Affairs

**Strategic Policy and Intergovernmental Affairs:
Member and First Nations Communications**

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Develop and deliver information and messaging that reaches Members and a wider community audience using diverse media and delivery tools.	1.1. Weekly Community Notice is compiled and distributed to TFN Members in hard or electronic copy.	✓	
	1.2. Website and community calendar are updated with events and announcements on at least a weekly basis.	✓	
	1.3. Council's Corner is published and distributed four times per year.	✓	

Corporate Policy and Government Services: Member Community Events

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Deliver high-quality Treaty Day, Members' Gathering, Annual General Meeting (AGM), and other events, whether celebratory or consultative in nature, which promote community unity and have a strong emphasis on family and culture.	1.1. All planned events are hosted within the allotted budget.	✓	

LEGEND

- ✔ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

Corporate Policy and Government Services: Member Records

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure that enrolment services are well managed and are accessible to eligible Tsawwassen Members and individuals, in accordance with Tsawwassen Law.	1.1. Enrolment Reports are issued as scheduled to Executive Council and the Community.	✔	
	1.2. Enrolment deadlines, as set out in the <i>Membership Act</i> and the Policy for Eligibility and Enrolment of Members, are met.	✔	
	1.3. All applicants are supported in accessing the documents they require to complete Membership applications.	✔	

Strategic Policy and Intergovernmental Affairs: Referrals (Territory Management)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure that TFN's Treaty Rights are protected where there is the potential for them to be impacted by development within the Traditional Territory.	1.1. TFN provides input according to established referral timelines.	✔	

Strategic Policy and Intergovernmental Affairs: Shared Territories (Territory Management)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure that TFN's overlaps with other First Nations are managed in an effective manner, and that opportunities for exercising harvesting rights throughout the Traditional Territory are managed in a manner consistent with established protocols.	1.1. Number of meetings of Traditional Territory Boundary Commission.	✔	Goal achieved; performance indicator not best measurement of goal (Traditional Territory Boundary Commission did not meet in 2017/2018).

Strategic Policy and Intergovernmental Affairs: Invasive Plant and Species Control (Territory Management)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure that invasive plants do not provide a health risk to Members or compete adversely with native and medicinal plants.	1.1. Successful reduction of invasive species that may impact native plants.	🕒	8 Giant Hogweed sites controlled.
			3 Knotweed sites undergoing management efforts.
			11 sites treated and monitored on a weekly schedule.
2 Ensure that mosquito control is in place to reduce potential public health risks and improve quality of life.	2.1. Successful resolution of any complaints about mosquitos received from residents.	🕒	Addressed 3 complaints received to date.
			Treatment and site data collected and imported into TFN's GIS layers.
			Manual controls including lining catch basins with screening for the summer being tested.
			Trapping and analysis for species underway.

LEGEND

- ✔ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

SCHEDULE 8 // EDUCATION AND SKILLS DEVELOPMENT

Department(s): Education and Skills Development

Education K-12

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Create a positive, inclusive learning environment for TFN Member students.	1.1. Attend a minimum of 15 meetings per year with Delta School District (DSD).	✔	18 meetings took place between TFN and DSD at the staff level. A joint meeting at the political level took place between Executive Council and elected Delta School District Trustees on October 4, 2017.
2 Support TFN Member students in meeting the expected school outcomes and reaching their full potential.	2.1. A majority of TFN students in high school are passing core courses in English, Math, Social Studies, and Science.	⊘	Data collection in progress. 122 students received instructional support funding. Tuition provided to 42.88 students (.88 indicates part-time). Youth grants provided to 26 students.
3 Better coordination with DSD to support student achievement.	3.1. Follow tasks and actions as outlined in Delta School District (DSD) and TFN Joint Action Plan for TFN Student Success.	✔	
4 Support individual students.	4.1. Tracking sheets are completed for every TFN Member students in K-12, which include need for psycho-educational assessments and connection to mental health supports.	⌚	

Post-Secondary Education

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Track success at post-secondary education.	1.1. TFN receives a monthly update from each student.	✔	
2 Encourage TFN Member students in high school to enrol in and attend post-secondary education.	2.1. TFN sends out information about post-secondary twice per academic year.	-	One mailout was sent out in the 2017-2018 academic year.

Daycare

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide safe, quality child care that meets all regulatory requirements.	1.1. All staff meet licensing requirements.	✔	
	1.2. Receive a "Low Inspection Priority" rating on the annual Fraser Health Child Care Facilities Inspection Report.	✔	
2 Provide pre-kindergarten readiness skills to prepare children for kindergarten and beyond.	2.1. Time spent on oral language development is a core component in all Early Childhood Education programs.	✔	

Youth Services

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Expanding opportunities for children and youth that include education, safety, accessibility and physical activity needs.	1.1. Average of 25 children and youth participating in the Healthy Habits Program and extracurricular activities.	✔	Number is generally between 20-28 children and youth.
2 Position the TFN Teen Centre as an appealing after school destination for TFN youth.	2.1. 75% attendance rate at TFN Teen Centre by TFN youth.	-	3/21 on-Lands teens attend regularly; 9/21 on-Lands teens attend occasionally (not often)
3 Improve youth services with an emphasis on leadership and mentorship.	3.1. Begin implementation of recommendations of an external review of youth services by the end of the year.	-	External partner was unavailable.

LEGEND

- ✔ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- 🚫 NO DATA

Aboriginal Family Resources On-The-Go (AFROG)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Continue to promote the AFROG program as a benefit to all Aboriginal families who are looking for culture and resources for their daily living.	1.1. Facilitate participation by the AFROG bus at a minimum of five outreach opportunities, such as the May Day parade, family resource events and the Sun Festival.	✔	

Cultural/Language Program

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Deliver language and culture workshops and classes in all ECE, child and youth centres and education programs to TFN members.	1.1. Language classes are delivered weekly with an average of 10 Members in attendance.	🕒	7 Members attend regularly (3 staff, 4 community members)
	1.2. 10 people learn how to introduce themselves in <i>hə́h̓qə́miḥə́h̓</i> .	🕒	The 4 Members that attend language class are able to introduce themselves in <i>hə́h̓qə́miḥə́h̓</i> .
	1.3. 10 people learn how to pronounce ancestral names in <i>hə́h̓qə́miḥə́h̓</i> .	✔	
2 Increase awareness and participation in language and culture in the community.	2.1. A survey is developed and delivered to identify TFN Member language and culture interests.	-	
3 Document language recordings to preserve languages.	3.1. 100 audio recordings of elder speaking <i>hə́h̓qə́miḥə́h̓</i> are produced and edited.	🕒	
4 Facilitate renewed emphasis on Our Living Traditions Strategy.	4.1. Work Plan is reviewed to identify if new action items are needed to ensure implementation of the Strategy.	🕒	
5 Deliver cultural workshops to TFN Members (e.g. Coming-of-Age Ceremony)	5.1. 10 Members attend each workshop	✔	Regalia making workshops took place over 4 dates, with 10-13 Member participants. In the lead up to the arrival Tribal Journey canoes, 8 youth made vests. Moccasin making workshops took place over 2 dates, with 6-8 Member participants.

Employment and Skills Development

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Upgrade and upscale education to allow interested TFN Members to find higher paying careers.	1.1. 25 Members accessing pre-employment or upgrading/career-advancing training.	✔	40-45 Members connected with pre-employment or training opportunities in 2017/2018.
2 Increase the employability of interested TFN Members.	2.1. Connect TFN Members who are interested in employment with opportunities within two-week turnaround.	🚫	
3 Introduce TFN youth to employment experience and on-the-job training.	3.1. 15 TFN youth employed in summer at TFN and Joint Venture programs.	-	10 youth employed in summer 2017 at TFN and Joint Venture programs (4 TFN Government; 6 Matcon).
4 Advertise employment opportunities related to partnerships, joint ventures, and other employment opportunities.	4.1. 100% of TFN-member specific job opportunities are posted in the Community Notice.	✔	

LEGEND

- ✔ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

SCHEDULE 9 // HEALTH AND SOCIAL DEVELOPMENT

Department(s): Health and Social Services

Note on performance indicators: The Health and Social Services Department works from a client centered approach. Staff believe in empowering clients to find what health and wellness looks like for them and their families, as people are the experts in their own lives. Success in the HSS Department is defined by the people they serve feeling empowered and engaged in their health and wellness journeys, which looks different to each individual person served.

Nurse Practitioner (Primary Care)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide access to a health care provider that will enhance Members' quality of life and overall health.	1.1. 100% of Members for whom accessing a Nurse Practitioner would help achieve a health goal are connected to TFN's Nurse Practitioner.	⌚	All eligible Members who needed access to primary care were able to connect with TFN's Nurse Practitioner (no waitlists)
	1.2. Establish baseline of how many Members are accessing Nurse Practitioner on a regular basis.	✔	35 Members connected to Nurse Practitioner 138 visits to the Nurse Practitioner in 2017-2018 (note: the Nurse Practitioner position was not full for the entirety of the 2017-2018 fiscal year)

Mental Wellness (Primary Care)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide high quality counselling, treatment and after care services that assist Members and their families in achieving their mental wellness goals.	1.1. 100% of Members for whom accessing counselling, treatment or after care services would help achieve a health goal are connected to direct or referral services.	✔	56 Members connected with high quality counselling. The department enhanced appropriate service options for clients wanting to connect with mental wellness services. Those service options included access to traditional healers, as well as collaborative programming with Fraser Health.

Home and Community Care (Continuing Care)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide Members with continuing care services that support independent living and enhance quality of life.	1.1. 100% of eligible Members for whom accessing home-care visits would help achieve a health goal are connected to services.	✔	2088 home visits conducted. 183 home visits attempted where the client was not home.

Child and Youth Development (Continuing Care)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Conduct early assessments and provide ongoing supports to help achieve identified developmental outcomes.	1.1. 100% of children and youth in cases where it has been identified that assessments, interventions, or respite care would help achieve a social and educational developmental goal are connected to services.	✔	The HSS department and the Education department worked collaboratively on improvements in this area for Tsawwassen Member students in the Delta School District. TFN is now responsible for working with families and contracting for independent assessments.

Supportive Youth Program (Continuing Care)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Increase protective factors for vulnerable TFN youth through access to effective support services.	1.1. Pre- and post-assessment surveys show that TFN youth strengths are identified and enhanced, and that TFN youth are more resilient and well-supported.	⌚	Goal achieved, particularly through connecting with culture as a protective factor. Surveys to measure the performance indicator were not conducted.

LEGEND

- ✔ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

Education (Health Promotion)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Develop and deliver workshops, or partner with others, to educate members on various topics, including substance use, sexual health, parenting teens.	1.1. Workshops are developed, delivered and evaluated.	✔	Workshops took place on the following subjects: sexual health, naloxone training, diabetes management, tax form completion, public health, walking club.

Disease Prevention (Health Promotion)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide Members with information on chronic diseases that will enhance their quality of life and reduce their risk of disease and infection through specialized clinics on Tsawwassen Lands.	1.1. Deliver three health clinics on topics related to chronic disease education and management.	✔	Health clinics took place on the following topics related to chronic disease education and management: diabetes, chronic disease management, cancer screening.

Health Fairs (Health Promotion)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide opportunities for community members to connect with health providers to learn about services available off Tsawwassen Lands.	1.1. Deliver two health fairs.	-	1 health fair held on September 21, 2017. Recent health fairs took place on February 2, 2017 during the 2016/2017 fiscal year, and April 17, 2018, after the end of the 2017/2018 fiscal year.

Nutrition (Health Promotion)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 TFN Members with chronic health conditions learn to better incorporate healthy behaviours into their lifestyle.	1.1. 100% of Member families with dietary restrictions and for whom accessing dietician support services would help achieve a health goal are connected to dietician support.	-	A dietician attended the TFN Health Fair and a few clients were referred to a dietician.

Sports and Recreation (Health Promotion)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide regular exercise and physical activity programs that are well-attended by TFN Members.	1.1. Establish baseline indicators of TFN Member physical activity and attendance at program activities.	-	Sports and Recreation has moved to the Education and Skills Development Department. A Parks and Recreation coordinator has been hired for the 2018/2019 fiscal year.

Social Assistance

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Provide an effective social safety net for eligible individuals, including those who are long-term unemployed or who face multiple barriers to employment.	1.1. Services are delivered on time to clients.	✔	Income and social assistance services were delivered to 25 clients.

Community Engagement (Community Action Initiative)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Host workshops to increase awareness and prepare families to address the unhealed trauma stemming from the intergenerational effects of Residential Schools.	1.1. Workshops are developed, delivered and evaluated.	✔	An average of 40 participants per session attended a five-workshop "Helping Each Other" series in April and May 2017 about the history of TFN, how that history affects the community today, how TFN is moving forward as a Nation, traditional knowledge, and healing.
2 Provide counselling to individuals and families needing support from the effects of intergenerational trauma as a result of Residential Schools.	2.1. Begin counselling process to support issues associated with the effects of intergenerational trauma.	✔	See Mental Wellness (Primary Care) above.

LEGEND

- ✔ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- NO DATA

Family Empowerment (Family Supports)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Assist in family reunification using a strengths-based approach.	1.1. Develop and maintain client files that include case plans and written progress reports.	✔	Delivered family empowerment services to 62 clients.

Support Program (Family Supports)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Education is provided to families to increase understanding of healing process.	1.1. Families are better able to understand the healing process that their family member will go through.	⌚	Staff spent 135 hours in family meetings.
2 Families gain skills and knowledge on patterns of behaviour, how to maintain boundaries and how to effectively assist.	2.1. Families are better able to understand the difference between support and enabling.	⌚	Same as above.

Elders (Family Supports)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Help facilitate cultural renewal by supporting Elders in safeguarding Tsawwassen language, culture and tradition through active community engagement.	1.1. Elders feel more connected to younger TFN Members and to Elders from other communities.	✔	6 outings to other First Nation communities.
	1.2. Elders are consulted during development and planning of cultural events and activities.	✔	A new full-time staff person was hired. Elders programming increased from 2 Elders' lunches per week to 4 days a week of Elders' programming.

Justice Services (Social Supports)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 TFN Members have access to the information and support they need to achieve effective engagement with the justice system.	1.1. TFN Members have fewer negative interactions with the justice system.	⌚	Members are more knowledgeable about options. Probation services delivered at TFN as of March 2018.

Outreach (Social Supports)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Reduce barriers to service access for TFN Members.	1.1. Establish baseline indicator of program use based on client load.	✔	Outreach services are provided by HSS staff to ensure that clients have low barrier access to services regardless of their ability to attend in office.

Social Housing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure low income TFN Members have access to social housing.	1.1. Develop comprehensive social housing policy that incorporates Member input and identified best practices.	⌚	Staff are working collaboratively with other departments on social housing. Social Housing has moved to the Lands Department for the 2018/2019 fiscal year.

LEGEND

- ✔ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

SCHEDULE 10: MEMBER LANDS AND MUNICIPAL SERVICES

Department(s): Lands, Engineering Services

**Member Facilities and Social Housing Repairs
(Member Facilities Property Management)**

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Perform maintenance projects on members owned facilities to improve usability and life span and ensure health and safety standards are met.	1.1. Complaints are responded to within a 48-hour period.	✔	
2 Work with the Health and Social Services Department on maintenance of social housing units.	2.1. Build new social housing with contract assistance.	⌚	

Rental Properties and Programs (Member Facilities Property Management)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Perform maintenance projects on rental properties to improve usability and life span and ensure health and safety standards are met.	1.1. Complete planned improvements.	⌚	

Member Housing

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
2 Provide a central contact point, information and advice regarding housing construction for TFN Members.	2.1. Number of grants issued by TFN.	✔	8 TFN New Home Construction Grants issued.
	2.2. Number of external grants accessed by TFN Members.	✔	15 external grants received.
	2.3. Completion of housing construction informational materials.	✔	3 new Member homes built; 1 occupied; 2 still in progress

SCHEDULE 11: NATURAL RESOURCES

Department(s): Natural Resources

Fisheries

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Achieve a near 100% catch of yearly allocation for all fish and shellfish species, subject to conservation concerns.	1.1. Actual percentage caught of allocation of each of the species.	✔	<p>FSC Chinook = 110%. This is the first year since 2009 that TFN has been able to catch their full Chinook allocation.</p> <p>FSC Sockeye = No Total Allowable Catch (TAC) in 2017 season.</p> <p>FSC Pink = 1.4%</p> <p>FSC Chum = 101%</p> <p>FSC Coho = 17%. Conservation concerns were identified for Interior Fraser Coho salmon and Lower Fraser Coho salmon. There was no directed harvest of coho, but some were caught as a by-catch.</p> <p>FSC Eulachon = 38%. Due to conservation concerns, only very limited Fraser ceremonial fisheries for eulachon was considered in 2017. The 2017 pre-season eulachon allocation target for TFN was approximately 485 lbs. Five eulachon ceremonial HDs were issued.</p> <p>EO Chum = 63%</p> <p>EO Sockeye and Pink = No harvest documents issued in 2017 season.</p> <p>14 fishing cards issued to Members. 2 fishing cards issued to Member spouses. 4 fishing cards issued to Coast Salish deckhands.</p>
2 Aim to provide economic opportunities (EO) to fishers of the community through commercial licence acquisitions & commercial sales fisheries subject to conservation concerns	2.1. Number of commercial licence acquisitions issued to community members (pending available opportunities); review and audit licence agreements regularly during each season	⌚	Advocated for changes to DFO's vessel length transfer policy.

LEGEND

- ✔ ACHIEVED
- ⌚ IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

Fisheries (cont'd)

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Seek opportunities to expand fish, shellfish and bivalve opportunities for the Membership.	1.1. Research is conducted into new licences for other species within the Tsawwassen Fishing Area for both food and economic opportunities.	⌚	
2 Ensure enforcement and compliance with DFO and TFN regulations, as required by Treaty.	2.1. Number of infractions with goal of fewer infractions each year.	⌚	Enforcement activities increased, as did number of infractions/warnings. 29 infractions. 23 verbal warnings. 6 written warnings/warning tickets. 190 vehicular crab patrols. 31 vessel-based crab patrols. 38 vehicular salmon patrols. 32 vessel-based salmon patrols. 8 vessel-based eulachon patrols. 2 joint enforcement actions with DFO 2 joint patrols with conservation officers on recreational crabbers.
3 Meet monitoring and validation requirements as per Treaty requirements	3.1. Fishermen are in compliance and meeting the 20% validation requirement for the Food, Social and Ceremonial (FSC) fishery and 100% validation requirement for commercial fisheries.	✔	Exceeded validation requirement in Final Agreement for all fisheries. FSC Chinook = 52.3% FSC Chum = 24.81% FSC Crab = 27.79% FSC Groundfish = 100% FSC Coho bycatch = 31.25% EO Salmon = 100%
4 Aim to provide traditional fish and shellfish to TFN Members and programs.	4.1. Successful distributions are made to 100% of eligible adults and children.	✔	In summer 2017, 3 totes of fish were brought to the cannery to be processed for community programs, and up to three spring salmon per adult Member, plus one per child, were allocated for the food fish distribution.
5 Promote safe marine harvesting by coordinating training opportunities for vessel navigation and general marine safety.	5.1. A minimum of one Fish Safe workshop is conducted for Members.	✔	SVOP (Small Vessel Operator Proficiency), MED A3 (Small Non-Pleasure Basic Safety) and VHF (Very High Frequency Marine Radio) course conducted in July 2017, co-coordinated with Employment and Training department.

Wildlife and Migratory Birds

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Promote the safe exercise of the right to hunt.	1.1. Host PAL or CORE workshop and duck hunting workshop for Members.	✔	9 participants in PAL course. 1 hunting card was issued to a Member.
2 Ensure that TFN members and Non-members are in compliance with TFN hunting and firearms regulations.	2.1. Regular patrols are conducted to ensure Hunting and Firearm regulations are being adhered to.	✔	3 joint patrols were conducted by COS, DFO and ECCC on migratory bird hunter enforcement. 38 dike patrols were conducted. 1 individual was escorted off Tsawwassen Lands by Natural Resources staff for the unauthorized discharge of a firearm.

Gathering

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Increase awareness of gathering opportunities and promote sustainable harvesting of resources on TFN Lands and in the Traditional Territory.	1.1. Number of Members harvesting increasing. Harvesting opportunities made available through gathering plans and permits for TFN members.	-	
2 Promote protection on resources on TFN Lands.	2.1. Host workshop on harvesting plants and cedar bark.	-	

Communication

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Ensure Members are up-to-date and aware of, and consulted on, decisions and opportunities related to natural resources.	1.1. Host at least 8 Natural Resources Advisory Committee (NRC) meetings. 1.2. Average attendance of 12 Members at each NRC meeting.	⌚	7 NRC meetings were held.
		✔	The average attendance at NRC meetings was 13 Members per meeting.

Cultural and Community

GOAL(S)	PERFORMANCE INDICATOR(S)	STATUS	DATA
1 Host the First Fish Ceremony for TFN community.	1.1. Successful coordination of the First Fish ceremony.	✓	The First Fish Ceremony took place on June 26, 2017.
2 Create access to Canoe Pass via dock.	2.1. Dock policy is implemented.	🕒	The work was completed on the new dock in 2017/2018, and the new dock was blessed during the First Fish Ceremony. The dock policy is being implemented in the 2018/2019 fiscal year.

LEGEND

- ✓ ACHIEVED
- 🕒 IN PROGRESS
- INCOMPLETE
- ⊘ NO DATA

SCHEDULE 12: MEMBER CAPITAL EXPENDITURES

Department(s): Lands, Engineering Services, Finance

The Tsawwassen Legislature approved the following projects for Member Capital Expenditures in the 2017-2018 fiscal year. Capital projects have several phases (including consultation, program, development, and construction), and are generally carried out over several years.

No goals or performance indicators for Member Capital Expenditures were identified in the 2017/2018 Service Plan.

Member Capital Projects

PLANNING INITIATIVES	STATUS
Cemetery Plan & 13 Acre Site for New Member Housing	—
Dock plan and new Natural Resources Offices	—
COMMUNITY FACILITIES	STATUS
Land Acquisition – Rights of Refusal	🕒
Elders Centre (care home and activity centre)	🕒
Youth Centre	🕒
Dock Capital Improvements	🕒
Tsatsu Gas Re-Branding (TFN Contribution)	—
TFN HOUSING	STATUS
Community Member Housing	🕒
TRANSPORTATION	STATUS
Falcon Way (west) Improvements / Resurfacing	—
Pheasant Lane	—
Raven Lane	—



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TSAWWASSEN FIRST NATION

SCHEDULES PART C: RELATED CORPORATE ENTITIES

Department(s): Finance

No goals or performance indicators for Schedules Part C: Related Corporate Entities were identified in the 2017/2018 Service Plan.

Information about the related corporate entities will be reported on to Members at the Members' Gathering.

Consolidated Financial Statements of Tsawwassen Government

March 31, 2018

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Statement of Management's Responsibility

The accompanying consolidated financial statements of Tsawwassen Government (the "Government") are the responsibility of management and have been approved by the Executive Council.

These consolidated financial statements have been prepared by management in accordance with the significant accounting policies as set out in Note 2 to the consolidated financial statements and comply with Canadian Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada and the Tsawwassen Financial Administration Act of the Government. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The Government fulfills its accounting and reporting responsibilities through the Chief Administrative Officer and the Director of Finance by maintaining systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the Government's assets are appropriately accounted for and adequately safeguarded.

The Executive Council is responsible for ensuring that management fulfills its responsibilities for financial reporting, and the Executive Council is ultimately responsible for reviewing and approving the consolidated financial statements.

The Executive Council reviews and approves the Government's consolidated financial statements. The Executive Council and the management meet periodically with external auditors, to discuss internal controls over financial reporting, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and the external auditors' report. The Executive Council takes this information into consideration when approving the consolidated financial statements for issuance to the Members of Tsawwassen First Nation. The Executive Council also consider the engagement of the external auditors.

The consolidated financial statements have been audited by Deloitte LLP in accordance with Canadian public sector accounting standards on behalf of the members. Deloitte LLP have full access to the Executive Council.

Chief Bryce Williams, Chief

Richard Zerr, Chief Administrative Officer,
Acting Director of Finance

Independent Auditor's Report

To the Members of
the Tsawwassen Government

We have audited the accompanying consolidated financial statements of Tsawwassen Government, which comprise the consolidated statement of financial position as at March 31, 2018, and the consolidated statements of operations and accumulated surplus, changes in net financial debt and cash flows for the year then ended, and the notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tsawwassen Government as at March 31, 2018 and the results of its operations, changes in its net financial debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.



Chartered Professional Accountants
July 31, 2018
Vancouver, British Columbia

Tsawwassen Government

Consolidated statement of operations and accumulated surplus year ended March 31, 2018

Notes	Budget 2018 \$	2018 \$	2017 \$ (Restated Note 2(j))
Revenue			
	9,539,903	12,651,288	6,804,751
	6,632,500	6,048,651	425,965
	3,300,000	3,687,490	3,567,942
	-	440,712	54,869
	-	3,209,356	1,652,716
	1,770,134	2,499,046	1,128,465
	322,326	2,405,450	2,545,966
	2,076,275	2,141,458	3,329,931
	1,463,359	1,662,139	476,476
6	4,315,007	709,680	1,650,027
	-	602,037	1,167,997
	263,000	263,000	263,000
	741,175	382,637	381,850
	-	285,859	4,763,115
	-	98,988	29,046
	-	96,445	168,434
7(a)	-	47,230	92,007
	30,423,679	37,231,466	28,502,557
Expenses			
16	2,598,779	2,975,549	1,754,772
	1,863,533	1,167,368	927,494
	9,413,041	8,510,292	6,925,109
	2,525,451	2,359,578	1,804,555
	1,299,423	1,315,681	389,129
	519,254	483,461	160,740
	523,201	370,683	174,785
	515,175	433,868	244,553
	1,004,854	918,868	1,275,914
	1,129,515	1,141,667	2,087,877
	851,800	645,013	818,000
	22,244,026	20,322,028	16,562,928
	8,179,653	16,909,438	11,939,629
	-	(3,621,442)	(2,825,415)
	-	-	644,404
	8,179,653	13,287,996	9,758,618
	-	355,331,024	355,997,902
	-	-	1,164,007
2 (j)	-	355,331,024	357,161,909
	-	13,287,996	9,758,618
	-	(596,668)	(596,668)
13 (b)	-	(4,232,197)	(10,992,835)
13 (c)	-	-	-
	-	363,790,155	355,331,024

The accompanying notes are an integral part of the consolidated financial statements.

Tsawwassen Government
Consolidated statement of changes in net financial debt
as at March 31, 2018

Notes	Budget 2018	2018	2017 \$ (Restated Note 2(j))
	8,179,653	13,287,996	9,758,618
	-	3,621,442	2,825,415
	(32,850,179)	(10,037,432)	(26,147,401)
	-	2,441	(24,117)
13(b)	-	(596,668)	(596,668)
13(c)	-	(4,232,197)	(10,992,835)
	(24,670,526)	2,045,582	(25,176,988)
	-	(54,362,318)	(29,185,330)
	(24,670,526)	(52,316,736)	(54,362,318)

The accompanying notes are an integral part of the consolidated financial statements.

Tsawwassen Government
Consolidated statement of financial position
as at March 31, 2018

Notes	2018 \$	2017 \$ (Restated Note 2(j))
Financial assets		
Current financial assets		
	59,670,498	40,429,481
3	1,406,687	2,842,022
4	12,884,767	14,054,046
7(a)	1,057,580	1,018,916
	75,019,532	58,344,465
5	9,453,631	8,856,405
6	388,406	596,935
	-	523,609
7(a)	-	1,065,751
	84,861,569	69,387,165
Liabilities		
Current liabilities		
	19,091,026	21,792,979
10	16,670,044	37,794,811
7(b)	469,308	431,069
	36,230,378	60,018,859
8	11,101,139	9,884,441
9	75,627,782	53,358,991
10	14,219,006	-
7(b)	-	487,192
	137,178,305	123,749,483
	(52,316,736)	(54,362,318)
Contingent liabilities		
12		
Commitments		
13		
Non-financial assets		
11	415,552,263	409,136,274
	554,627	557,068
	416,106,890	409,693,342
	363,790,155	355,331,024

The accompanying notes are an integral part of the consolidated financial statements.

Tsawwassen Government

Approval of consolidated financial statements
as at March 31, 2018

Approved on behalf of Tsawwassen Government

 Executive Council

 Acting Director of Finance

The accompanying notes are an integral part of the consolidated financial statements.

Tsawwassen Government

Consolidated statement of cash flows
year ended March 31, 2018

	2018	2017
	\$	\$
		(Restated Note 2(j))
Operating activities		
Surplus of revenue over expenses	13,287,996	9,758,618
Items not involving the outlay of funds		
Amortization of tangible capital assets	3,621,442	2,825,415
Deferred land lease revenue	(1,016,914)	(617,167)
Recovery of loss on investment	-	(644,404)
Share of business enterprise income	(709,680)	(1,650,027)
	15,182,844	9,672,435
Net changes in operating working capital		
Accounts receivable	1,169,280	(10,272,420)
Land leases receivable	-	10,936,865
Accounts payable and accrued liabilities	(2,701,953)	5,547,808
Deferred revenue	1,216,698	3,809,627
Deferred land lease revenue	23,285,705	776,000
Prepaid expenses	2,441	(24,118)
	38,155,014	20,446,197
Capital activity		
Acquisition of tangible capital assets	(10,037,432)	(26,147,401)
Investing activities		
Restricted cash	(597,226)	(805,445)
Transfer of funds to Treaty Settlement Trust	(596,668)	(596,668)
Transfer of funds to Legacy Trust	(4,232,197)	(10,992,835)
Net change in short-term investments	1,435,335	1,719,955
Net change in long-term investments	523,609	(3,159)
Investment in and advances to other entities	918,209	1,547,734
	(2,548,938)	(9,130,418)
Financing activities		
Final Agreement debt repayment, net of interest	(448,953)	(416,709)
Final Agreement receivable proceeds, net of interest	1,027,087	974,139
Long-term debt receipts	-	13,290,475
Long-term debt repayments	(6,905,761)	(62,354)
	(6,327,627)	13,785,551
Net cash inflow (outflow)	19,241,018	(1,046,071)
Cash, beginning of year	40,429,481	41,475,552
Cash, end of year	59,670,498	40,429,481
Supplemental cash flow information		
Interest paid	1,235,709	1,122,211
Interest received	602,037	392,305

The accompanying notes are an integral part of the consolidated financial statements.

1. Operating authority

The Tsawwassen Government (the "Government") operates under the authority of the Constitution Act of the Tsawwassen First Nation (the "First Nation") and under the Tsawwassen First Nation's Final Agreement (the "Agreement").

The members of the First Nation ratified the Agreement on July 25, 2007. The Government of Canada and the Province of British Columbia ratified the Agreement through the Legislature and the House of Commons enacting their respective Acts to give effect to the Agreement. The Agreement came into effect on April 3, 2009.

The Government comprises:

- (a) an elected legislative body known as Tsawwassen Legislature (the "Legislature") which is responsible for enacting laws, considering merits of proposed laws, resolutions and motions;
- (b) the Chief and the Chief Administrative Officer are accountable for the day-to-day functioning of the Government;
- (c) an Executive Council which conducts responsibilities as assigned to it by the Legislature, including directing the programs and services provided by the Government;
- (d) a Judicial Council which includes being responsible for hearing challenges to the laws, resolving disputes between members and elected officials, and investigating financial irregularities; and
- (e) an Advisory Council which is responsible for hearing ideas and concerns of members, and to prepare and present these to the Legislature and the Executive Council.

2. Significant accounting policies

These consolidated financial statements of the Government have been prepared by management in accordance with Canadian public sector accounting standards, and are prepared in accordance with the Tsawwassen Financial Administration Act of the Government. The significant accounting policies are as follows:

(a) Principles of consolidation

These consolidated financial statements include the accounts of the Government and organizations controlled by the Government.

Organizations considered to be Government business enterprises or Government business partnerships are accounted for using the modified equity method. Under this method, the Government reports its investment and advances to and proportionate share of the net income or loss of the organization.

Other Government organizations are consolidated in the financial statements after eliminating any intercompany transactions and balances.

Trust funds under the Government's control are incorporated directly into the Government's accounts while those not under the Government's control, or trusts administered on behalf of other parties, are excluded from the consolidated Government reporting entity.

2. Significant accounting policies (continued)

(a) Principles of consolidation (continued)

The following are the organizations comprising the consolidated Government reporting entity and the method for which they are accounted for in these consolidated financial statements:

Consolidated

Stahaken Developments Ltd.
483071 B.C. Ltd.
Tsatsu Shores Homeowners Corporation
Tsatsu Enterprises Ltd.
TFN Economic Development Limited Partnership
TFN Economic Development Corporation
TFN Construction Ltd.
TFN Renewable Energy Corporation
TFN Commercial Lands Corporation
0844666 B.C. Ltd.
0844663 B.C. Ltd.
TFN Industrial Lands Corporation
TFN Brunswick Point Land Corporation

Modified equity

600911 British Columbia Ltd. ("Gas bar")
TFN Construction Limited Partnership

(b) Revenue recognition

These consolidated financial statements have been prepared utilizing the accrual basis of accounting. Restricted revenues are recognized as revenue in the year in which the related expenses are incurred with unexpended restricted revenues being deferred. Unrestricted revenues are recognized as revenue when received or receivable and collection is reasonably assured.

Property taxes, lease and rental revenue, permit and registry fees, investment income and share of business enterprise income are recognized in the period earned and when collection is reasonably assured.

Government transfers from the federal and provincial governments that do not include stipulations are recognized as revenues when the transfers have been authorized, eligibility criteria have been met and a reasonable estimate of the amount can be made. Government transfers with stipulations are recognized as revenue in the period the transfers are authorized, and eligibility criteria and stipulations are met.

Land lease revenue is recognized on a straight-line basis over the terms of the respective lease agreements when collection is reasonably assured. Payments received in advance under the long-term land lease agreements are deferred and recorded as deferred land leases. Contingent payments are recognized as they are received.

Offsite levies are recognized as revenue in the period when the related infrastructure work is completed and when collection is reasonably assured.

Development works agreement revenue is recognized when infrastructure work is completed.

Donated assets that do not include stipulations are recognized as revenues when assets are received and a reasonable estimate can be made. Donated assets with stipulations are recognized as revenue in the period when assets received, a reasonable estimate can be made, and eligibility criteria and stipulations are met.

2. Significant accounting policies (continued)

(c) Accumulated surplus

Various funds are included in the accumulated surplus. These funds are not presented separately in the statement of operations but are presented on a consolidated basis, with any inter-fund balances and transactions eliminated. The funds are, however, separated for the purposes of segmented reporting and are detailed in Schedules 2 and 3. The various funds include the following:

(i) General Fund

The General Fund operates and administers the activities of the Government. Investment income earned on the fund balance is retained by this fund and is available for future use.

(ii) Tangible Capital Assets Reserve

This fund is to provide ongoing funding for the maintenance and replacement of all tangible capital assets. Investment income earned on the fund balance is retained by this fund and available for future use.

(iii) Local Revenue Fund

This fund consists of monies raised under the Property Tax Act. Investment income and other income earned on the fund balance is attributable to the General Fund.

(iv) Members Business Development Fund

This fund is to provide business loans to Members for Vancouver port related project development opportunities. Investment income earned on the fund balance is attributable to the General Fund.

(v) Cultural Purposes Fund

This fund combines the Treaty's Cultural Purposes Fund, the Forestry Fund and the Wildlife Fund. The intent of this combined fund is to assist in protecting and preserving the Tsawwassen culture, heritage and language; to provide firewood for the longhouse and for ceremonial fires; and to provide meat for the longhouse. Investment income earned on the fund balance is retained by this fund and available for future use.

(vi) Commercial Fish Fund

This fund is to increase the commercial fishing capacity through the purchase of commercial licenses. Investment income earned on the fund balance is retained by this fund and available for future use.

(vii) Commercial Crab Fund

This fund combines the Commercial Crab Fund and the Commercial Crab Licenses Fund. The intent of this combined fund is to enhance commercial crab fishing capacity. Investment income and other income earned on the fund balance is retained by this fund and is available for future use.

(viii) Reconciliation Fund

This fund is to provide for legacy projects which will acknowledge the funding provided by Canada. Investment income earned on the fund balance is attributable in part to the General Fund and part to be retained by this fund and available for future use.

(ix) Implementation Fund

This fund includes support functions and activities, including self-government programs and services over the long term. Investment income earned on the fund balance is retained by this fund and is available for future use.

2. Significant accounting policies (continued)

(d) Cash, short-term investments, and restricted cash

Cash, short-term investments, restricted cash and designated trust funds are recorded at cost, less any provision for impairment where investments are considered to be other than temporarily impaired.

(e) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized over their estimated useful lives using the straight-line method as follows:

Water and sewer system	25-50 years
Buildings	20 years
Housing projects	5 – 20 years
Furniture and equipment	3-5 years
Vehicles and boat	5 years
Playground	10-15 years
Roads	30 years
Capital infrastructure	30 years
Dykes	50 years
Storm water	30 years
Capital subdivision	30 years
Amenities	20 years

Capital infrastructure and subdivision under construction are not amortized until brought into use. Interest incurred during construction which is directly attributable to the tangible capital assets is capitalized.

When conditions indicate that a tangible capital asset no longer contributes to provide goods or services, or that the value of future economic benefits is less than its book value, the carrying value of the asset is reduced to reflect the decline in value.

(f) Income taxes

The consolidated taxable entities of the Government use the liability method of accounting for income taxes. Under this method, current income taxes are recognized for the estimated income taxes payable for the current year. Future income tax assets and liabilities are recognized for temporary differences between the tax and accounting bases of assets and liabilities and are calculated using tax rates anticipated to be in effect in the periods that the temporary differences are expected to reverse. The effect of a change in the income tax rates on future income tax assets and liabilities is recognized in operations in the period the change becomes substantively enacted.

The Government is not subject to income taxes but incurs an Own Source Revenue ("OSR") liability under the terms of the OSR agreement with the Government of Canada and Province of British Columbia. As of April 1, 2017, the OSR liability was suspended for up to three years while the Government of Canada and the Tsawwassen Government work in collaboration toward a new self-government fiscal policy framework. The accumulated OSR liability of \$600,000 was reversed to other revenue during the current period.

(g) Employee benefits

Under the terms and conditions of employment, Government employees may qualify and earn benefits for annual leave, severance and other benefits. The estimated liability for annual leave and other benefits is recorded as the benefits are earned by employees and included in wages and benefits (Note 14). Severance liabilities are recorded when employees are identified for termination.

2. Significant accounting policies (continued)

(d) Cash, short-term investments, and restricted cash

Cash, short-term investments, restricted cash and designated trust funds are recorded at cost, less any provision for impairment where investments are considered to be other than temporarily impaired.

(e) Tangible capital assets

Tangible capital assets are recorded at cost and are amortized over their estimated useful lives using the straight-line method as follows:

Water and sewer system	25-50 years
Buildings	20 years
Housing projects	5 – 20 years
Furniture and equipment	3-5 years
Vehicles and boat	5 years
Playground	10-15 years
Roads	30 years
Capital infrastructure	30 years
Dykes	50 years
Storm water	30 years
Capital subdivision	30 years
Amenities	20 years

Capital infrastructure and subdivision under construction are not amortized until brought into use. Interest incurred during construction which is directly attributable to the tangible capital assets is capitalized.

When conditions indicate that a tangible capital asset no longer contributes to provide goods or services, or that the value of future economic benefits is less than its book value, the carrying value of the asset is reduced to reflect the decline in value.

(f) Income taxes

The consolidated taxable entities of the Government use the liability method of accounting for income taxes. Under this method, current income taxes are recognized for the estimated income taxes payable for the current year. Future income tax assets and liabilities are recognized for temporary differences between the tax and accounting bases of assets and liabilities and are calculated using tax rates anticipated to be in effect in the periods that the temporary differences are expected to reverse. The effect of a change in the income tax rates on future income tax assets and liabilities is recognized in operations in the period the change becomes substantively enacted.

The Government is not subject to income taxes but incurs an Own Source Revenue ("OSR") liability under the terms of the OSR agreement with the Government of Canada and Province of British Columbia. As of April 1, 2017, the OSR liability was suspended for up to three years while the Government of Canada and the Tsawwassen Government work in collaboration toward a new self-government fiscal policy framework. The accumulated OSR liability of \$600,000 was reversed to other revenue during the current period.

(g) Employee benefits

Under the terms and conditions of employment, Government employees may qualify and earn benefits for annual leave, severance and other benefits. The estimated liability for annual leave and other benefits is recorded as the benefits are earned by employees and included in wages and benefits (Note 14). Severance liabilities are recorded when employees are identified for termination.

2. Significant accounting policies (continued)

(k) Asset classification

Assets are classified as either financial or non-financial. Financial assets are assets that could be used to discharge existing liabilities or finance future operations. Non-financial assets are acquired, constructed or developed assets that do not provide resources to discharge existing liabilities but are employed to deliver government services and may be consumed in normal operations. Non-financial assets include tangible capital assets, and prepaid expenses. Intangible assets, and items inherited by right of the Crown, are not recognized in the consolidated financial statements.

(l) Budget figures

Budgeted revenue figures are based on expected cash receipts.

3. Short-term investments

Short-term investments are comprised of highly liquid term deposits earning interest at rates ranging from 0.6% to 1.2% annually, maturing within 3 to 12 months.

Included in short-term investments is \$44,544 (2017 - \$44,296) in term deposits held as security with respect to bank financing.

4. Accounts receivable

	2018	2017
	\$	\$
Province of British Columbia	3,708,675	1,795,922
Government of Canada	3,702,000	1,652,716
Property taxes and utilities	3,341,116	2,980,446
Matcon Joint Venture	1,533,754	2,303,599
Goods and Service Tax and Provincial Sales Tax	255,545	588,605
Other	215,205	756,235
Member receivables	68,373	168,062
Chevron	44,907	-
AANDC	15,191	5,000
ACCESS	-	56,318
CMHC	-	87,604
GWL Realty Advisors	-	3,141,050
Permits	-	518,489
	12,884,767	14,054,046

5. Restricted cash

	2018	2017
	\$	\$
Commercial Crab Fund	987,546	987,546
Commercial Fish Fund	1,712,615	1,712,615
Cultural Purpose Fund	1,893,603	1,893,603
Replacement Reserve Other (a)	4,859,867	4,262,641
	9,453,631	8,856,405

(a) The Replacement Reserve Other relates to monies restricted for a building replacement fund.

6. Investments in and advances to other entities

	2018	2017
	\$	\$
600911 B.C. Ltd. (100%)		
Shares	5	5
Cumulative net income	187,145	395,674
Advances	201,250	201,250
	388,400	596,929
TFN Construction Limited Partnership		
Shares	1	1
Cumulative net income	7,605,920	6,687,711
Cumulative distributions	(7,605,920)	(6,687,711)
	1	1
Tsawwassen First Nation Trust Society		
Advances	5	5
	388,406	596,935

The above advances are unsecured, non-interest bearing and have no fixed terms of repayment.

The proportionate financial information of the above entities accounted for on a modified equity basis is as follows:

	2018					
	Assets	Liabilities	Net assets	Revenue	Expenses	Net income (loss)
	\$	\$	\$	\$	\$	\$
600911 B.C. Ltd.	411,130	214,574	196,556	2,075,176	2,283,705	(208,529)
TFN Construction Limited Partnership	1,591,982	-	1,591,982	26,117,943	25,199,734	918,209
	2,003,112	214,574	1,788,538	28,193,119	27,483,439	709,680

6. Investments in and advances to other entities (continued)

	2017					
	Assets	Liabilities	Net assets	Revenue	Expenses	Net income
	\$	\$	\$	\$	\$	\$
600911 B.C. Ltd.	774,901	379,227	395,674	3,481,084	3,378,791	102,293
TFN Construction Limited Partnership	3,859,263	2,311,529	1,547,734	1,547,734	-	1,547,734
	4,634,164	2,690,756	1,943,408	5,028,818	3,378,791	1,650,027

7. Tsawwassen Final Agreement receivable/debt payable

(a) *Tsawwassen Final Agreement receivable*

	2018	2017
	\$	\$
Receivable, beginning of year	2,084,667	3,058,806
Cash received in the current year	(1,074,317)	(1,066,146)
Interest earned	47,230	92,007
Receivable, end of year	1,057,580	2,084,667
Current portion	(1,057,580)	(1,018,916)
	-	1,065,751

The Final Agreement receivable bears interest at 4.55% and is receivable annually over 10 years commencing April 3, 2009.

(b) *Tsawwassen Final Agreement debt payable*

	2018	2017
	\$	\$
Debt payable, beginning of year	918,261	1,334,970
Cash payments in the current year	(469,478)	(469,478)
Accrued interest	20,525	52,769
Debt payable, end of year	469,308	918,261
Current portion	(469,308)	(431,069)
	-	487,192

The debt payable bears interest at 3.95% and is repayable annually over 10 years commencing April 3, 2009.

The credit, interest, liquidity and cash flow risks associated with this receivable and debt payable are considered to be similar to those generally faced by Canada and BC. The Government's risk is dependent on those governments' ability to fund the obligations established under the Agreement. It is management's opinion that the Government is not exposed to significant risks arising from these financial instruments.

8. Deferred revenue

Deferred revenue consists of proceeds received for specific projects or programs to be completed in the future. These amounts will be recognized in the period monies are used for the purpose specified.

	2018	2017
	\$	\$
Off-site levies	10,771,964	9,591,270
Vancouver Port Authority Joint Venture Fund Interest	263,000	263,000
Others	66,175	30,171
	11,101,139	9,884,441

9. Deferred land leases

	2018	2017
	\$	\$
Balance, beginning of year	53,358,991	53,200,158
Amounts received	23,688,247	776,000
Costs of securing the lease	(407,523)	-
Land lease revenue recognized	(1,016,914)	(617,167)
Amortization of costs securing the lease	4,981	-
	75,627,782	53,358,991

The Government, through its subsidiaries, TFN Commercial Lands Corporation and TFN Industrial Lands Corporation lease land rights to third party tenants under long-term lease agreements. Lease amounts received in advance are deferred and recognized as income over the terms of the leases on a straight-line basis.

As part of the lease agreements, the tenants have agreed to make certain contributions for employment, business and training opportunities for TFN members and TFN entities associated with the development of the leased lands. The contributions are received under certain programs annually ranging from 3 to 10 years and total \$540,000. During the year, \$45,000 (2017 - \$45,000) was received under these agreements.

10. Long-term debt

	2018	2017
	\$	\$
VanCity \$20,000,000 revolving loan, repayable on demand, with interest only instalments at prime plus 0.5%, replaced by another facility.	-	18,648,223
VanCity \$20,000,000 revolving loan, repayable on demand, with interest only instalments at prime plus 0.5%, replaced by another facility.	-	18,547,975
Bank of Montreal, repayable on demand, with monthly instalments of \$4,590 including interest at prime plus 1.5%, maturing November 2023.	255,963	295,226
Bank of Montreal, repayable on demand, with monthly instalments of \$4,401 including interest at prime plus 1.25%.	-	303,387
VanCity term loan, repayable in monthly blended instalments of \$35,622 including fixed rate of interest at 3.42% per annum, maturing March 2023.	7,178,669	-
VanCity term loan, repayable in monthly instalments of \$41,440 plus interest at prime plus 0.4% per annum, maturing March 2019.	8,171,571	-
VanCity term loan, repayable in monthly blended instalments of \$35,727 including fixed rate of interest at 3.42% per annum, maturing March 2023.	7,199,914	-
VanCity term loan, repayable in monthly instalments of \$40,991 plus interest at prime plus 0.4% per annum, maturing March 2019.	8,082,933	-
	30,889,050	37,794,811
Less: current portion due within one year and due on demand	(16,670,044)	(37,794,811)
	14,219,006	-

The VanCity loans are secured by promissory notes in the amount of \$30.7 million, a general security agreement over prepaid commercial leases, property taxes on commercial lands, assignment of rents and a \$40 million guarantee and postponement of claim by TFN Commercial Lands Corporation. The loans require the Government to maintain certain financial covenants and as at March 31, 2018, the Government was in compliance with these covenants.

Scheduled principal repayments, if not otherwise demanded, are estimated as follows:

	\$
2019	16,670,044
2020	429,817
2021	446,187
2022	461,557
2023	12,881,445
	30,889,050

11. Tangible capital assets (Schedule 1)

	2018	2017
	Net book	Net book
	value	value
	\$	\$
		(Restated, Note 2 (j))
Land	258,145,992	256,275,058
Water and sewer system	53,726,537	48,089,863
Buildings	4,536,125	4,908,126
Housing projects	394,994	444,368
Furniture and equipment	336,089	188,856
Vehicles and boat	194,685	115,974
Playground and sportsfield	3,100,841	3,199,438
Roads and dykes	77,728,386	78,539,463
Capital infrastructure	8,133,241	8,446,058
Capital subdivision	1,677,268	1,747,154
Storm water	6,388,959	6,321,227
Amenities	1,189,146	860,689
	415,552,263	409,136,274

During the year ended March 31, 2018, interest in the amount of \$nil (2017 - \$1,173,823) was capitalized to tangible capital assets.

12. Contingent liabilities

(a) Housing loans

The Government is contingently liable for members of "The First Nation Individual Housing Loans" totaling approximately \$4,059,220 (2017 - \$3,671,707). Government of Canada Ministerial Guarantees have been obtained for \$134,987 (2017 - \$111,219) of these loans, however, if the individual TFN members default on their loan payments, the Minister may recover these amounts from Government funds.

(b) Infrastructure Stimulus Fund

During fiscal 2010, the Government entered into an Infrastructure Stimulus Fund Agreement (the "Agreement") with the Government of Canada and the Province of British Columbia, whereby the Government received approximately \$6 million. As a result of the Agreement, infrastructure was developed on Government land. If, during the initial 10 year period of the Agreement, the Government disposes of any of the infrastructure, they are required to repay the related funding they have received. The infrastructure stimulus project on 100 acres of the Government's industrial land was completed during the year. No infrastructure amounts have been disposed of as at March 31, 2018.

(c) Certain legal actions have been commenced against the Government in connection with various matters arising during the normal course of business activities. Management is of the opinion that the cost of settling and defending such actions will not be significant.

13. Commitments

(a) Gas bar lease

The Government is committed to minimum annual lease payments of \$39,200 for the use of land for the gas bar to June 10, 2053.

(b) Treaty Settlement Trust

The Government is committed to transfer \$596,668 of funding from the Department of Indigenous Services to the Treaty Settlement Trust Fund each year until 2019.

(c) Member Legacy Trust

The Member Legacy Trust ("Legacy Trust") was established on January 1, 2017. The purpose of the Trust is to preserve and grow the income from the development of TFN's lands and resources and business activities by establishing a trust for the benefit of TFN and its current and future members.

Over time all Tsawwassen lease income and all distributed business income as defined in the Tsawwassen First Nation 2016 Trusts Act will be paid to the Legacy Trust together with interest as follows:

On or before January 31, 2017, TFN shall make an initial payment into the Legacy Trust of not less than 20% of the Tsawwassen lease income during the period from Treaty Effective Date, April 3, 2009, up to March 31, 2016. Subsequent to each fiscal year end, TFN is committed to pay into the Legacy Trust annual payments of 20% of TFN lease income and 20% of distributed business income during that fiscal year. Additional payments are to be made to the Legacy Trust by TFN in such amounts as the Tsawwassen Legislature from time to time determines by resolution equal to the aggregate of all lease income after the Treaty Effective date, less all distributions made by TFN to TFN members, plus interest on the unpaid portion from the Treaty Effective date, and all distributed business income received by TFN after January 1, 2017 plus interest on the unpaid portion determined in accordance with Trusts Act. In the current year an amount of \$4,232,197 (2017 - \$10,992,835) has been transferred to the Legacy Trust under the trust agreement.

14. Defined contribution pension plans

The Government participates in individual defined contribution pension plans (the "Plans") for its permanent employees. Employees are required to contribute 3% to 5.5% of their earnings. An additional voluntary contribution of 3% of earnings is permitted for status Indians. The Government contributes amounts equal to the employees' contributions. The Government contributed \$175,665 (2017 \$193,579) to the Plans during the year.

15. Tsawwassen First Nation Trust Society

The Tsawwassen First Nation Trust Society (the "Society") was incorporated on March 11, 2005 and manages the Minors Trust, the Treaty Settlement Trust, the Fisheries Stewardship Trust, and effective November 24, 2016, the Legacy Trust.

15. Tsawwassen First Nation Trust Society (continued)

The Society is not consolidated in the Government's financial statements as these monies are administered on behalf of the various trusts by the Trustees of the Society. The following disclosure presents summarized information of the Society as at December 31, 2017 and 2016:

	2017	2016
	\$	\$
Total assets	29,295,135	12,491,750
Total liabilities	(632,912)	(317,948)
Total Members' equity	28,662,223	12,173,802

Included in the Society's total assets is \$197,502 (2016 - \$Nil) due from the Government as at December 31, 2017.

Included in the Society's total liabilities is \$20,712 (2016 - \$20,133) due to the Government as at December 31, 2017.

16. Expenses by object

	2018	2017
	\$	\$
Wages and benefits	6,508,182	5,157,891
Contracted services	3,691,588	4,542,699
Services agreements	2,634,507	1,587,549
Distributions and member benefits	1,244,458	305,665
Bank charges and interest	1,215,121	-
Taxes	1,148,916	717,014
Legal and professional fees	1,037,026	1,286,235
Other	821,321	253,496
Materials and supplies	482,842	326,338
Community events	442,081	369,776
Rent and utilities	272,674	398,850
Insurance	239,906	338,541
Honorariums	178,231	186,928
Telephone	114,005	85,657
Vehicles and vessels	106,247	61,333
TFN Economic Development Corp.	96,152	795,369
Repairs and maintenance	64,228	74,024
Interest on final agreement debt payable	20,525	52,769
Housing program	4,018	22,794
	20,322,028	16,562,928

17. Related party transactions

During the year, the Government's share of costs paid to and received from related parties by a joint venture of TFN Construction LP include:

- Direct administration costs of \$193,620 (2017 - \$85,384), supervision and truck costs of \$128,382 (2017 - \$nil) paid to Matcon Civil Constructors Inc.
- Contract revenue of \$3,600,146 (2017 - \$1,696,490) received from and dump fees of \$65,354 (2017 - \$131,311) paid to Tsawwassen Government.
- Equipment rental of \$774,097 (2017 - \$688,563), subcontract fees of \$9,722 (2017 - \$12,767), and dump fees of \$nil (2017 - \$34,884) paid to companies under common ownership.
- Equipment rental of \$265,865 (2017 - \$405,968) paid to a company owned by an individual related to a councilor of the Tsawwassen Government.

These transactions are recorded at the exchange amount, which are the amounts agreed to by the related parties.

From time to time the Government in the normal course of operations enters into contracts with members or member companies for various services. For the year ended March 31, 2018, the Government entered into approximately \$166,000 in member contracts.

18. Contractual rights

The Government has entered into confidential agreements with various parties, whereby the Government will receive future funding and other economic resources. These annual revenues include lease revenues and revenue sharing arrangements. Revenues range from \$71,000 to \$27.8 million per agreement and the terms of the agreements range from one year to ninety-nine years.

In addition, the Government has entered into funding agreements with the Government of Canada, Province of British Columbia and other funding agencies, to provide programs and services to the members. The terms of these agreements range from one year to three years, and the funding ranges from \$2,000 to \$3.7 million per agreement.

19. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's presentation.

Tsawwassen Government

Consolidated schedule of tangible capital assets - Schedule 1
year ended March 31, 2018

	Land	Water and sewer system	Buildings	Housing projects	Amenities	Furniture and equipment	Vehicles and boat	Playground and sportsfield	Roads and dykes	Capital infrastructure	Capital subdivision	Storm water	Crab licences	Fish licences	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cost															
Opening balance	256,275,058	50,601,295	7,407,082	1,842,752	901,253	543,277	376,267	3,635,730	82,565,908	9,384,506	2,096,583	6,450,234	1,616,357	295,655	423,991,957
Additions	1,870,934	6,717,350	-	-	369,021	322,571	134,631	152,870	295,606	-	-	174,448	-	-	10,037,432
	258,145,992	57,318,645	7,407,082	1,842,752	1,270,274	865,848	510,898	3,788,600	82,861,514	9,384,506	2,096,583	6,624,682	1,616,357	295,655	434,029,389
Accumulated amortization															
Opening balance	-	2,511,432	2,498,956	1,398,384	40,564	354,421	260,293	436,292	4,026,445	938,448	349,429	129,007	1,616,357	295,655	14,855,683
Additions	-	1,080,676	372,001	49,374	40,564	175,338	55,920	251,467	1,106,683	312,817	69,886	106,716	-	-	3,621,442
	-	3,592,108	2,870,957	1,447,758	81,128	529,759	316,213	687,759	5,133,128	1,251,265	419,315	235,723	1,616,357	295,655	18,477,125
Net book value, March 31, 2018	258,145,992	53,726,537	4,536,125	394,994	1,189,146	336,089	194,685	3,100,841	77,728,386	8,133,241	1,677,268	6,388,959	-	-	415,552,263
															(Restated Note 2(j))
Cost															
Opening balance	252,525,712	42,175,319	6,501,301	1,842,752	-	360,638	231,300	2,313,983	73,325,340	9,384,506	2,096,583	5,175,110	1,616,357	295,655	397,844,556
Additions	3,749,346	8,425,976	905,781	-	901,253	182,639	144,967	1,321,747	9,240,568	-	-	1,275,124	-	-	26,147,401
	256,275,058	50,601,295	7,407,082	1,842,752	901,253	543,277	376,267	3,635,730	82,565,908	9,384,506	2,096,583	6,450,234	1,616,357	295,655	423,991,957
Accumulated amortization															
Opening balance	-	1,575,145	2,126,954	1,349,010	-	261,600	231,300	184,825	3,446,580	625,631	279,543	37,668	1,616,357	295,655	12,030,268
Additions	-	936,287	372,002	49,374	40,564	92,821	28,993	251,467	579,865	312,817	69,886	91,339	-	-	2,825,415
	-	2,511,432	2,498,956	1,398,384	40,564	354,421	260,293	436,292	4,026,445	938,448	349,429	129,007	1,616,357	295,655	14,855,683
Net book value, March 31, 2017	256,275,058	48,089,863	4,908,126	444,368	860,689	188,856	115,974	3,199,438	78,539,463	8,446,058	1,747,154	6,321,227	-	-	409,136,274

The accompanying notes are an integral part of the consolidated financial statements.

Tsawwassen Government

Consolidated schedule of segment disclosure - Schedule 2

year ended March 31, 2018

	Notes	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Implementation Fund	2018 Consolidated
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue										
Property taxes		-	-	12,651,288	-	-	-	-	-	12,651,288
Offsite levies		6,048,651	-	-	-	-	-	-	-	6,048,651
Indigenous and Northern Affairs Canada - Block		3,687,490	-	-	-	-	-	-	-	3,687,490
Contributions		440,712	-	-	-	-	-	-	-	440,712
Government of Canada		3,209,356	-	-	-	-	-	-	-	3,209,356
Land lease and rental		2,499,046	-	-	-	-	-	-	-	2,499,046
Province of British Columbia		2,405,450	-	-	-	-	-	-	-	2,405,450
Permit and registry fees		2,141,458	-	-	-	-	-	-	-	2,141,458
Other		1,662,139	-	-	-	-	-	-	-	1,662,139
Share of business enterprise income	6	709,680	-	-	-	-	-	-	-	709,680
Investment income		336,199	127,949	-	-	56,839	51,407	29,643	-	602,037
Utilities		382,637	-	-	-	-	-	-	-	382,637
Development Works Agreement		285,859	-	-	-	-	-	-	-	285,859
Vancouver Port Authority		263,000	-	-	-	-	-	-	-	263,000
Economic development		98,988	-	-	-	-	-	-	-	98,988
Aboriginal Community Career Employment Services		96,445	-	-	-	-	-	-	-	96,445
Interest on Final Agreement receivable	7(a)	47,230	-	-	-	-	-	-	-	47,230
		24,314,340	127,949	12,651,288	-	56,839	51,407	29,643	-	37,231,466
Expenses (Note 16)										
Finance and administration		2,975,549	-	-	-	-	-	-	-	2,975,549
Health and social development		1,167,368	-	-	-	-	-	-	-	1,167,368
Local Government lands and municipal services		8,510,292	-	-	-	-	-	-	-	8,510,292
Local government capital expenditures		-	-	-	-	-	-	-	-	-
Member capital expenditures		-	-	-	-	-	-	-	-	-
Member education, training and culture		2,359,578	-	-	-	-	-	-	-	2,359,578
Member financial benefits		1,315,681	-	-	-	-	-	-	-	1,315,681
Member lands and municipal services		483,461	-	-	-	-	-	-	-	483,461
Member policy and government services		370,683	-	-	-	-	-	-	-	370,683
Natural resources		433,868	-	-	-	-	-	-	-	433,868
Policy and government services		918,868	-	-	-	-	-	-	-	918,868
Taxation		-	-	1,141,667	-	-	-	-	-	1,141,667
TFN Economic Development Corporation		645,013	-	-	-	-	-	-	-	645,013
		19,180,362	-	1,141,667	-	-	-	-	-	20,322,028
Excess of revenues over expenses before undernoted items		5,133,978	127,949	11,509,621	-	56,839	51,407	29,643	-	16,909,438
Amortization		-	(3,621,442)	-	-	-	-	-	-	(3,621,442)
Excess (deficiency) of revenues over expenses		5,133,978	(3,493,493)	11,509,621	-	56,839	51,407	29,643	-	13,287,996
Interfund transfers		8,154,018	3,493,493	(11,509,621)	-	(56,839)	(51,407)	(29,643)	-	(0)
Transfer of funds to Treaty Settlement		(596,668)	-	-	-	-	-	-	-	(596,668)
Transfer of funds to Legacy Trust		(4,232,197)	-	-	-	-	-	-	-	(4,232,197)
Adjusted accumulated surplus, beginning of year		56,835,401	292,323,310	-	805,512	1,893,603	1,712,615	987,546	773,037	355,331,024
Accumulated surplus, end of year		65,294,533	292,323,310	-	805,512	1,893,603	1,712,615	987,546	773,037	363,790,155

The accompanying notes are an integral part of the consolidated financial statements.

Tsawwassen Government

Consolidated schedule of segment disclosure - Schedule 3

year ended March 31, 2017

	Notes	General Fund	Tangible Capital Assets Reserve	Local Revenue Fund	Members Business Development Fund	Cultural Purposes Fund	Commercial Fish Fund	Commercial Crab Fund	Reconciliation Fund	Implementation Fund	2017 Consolidated
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue											
Property taxes		-	-	6,804,751	-	-	-	-	-	-	6,804,751
Development Works Agreement		4,763,115	-	-	-	-	-	-	-	-	4,763,115
Indigenous and Northern Affairs Canada - Block		-	-	-	-	-	-	-	-	-	-
Contributions		3,166,108	401,834	-	-	-	-	-	-	-	3,567,942
Permit and registry fees		54,869	-	-	-	-	-	-	-	-	54,869
Province of British Columbia		3,329,931	-	-	-	-	-	-	-	-	3,329,931
Government of Canada		2,545,966	-	-	-	-	-	-	-	-	2,545,966
Share of business enterprise income	6	1,652,716	-	-	-	-	-	-	-	-	1,652,716
Investment income		1,650,027	-	-	-	-	-	-	-	-	1,650,027
Land lease and rental		503,231	281,022	-	-	146,755	109,630	106,207	-	21,153	1,167,997
Other		1,128,465	-	-	-	-	-	-	-	-	1,128,465
Offsite levies		476,476	-	-	-	-	-	-	-	-	476,476
Utilities		425,965	-	-	-	-	-	-	-	-	425,965
Vancouver Port Authority		381,850	-	-	-	-	-	-	-	-	381,850
Aboriginal Community Career Employment Services		263,000	-	-	-	-	-	-	-	-	263,000
Interest on Final Agreement receivable	7(a)	168,434	-	-	-	-	-	-	-	-	168,434
Economic development		92,007	-	-	-	-	-	-	-	-	92,007
		29,046	-	-	-	-	-	-	-	-	29,046
		20,631,206	682,856	6,804,751	-	146,755	109,630	106,207	-	21,153	28,502,557
Expenses											
Finance and administration	16	1,754,497	-	-	275	-	-	-	-	-	1,754,772
Health and social development		927,494	-	-	-	-	-	-	-	-	927,494
Local Government lands and municipal services		6,925,109	-	-	-	-	-	-	-	-	6,925,109
Member education, training and culture		1,804,555	-	-	-	-	-	-	-	-	1,804,555
Member financial benefits		389,129	-	-	-	-	-	-	-	-	389,129
Member lands and municipal services		160,740	-	-	-	-	-	-	-	-	160,740
Member policy and government services		174,785	-	-	-	-	-	-	-	-	174,785
Natural resources		244,553	-	-	-	-	-	-	-	-	244,553
Policy and government services		1,275,914	-	-	-	-	-	-	-	-	1,275,914
Taxation		-	-	2,087,877	-	-	-	-	-	-	2,087,877
TFN Economic Development Corporation		818,000	-	-	-	-	-	-	-	-	818,000
		14,474,776	-	2,087,877	275	-	-	-	-	-	16,562,928
Excess (deficiency) of revenues over expenses before undernoted items		6,156,430	682,856	4,716,874	(275)	146,755	109,630	106,207	-	21,153	11,939,629
Amortization		(2,825,415)	-	-	-	-	-	-	-	-	(2,825,415)
Recovery of loss on investment		644,404	-	-	-	-	-	-	-	-	644,404
Excess (deficiency) of revenues over expenses		3,975,418	682,856	4,716,874	(275)	146,755	109,630	106,207	-	21,153	9,758,618
Interfund transfers		4,956,877	-	(4,716,874)	-	-	-	-	(240,003)	-	-
Transfer of funds to Treaty Settlement		(596,668)	-	-	-	-	-	-	-	-	(596,668)
Transfer of funds to Legacy Trust		(10,992,835)	-	-	-	-	-	-	-	-	(10,992,835)
Accumulated surplus, beginning of year		59,492,609	290,476,447	-	805,787	1,746,848	1,602,985	881,339	240,003	751,884	355,997,902
Adjustment for retrospective change in accounting policy on interest capitalization		-	1,164,007	-	-	-	-	-	-	-	1,164,007
Adjusted accumulated surplus, end of year		56,835,401	292,323,310	-	805,512	1,893,603	1,712,615	987,546	-	773,037	355,331,024

The accompanying notes are an integral part of the consolidated financial statements.

Schedule of salaries and honoraria, travel expenses and other remuneration paid to Executive Council and Chief Administration Officer of **Tsawwassen Government**

March 31, 2018

Deloitte.

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Review Engagement Report

To the Members of
Tsawwassen Government

At the request of Tsawwassen Government (the "Government"), we have reviewed the schedule of salaries and honoraria, travel expenses and other remuneration paid to Executive Council and Chief Administration Officer of the Tsawwassen Government (the "Schedule") for the year ended March 31, 2018 prepared in accordance with the provisions of Section 8 of the Government's Financial Administration Act. Our review was made in accordance with Canadian generally accepted standards for review engagements and, accordingly, consisted primarily of enquiry, analytical procedures and discussion related to information supplied to us by the Government.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the provisions of Section 8 of the Government's Financial Administration Act, and for such internal control as management determines is necessary to enable the preparation of the Schedule that are free from material misstatement, whether due to fraud or error.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the Schedule based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of the Schedule in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on this Schedule.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Schedule is not presented fairly, in all material respects, in accordance with the provisions of Section 8 of the Government's Financial Administration Act.

This report is to be used solely to satisfy the Government's Financial Administration Act and the Indigenous and Northern Affairs Canada funding requirements and should not be referred to or used for any other purpose.



Chartered Professional Accountants
July 31, 2018
Vancouver, British Columbia

Tsawwassen Government

Schedule of salaries and honoraria, travel expenses and other remuneration paid to Executive Council and Chief Administrative Officer

year ended March 31, 2018

(Unaudited)

						2018					
Name of individual	Position title	Number of months (1)	Employment salary	Executive Council		Pension	Legislative honorarium	Employment travel/other (2)	Executive travel/other (2)	Contract Work	Total
				salary	Benefits						
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Williams, Bryce	Chief	12	-	74,557	3,109	6,684	9,057	-	15,625	-	109,033
Cassidy, Laura	Executive Council Member	12	71,667	16,000	4,549	7,878	9,857	660	3,033	-	113,645
Jacobs, Andrea	Executive Council Member	12	-	32,000	3,328	960	9,657	-	1,003	-	46,948
Jacobs, Nikki	Executive Council Member	12	-	32,000	3,328	960	9,857	-	1,213	-	47,358
Corbet, Tanya	Executive Council Member	12	-	32,000	4,116	2,696	9,657	-	4,018	-	52,487
Zerr, Richard	Chief Administrative Officer	4	54,965	-	1,434	-	-	1,817	-	-	58,216
Fletcher, Tom	Chief Administrative Officer	8	-	-	-	-	-	-	1,223	246,256	247,479
			126,633	186,558	19,865	19,178	48,085	2,477	26,115	246,256	675,167

(1) Represents the number of months during the fiscal year that the individuals were in their position.

(2) Expenses include cell phone, costs of transportation, accommodation, meals, hospitality and incidental expenses, and may include amounts paid on behalf of other councilors.

HEALTH & HEALING

Members are healing.
Members are confident and healthy.
Members have balanced lifestyles.

EDUCATION & EMPLOYMENT

Members are educated.
Members are skilled.
Members are employed and self-reliant.

CULTURE, COMMUNITY & TRADITIONS

Members feel connected to culture.
The community is cohesive.
Elders are respected.
Our language is restored.
We are stewards of the land,
water and resources.

GOVERNANCE & OPERATIONS

Tsawwassen Government is inclusive and responsive to all Tsawwassen members.
Tsawwassen Government reflects Tsawwassen culture and values.
Tsawwassen First Nation is a leader in self government.
Tsawwassen Government is run by skilled and able individuals.



ECONOMIC DEVELOPMENT

Economic development reflects our values and ethics.
All members see the benefits of economic development.

HOUSING, LANDS, & INFRASTRUCTURE

Members have a home.
Members have access to the facilities they need.
Lands are managed with the future in mind.



Looking Forward

The statements on the preceding page reflect Tsawwassen First Nation's goals for the years 2018–2023, as articulated in the recently developed Strategic Plan. These goals are intended to guide decisions made through the 2018–2019 fiscal year, and will inform the development of next fiscal year's (April 1, 2019–March 31, 2020) budget and Service Plan. Please continue to read Tsawwassen Government's Service Plans and Annual Reports, ask questions, and engage with elected officials and staff, to continue the dialogue about realizing the Tsawwassen First Nation vision.



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TSAWWASSEN FIRST NATION

This Annual Report is dedicated to the Tsawwassen people—
past, present, and future generations.

TO LEARN MORE: www.tsawwassenfirstnation.com

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