

**DATE:** April 19, 2018**FILE:** 530-01**TO:** Chair and Directors  
Regional District Board**FROM:** Russell Dyson  
Chief Administrative OfficerSupported by Russell Dyson  
Chief Administrative Officer***R. Dyson*****RE: Director Remuneration****Purpose**

To recommend options for proceeding with a Directors' Remuneration review in light of Canada Revenue Agency (CRA) changes which impact the non-taxable portion of local government elected officials remuneration and a bylaw which requires revision.

**Recommendations from the Chief Administrative Officer:**

THAT the board support securing an independent consultant to review current Director Remuneration, providing a report with recommended bylaw changes no later than July 10, 2018, including reference to the Canadian Revenue Agencies changes to the tax status of Director compensation.

**Executive Summary**

Directors' remuneration and expenses are governed by Bylaw No. 236 being the "Comox Valley Regional District (CVRD) Remuneration and Expenses Bylaw 2012". There are some outstanding concerns around this bylaw and the corresponding results of changes to legislation:

- The Bylaw is dated and requires updating to ensure Directors' compensation and expenses are in alignment with local government practice.
- The CRA introduced legislation to take effect January 1, 2019 which will remove the one third tax non-taxable portion of local government officials' compensation.
- The result of this change to federal legislation will impact Directors' compensation in a negative way and requires a decision around best course of action to lessen the financial impact to the change in tax exemption.
- Finally, the local government elections take place in October 2018 and the most prudent course of action is to ensure that the current elected officials are making decisions around future elected official compensation rather than their own. This will require all decision making to occur by August 2018 in order to implement recommended remuneration and expense changes by January of 2019.

Prepared by:

Concurrence:

***J. Bradley******B. Dunlop***

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**Stakeholder Distribution (Upon Agenda Publication)**

Agency name	n/a
Neighbourhood association	n/a
User group	n/a

**Background/Current Situation**

Bylaw No. 236 was implemented on October 16, 2012 which provided definitions, compensation philosophy, and prescriptive remuneration structure for CVRD Directors beginning in 2011 through to the end of 2018. On September 11, 2017 a report was brought to the board with options to amend the Bylaw No. 236 to reflect an independent review of remuneration, allowances and benefits beginning in 2019 and continuing every six years thereafter or to complete the review in 2018 as per Section 8 of the Bylaw.

At that meeting staff were directed to undertake a preliminary review of Directors' remuneration and expenses and report back.

An initial review was completed internally, which identified that the Bylaw itself is dated and provides little in the way of current comparatives from which to draw compensation conclusions.

With respect to impending changes within the CRA, the non-taxable portion of local government elected officials compensation will be removed as of January 1, 2019. A brief review of local governments indicates that there isn't a consistent approach on how to address this impact on Directors' remuneration across local government jurisdictions. Many local governments are reviewing impacts and two consistent options for action have come forward:

- either increase the base salary of elected officials to offset the tax increase; or
- permit expenses to be deducted from gross income.

In order to determine the best course of action, one of two choices have been made by different local governments:

- 1 The creation of a Citizens Advisory Group which would be comprised of past Directors or those with knowledge of the compensation plan for elected officials. The group would provide advice to staff to support a Bylaw (No. 236) review and to make a determination around the treatment of elected official's compensation in light of changes to legislation.
- 2 Securing the services of a consultant to review the best approach for a tax implication process and a path for Directors' remuneration as well as to provide input into amending Bylaw No. 236 which would include reference to the change in treatment of compensation.

Timing of the process is critical given the strong desire to have current elected officials vote on the best approach prior to the election in October 2018. Given the election deadline, it would be critical to have all information for Directors to move forward with a vote on the issue by August 2018. This allows only three months for the entire review and updating in order for current officials to vote on the future board's compensation.

**Policy Analysis**

Directors' remuneration and expenses are determined prescriptively through Bylaw No. 236 being "Comox Valley Regional District Remuneration and Expenses Bylaw 2012".

**Options**

There are two options available to the Board:

- 1 Creation of a Citizen's Advisory Group to review Directors' remuneration in light of changes to the CRA; OR
- 2 Utilize consultant services to conduct a Directors' compensation review including the implications of the CRA changes.

Given the time sensitive nature of the issue, the recommended option is that of securing an independent consultant who would work directly with the CVRD Board of Directors to conduct a compensation review, provide input into the amendment of Bylaw No. 236 as well as provide recommendations with respect to the tax implications of the CRA changes.

**Financial Factors**

The 2018-2022 financial plan for member municipality and electoral area administration include sufficient allowances for professional fees to cover the cost of the required consulting services. Depending on the outcome of the consultant's review and the decisions made by the board, there may be impacts to future financial plans for Directors' remuneration.

**Legal Factors**

The Directors' Remuneration and Expenses Bylaw No. 236 includes a requirement for a review in 2018.

By not considering the proposed changes in federal legislation with respect to the one third non-taxable allowance that become effective January 1, 2019, overall Directors' remuneration will be impacted.

**Intergovernmental Factors**

The consultant review and recommendations may impact other local governments through comparatives which may be applied to their councils or boards for compensation purposes in the future.

**Interdepartmental Involvement**

Human Resources and Financial Services have worked together to review the challenges with the current Bylaw and have reviewed surveys of other local governments.

**Citizen/Public Relations**

If required, a communications plan will be created depending on the outcome of the consultant's report and recommendations moving forward.

Attachments: Appendix A – Bylaw No. 236

## **COMOX VALLEY REGIONAL DISTRICT**

### **BYLAW NO. 236**

#### **A bylaw to provide for director and committee member remuneration and expenses**

The board of the Comox Valley Regional District, in open meeting assembled, enacts as follows:

#### **Definitions**

1. In this bylaw:
  - (a) Director means a municipal director or electoral area director of the board, and includes alternate directors when that alternate director is acting in the place of a director;
  - (b) Remuneration means one third of the remuneration paid pursuant to this section shall be paid as an allowance for expenses incidental to a director's or alternate director's discharge of the duties of office;
  - (c) Public body means a registered society or a committee, board or commission of a legal entity other than the regional district, or a body so designated by the board.

#### **Compensation philosophy**

2. The Comox Valley Regional District adopts a compensation philosophy for administering remuneration, benefits and expenses based on the following eight principles:
  - (1) Conduct surveys with comparable municipal, regional district and other organizations every six years.
  - (2) Include interviews of board members and senior staff in the survey paying attention to concerns, issues and objectives.
  - (3) Determine emphasis to be placed on each source of data-i.e. weight to be given to municipal vs. regional district data.
  - (4) Limit survey participants to six regional districts with comparable job duties, responsibilities and powers. Population, budget, employee numbers, geographic area and programs can be used as a guide. Include up to three municipalities in reasonable close proximity. Regional districts to be included: Okanagan-Similkameen, Kitimat-Stikine, Bulkley-Nechako, Squamish Lillooet, Strathcona, Central Kootenay. Municipalities to be included: Campbell River, Courtenay, North Cowichan.
  - (5) Maintain and update documents of job duties, responsibilities and powers for board members every two years.
  - (6) Use the above documents as the main factor in making comparisons between remuneration rates paid to different regional districts.
  - (7) Establish a compensation principle that sets remuneration rates at the level of the regional district comparable in population, size, budget and role, duties and responsibilities. This comparator is to be reviewed every six years.
  - (8) Maintain awareness of best practices in administration of benefits and expenses in regional districts every six years.

#### **Roles and responsibilities**

3.
  - (1) Remuneration shall be mainly based on role and responsibilities for three board member positions, as established and amended by board policy as required:
    - (i) Board chair
    - (ii) Municipal board director
    - (iii) Electoral area board director
  - (2) A board member may hold more than one position.

**Municipal director remuneration**

4. (1) Each municipal director, except alternate directors, shall be provided with an annual remuneration.
- (2) The annual municipal director remuneration rate:
- (i) in 2011 is \$10377.
  - (ii) in 2012 is 2011 rate plus annual change in the Victoria Consumer Price Index
  - (iii) in 2013 is 2012 rate plus the annual change in the British Columbia Consumer Price Index (BC CPI)
  - (iv) in 2014 is 2013 rate plus the annual change in the BC CPI.
  - (v) Effective January 1<sup>st</sup>, 2015 (following the next local government election) is \$12,072
  - (vi) In 2016 is 2015 rate plus the annual change in the BC CPI
  - (vii) In 2017 is 2016 rate plus the annual change in the BC CPI
  - (viii) In 2018 is 2017 rate plus the annual change in the BC CPI subject to six year review

**Electoral area director remuneration**

5. (1) Each electoral area director, except alternate directors, shall be provided with an annual remuneration.
- (2) The annual electoral area director remuneration rate:
- (i) in 2011 is \$20,709
  - (ii) in 2012 is 2011 rate plus the annual change in the Victoria Consumer Price Index
  - (iii) in 2013 is 2012 rate plus the annual change in the BC CPI
  - (iv) In 2014 is 2013 rate plus the annual change in the BC CPI
  - (v) Effective January 1<sup>st</sup>, 2015 (following the next local government election) is \$31,128
  - (vi) In 2016 is 2015 rate plus the annual change in the BC CPI
  - (vii) In 2017 is 2016 rate plus the annual change in the BC CPI
  - (viii) In 2018 is 2017 rate plus the annual change in the BC CPI subject to six year review

**Regional district chair remuneration**

6. (1) The chair of the regional district board of directors shall be provided with an annual remuneration.
- (2) The annual chair remuneration rate:
- (i) in 2011 is \$33,161
  - (ii) in 2012 is 2011 rate plus the annual change in the Victoria Consumer Price Index
  - (iii) in 2013 is 2012 rate plus the annual change in the BC CPI
  - (iv) In 2014 is 2013 rate plus the annual change in the BC CPI
  - (v) Effective January 1<sup>st</sup>, 2015 (following the next local government election) is \$29,604
  - (vi) In 2016 is 2015 rate plus the annual change in the BC CPI
  - (vii) In 2017 is 2016 rate plus the annual change in the BC CPI
  - (viii) In 2018 is 2017 rate plus the annual change in the BC CPI subject to six year review

**Timing of remuneration payment**

7. The remuneration payable under sections 4, 5 and 6 of this bylaw shall be payable monthly through the CVRD payroll system.

**Future changes to annual remuneration**

8. An independent review of director remuneration, allowances and benefits shall be conducted every six years beginning in 2018.

**Remuneration for meeting attendance**

9. Each director shall be provided with remuneration for attending meetings and participating fully in the business of the meetings as outlined in schedule 'A'.

### **Qualifying expenses and expenditures**

10. (1) The reimbursement of director expenses is solely to compensate directors who have incurred eligible out of pocket expenses pursuant to this bylaw in the performance of their duties as an elected official of the Comox Valley Regional District.
- (2) Subject to section 11 of this bylaw, a director may be reimbursed for expenditures made and expenses incurred by them when they are:
- (i) Representing the regional district;
  - (ii) Engaging in regional district business;
  - (iii) Attending a meeting, course or conference on behalf of the regional district;
  - (iv) Attending a meeting of the board; or
  - (v) Attending a public hearing or committee or commission meeting or has been invited to a committee meeting by the chair of that committee.
- (3) Authorized expense types and the level of payment are listed in schedule 'B'.
- (4) Directors should submit expense claims within 30 days of incurring the expense.
- (5) Directors shall submit a separate expense claim form for constituency expenses pursuant to schedule "D" (constituency expenses).

### **Approval and payment of expenses**

11. (1) All expenses and expenditures listed in schedule 'B' must be supported by proper and complete original receipts clearly identifying the purpose and location of the meeting, course or business, together with a signed and certified expense claim form, and submitted to the finance department of the regional district promptly after the expense is incurred. The exception is that receipts need not be provided in respect of non-commercial accommodation. In support of claims for per diem and meal allowances, the expense claim form is to clearly state the time the director left and returned home. Private motor vehicle kilometrage will be paid according to schedule 'E' (eligible kilometrage and travel time). When a director attends a duly authorized board related meeting or function and the location is not listed on schedule 'E', payment will be made based on kilometers stated in the CVRD iMap or other online mapping system used by the finance department.
- (2) All expenses and expenditures not specifically authorized by this bylaw for any director, including the chair and the vice-chair, must receive prior authorization of the board and chief administrative officer before they are reimbursed.
- (3) The finance department's role in reviewing claims is to verify the amounts claimed in accordance with this bylaw and to process expense claims in a timely manner. Any issues, discrepancies or conflict in interpretation shall be referred to the chair of the board together with the chief administrative officer and corporate finance officer for review and adjudication. If the matter is not resolved to the satisfaction of the director, the matter will be referred to the board or appropriate committee.
- (4) 'Partners' program and registration fees for a conference or seminar are not to be borne by the regional district. For convenience, if a director wishes to register a spouse/partner for a conference or partner program, the regional district may submit the fees on behalf of the director. Partner fees paid by the regional district will be deducted from the director's travel advance or expense claim upon submission to the finance department.
- (5) A director registered to attend a conference or meeting on behalf of the regional district and, except for illness or emergency reasons, does not attend such conference or meeting,

shall be obligated to pay 50% of any costs the regional district cannot cancel and has to pay on behalf of that director.

- (6) Board approval is required for all out of province regional district business other than for business related to the annual Federation of Canadian Municipalities convention.
- (7) Expense claims are to be signed by the director certifying that the expenses and expenditures qualify for reimbursement and were incurred as a result of regional district business in accordance with this bylaw and any subsequent amendments and that the director will not be reimbursed for them by any other party.

#### **Benefit coverage for elected officials**

- 12. Provisions for benefit coverage for directors are as provided in schedule ‘C’.

#### **Regional district purchased equipment**

- 13. At the end of a director’s term, all equipment purchased by the regional district for that director will be returned to the regional district or be offered to that director at the depreciated value.

#### **Accountability**

- 14. Annually, in conjunction with the financial reporting requirement, all directors are to submit to the regional district board, a full report of regional district business activity conducted over the past year.

#### **Repeal**

- 15. Bylaw No. 73 being “Comox Valley Regional District Remuneration and Expenses Bylaw 2009” and all amendments hereto are hereby repealed.

#### **Citation**

- 16. This Bylaw No. 236 may be cited as “Comox Valley Regional District Remuneration and Expenses Bylaw 2012.”

<b>Read a first and second time this</b>	<b>30<sup>th</sup></b>	<b>day of</b>	<b>October</b>	<b>2012.</b>
<b>Read a third time this</b>	<b>30<sup>th</sup></b>	<b>day of</b>	<b>October</b>	<b>2012.</b>
<b>Adopted this</b>	<b>27<sup>th</sup></b>	<b>day of</b>	<b>November</b>	<b>2012.</b>

*E. Grieve*

Chair

*J. Warren*

Corporate Legislative Officer

I hereby certify the foregoing to be a true and correct copy of Bylaw No. 236 being “Comox Valley Regional District Remuneration and Expenses Bylaw 2012” as adopted by the board of the Comox Valley Regional District on the 27<sup>th</sup> day of November, 2012.

*J. Warren*

Corporate Legislative Officer

**Schedule 'A'**  
**Remuneration for Meeting Attendance**

**Meeting remuneration**

1. (1) The following rates will be paid for meeting attendance:
  - (i) \$125.00 to each director for a duly constituted regional district board or committee of the whole meeting;
  - (ii) \$125.00 to each director who is a duly appointed member of the Comox Valley sports centre commission or a standing, select or special committee of the board;
  - (iii) \$125.00 to each director who is duly appointed to attend a public hearing;
  - (iv) \$125.00 to each director who is appointed by resolution to represent the board on a public body, if the public body does not pay remuneration. The resolution must state the name of the public body and whether remuneration and/or travel expenses will be paid;
  - (v) \$75.00 for each meeting attended to each member appointed to the sewage commission and Comox Valley water committee.
  - (vi) \$75.00 to the chair of a committee, commission or public hearing for each meeting held. This applies to Comox Valley Regional District board members only.
- (2) Directors will be paid the same rate to attend a standing, select or special committee or commission meeting as regular members of the committee or commission if:
  - (i) That director is not a member of the committee or commission; and
  - (ii) Is invited to attend the meeting by the chair of the committee or commission.
- (3) In recognition of the fact that some directors incur more travel time than others to attend a meeting, each director who attends a duly authorized board or committee meeting or public hearing which is convened more than 60 kilometers distance or one hour travel time, one way, from the director's home shall be paid \$20 for each hour of travel to attend the meeting in accordance with schedule 'E'.
- (4) Travel remuneration shall be paid through the payroll department upon receipt of a signed and certified travel remuneration form and should be submitted within 30 days of the meeting. The payroll department's role in reviewing the travel remuneration claim forms is to verify the amounts claimed in accordance with this bylaw and to process claims in a timely manner. Any issues/discrepancies shall be referred to the chair of the board together with the chief administrative officer and corporate finance officer for review and adjudication. No remuneration will be paid by the regional district for any expense claims paid for by another party.



**Schedule ‘B’**  
**Allowance and Expense Reimbursement Schedule**

1.	Commercial accommodation (single occupancy) plus gratuities	Actual cost at provincial government accommodation rates.
2.	Non-commercial accommodation	\$35.00 – no receipt is required
3.	Course or conference registration fees, including Union of British Columbia Municipalities, Association of Vancouver Island Coastal Communities and Federation of Canadian Municipalities	Actual cost
4.	Required course material	Actual cost
5.	Private motor vehicle use	<p>(a) Directors shall be reimbursed for the cost of the deductible for one comprehensive claim per calendar year to a maximum of \$300 for damage to the vehicle or \$300 for windshield replacement, provided the damage to the vehicle was incurred while on regional district business and a receipt is provided.</p> <p>(b) Travel on paved road surfaces will be reimbursed at the kilometer rate approved by the Canada Revenue Agency (CRA) at the time the expense is incurred.</p> <p>(c) Travel on unpaved road surfaces will be reimbursed at the kilometrage rate approved by CRA for the period plus 20% per kilometer.</p> <p>Kilometrage will be reimbursed to the maximum distances listed in schedule “E” or as determined by the finance department based on an online mapping tool</p> <p>(d) When a director chooses to use ground rather than air transportation, costs will be reimbursed at the lesser of:</p> <ol style="list-style-type: none"> <li>i. Kilometer rate reimbursement for the round trip distance travelled, plus ferries, and;</li> <li>ii. Cost of return airfare plus ground transportation costs such as taxi, cab, or shuttle fares.</li> </ol> <p>In consideration of the kilometrage rate, directors are required to insure their private vehicle for business use and provide evidence of appropriate coverage to the CVRD annually.</p>
6.	Ferry transportation	Actual cost

7.	Airline transportation	Actual cost									
8.	Photocopying charges and office expenses, consumable computer supplies (toner, ink cartridges, paper, etc)	Actual cost									
9.	Rental of meeting rooms	Actual cost									
10.	Printing and distribution of information circulars and newsletters	Actual cost									
11.	Taxes applicable to allowable expenses	Actual cost									
12.	Overnight travel per diem:	<p>\$75.00 overnight travel per diem is applied to a 24-hour period in lieu of meal allowances. Time away from home is to be noted on the expense claim form.</p> <p>When meals are provided at conferences or meetings, the applicable meal allowance for each meal consumed is to be deducted for those meals. Reimbursement may be made if a meal was purchased and supporting receipts are provided.</p>									
13.	Meal allowance <b>(There will be no reimbursement for alcoholic beverages.)</b>	<p>In order to claim a meal allowance, the director must be away from home on regional district business for the entire time period noted beside the applicable meal. Time of departure and of returning home must be noted on the expense claim form.</p> <table> <tr> <td>Breakfast</td><td>6:00am - 9:00am</td><td>\$15.00</td></tr> <tr> <td>Lunch</td><td>11:00 am – 2:00 pm</td><td>\$20.00</td></tr> <tr> <td>Dinner</td><td>4:30pm - 7:30pm</td><td>\$25.00</td></tr> </table> <p>When meals are provided at conferences or meetings, no meal allowance is to be claimed for those meals which were consumed. Reimbursement may be made if a meal was purchased and supporting receipts are provided.</p>	Breakfast	6:00am - 9:00am	\$15.00	Lunch	11:00 am – 2:00 pm	\$20.00	Dinner	4:30pm - 7:30pm	\$25.00
Breakfast	6:00am - 9:00am	\$15.00									
Lunch	11:00 am – 2:00 pm	\$20.00									
Dinner	4:30pm - 7:30pm	\$25.00									
	Cellular phone	<p>The CVRD will supply a cellular phone under the regional district’s corporate cellular phone plan, as needed for regional district business, to those directors that do not have access to a cellular phone under another local government arrangement.</p> <p>Directors will reimburse the regional district for personal charges on the regional district cellular phone plus applicable taxes at a minimum of once per annum.</p>									

**Schedule ‘C’****Benefit coverage for directors**

1. The regional district provides the following benefit coverage for directors, spouses and immediate family members:
  - (a) Optional coverage for extended health, dental (100% basic / 50% major), orthodontics (\$1,750 lifetime maximum per family member), life insurance (\$50,000 maximum) and vision / eye glasses (\$250 in a 24 month period), the regional district will provide 50% of the cost of the premiums. All health benefit programs are subject to the limitations set by the carrier.
  - (b) Medical services plan coverage under the CVRD medical services group plan, with premiums being shared 50/50 by the director and the CVRD. A person may only hold one coverage for the provincial medical services plan.
  - (c) Optional life insurance, including for spouses, full cost paid by the individual director; and
  - (d) Personal accident insurance (\$125,000 per director) while on regional district business, full cost paid by the regional district. This applies to directors only.

## **Schedule ‘D’**

### **Constituency expenses**

#### **Definition**

1. Constituency expenses are defined as those expenses incurred by an electoral area director while conducting local government business specific to the electorate for that director’s jurisdiction.

#### **Eligible expenses**

2. Constituency expenses that may be claimed are those items listed in schedule ‘B’ of this bylaw and also include:
  - (a) one telephone line, one facsimile line and one internet connection (including all operating costs relating to regional district business on those connections) as required;
  - (b) meeting space rental;
  - (c) seminar / workshop registration fees including travel;
  - (d) brochures / newsletters / website;
  - (e) advertising costs;
  - (f) business cards;
  - (g) postage and other consumable home office supplies;
  - (h) travel to meetings for electoral area constituency purposes to a maximum of the distances listed in schedule “E” or as determined by the finance department using an online mapping tool, other than meetings included in schedule “A” of this bylaw; and
  - (i) Admission to constituency functions and events
  - (j) Community forums.

**Schedule ‘E’****Eligible kilometrage and travel time**

(If location is not listed, the CVRD finance department will determine kilometers to be paid using an online mapping tool)

<b>Distances</b>	<b>Paved (kms)</b>	<b>Gravel (kms)</b>	<b>Total (kms)</b>	<b>Travel Time (Hrs)</b>
Reimbursement rates are as per the directors remuneration and expense bylaw				
(All distances and travel times are one way)				
<b>COURTENAY to</b>				
Black Creek	23		23	0.33
Comox	6		6	0.17
Cumberland	11		11	0.25
Fanny Bay	27		27	0.50
Merville	12		12	0.25
Nanaimo	107		107	1.50
Storries Beach	31		31	0.50
Oyster River	29		29	0.50
Royston	5		5	0.17
Victoria	219		219	3.00
Vancouver	126		126	4.00
<b>CAMPBELL RIVER to</b>				
Courtenay (via Highway 19A)	45		45	0.75
Courtenay (via Highway 19 and Piercy connector)	55		55	0.75
Courtenay	45		45	0.75
Nanaimo	152		152	2.25
Victoria	264		264	3.75
Vancouver	171		171	4.75
Storries Beach	15		15	0.33
Woss	129		129	2.50
Port McNeill	198		198	5.00
Willow Point	7		7	0.25
<b>GOLD RIVER to</b>				
Campbell River	91		91	1.00
Courtenay	150		150	1.75
Nanaimo	243		243	3.25
Victoria	355		355	4.75
Vancouver	262		262	5.75
<b>SAYWARD (Hwy Junction) to</b>				
Campbell River	73		73	1.00
Courtenay	118		118	1.75
Nanaimo	225		225	3.25
Victoria	337		337	4.75
Vancouver	244		244	5.75
Sayward Village	8		8	0.25

**Schedule ‘E’ (continued)**  
**Eligible kilometrage and travel time**

<b>Distances</b>	<b>Paved (kms)</b>	<b>Gravel (kms)</b>	<b>Total (kms)</b>	<b>Travel Time (Hrs)</b>
Reimbursement rates are as per the directors remuneration and expense bylaw				
(All distances and travel times are one way)				
<b>TAHSIS to</b>				
Gold River	0	67	67	2.00
Campbell River	90	67	157	3.00
Courtenay	135	67	202	3.75
Nanaimo	242	67	309	5.25
Victoria	354	67	421	6.75
Vancouver	261	67	328	7.75
<b>ZEBALLOS to</b>				
Campbell River	154	42	196	4.25
Courtenay	199	42	241	5.00
Nanaimo	306	42	348	6.50
Victoria	418	42	460	8.00
Vancouver	325	42	367	9.00
Gold River (via Woss Lake)	20	114	134	3.50
Fair Harbour		34	34	1.00
<b>QUADRA ISLAND to</b>				
Campbell River	0		0	0.75
Courtenay	45		45	1.50
Nanaimo	152		152	3.00
Victoria	264		264	4.50
Vancouver	171		171	5.50
<b>CORTES ISLAND to</b>				
Campbell River	8		8	2.00
Courtenay	53		53	2.75
Nanaimo	160		160	4.25
Victoria	272		272	5.75
Vancouver	179		179	6.75
<b>DENMAN ISLAND to</b>				
Courtenay	24		24	1.25
Nanaimo	83		83	1.75
Victoria	195		195	3.25
Vancouver	102		102	4.25
<b>HORNBY ISLAND to</b>				
Courtenay	35		35	1.75
Nanaimo	94		94	2.25
Victoria	206		206	3.75
Vancouver	113		113	4.75