REPORT ON THE 2006 BUDGET CONSULTATION PROCESS

SELECT STANDING COMMITTEE ON FINANCE AND GOVERNMENT SERVICES



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November 15, 2005

To the Honourable, Legislative Assembly of the Province of British Columbia Victoria, British Columbia

Honourable Members:

I have the honour to present herewith the First Report of the Select Standing Committee on Finance and Government Services for the First Session of the Thirty-Eighth Parliament.

The First Report covers the work of the Committee on the Budget 2006 consultation process.

Respectfully submitted on behalf of the Committee,

Blair Lekstrom, MLA Chair

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COMPOSITION OF THE COMMITTEE

MEMBERS

Blair Lekstrom Maurine Karagianis Harry Bloy Dave S. Hayer Gordon Hogg Leonard Krog Jenny Wai Ching Kwan Richard T. Lee Nicholas Simons John Yap Chair Deputy Chair Peace River South Esquimalt-Metchosin Burquitlam Surrey-Tynehead Surrey-White Rock Nanaimo Vancouver-Mount Pleasant Burnaby North Powell River-Sunshine Coast Richmond-Steveston



from L to R: J. Yap, MLA, R. Lee, MLA, H. Bloy, MLA, D. S. Hayer, MLA, B. Lekstrom, MLA, Chair, M. Karagianis, MLA, Deputy Chair, L. Krog, MLA, N. Simons, MLA, J. Kwan, MLA, G. Hogg, MLA

CLERK TO THE COMMITTEE

Kate Ryan-Lloyd, Clerk Assistant and Committee Clerk

COMMITTEE RESEARCHERS

Jonathan Fershau, Committee Research Analyst

Brant Felker, A/Committee Research Analyst Wynne MacAlpine, Committee Research Analyst Josie Schofield, Committee Research Analyst

Mary Storzer, Committee Researcher

TERMS OF REFERENCE

On September 19, 2005, the Select Standing Committee on Finance and Government Services was empowered:

To examine, inquire into and make recommendations with respect to the pre-budget consultation report prepared by the Minister of Finance in accordance with section 2 of the *Budget Transparency and Accountability Act* and, in particular, to:

- (a) Conduct public consultations across British Columbia on proposals and recommendations regarding the provincial budget and fiscal policy for the coming fiscal year by any means the committee considers appropriate, including but not limited to public meetings, telephone and electronic means;
- (b) Prepare a report no later than November 15, 2005 on the results of those consultations; and

In addition to the powers previously conferred upon the Select Standing Committee on Finance and Government Services, the committee shall be empowered:

- (a) to appoint of their number one or more subcommittees and refer to such subcommittees any of the matters referred to the committee;
- (b) to sit during a period in which the House is adjourned and during any sitting of the House;
- (c) to adjourn from place to place as may be convenient; and
- (d) to retain personnel as required to assist the committee,

and shall report to the House as soon as possible, or following any adjournment or at the next following session, as the case may be, to deposit the original of its reports with the Clerk of the Legislative Assembly during a period of adjournment and upon resumption of the sittings of the House, the Chair shall present all reports to the Legislative Assembly.

ACKNOWLEDGEMENTS

The Select Standing Committee on Finance and Government Services wishes to recognize everyone who assisted in our budget consultation process. In particular, we would like to acknowledge all of the individuals and organizations who volunteered their time to make a presentation at a public hearing, prepare a written submission, or complete our online consultation form. Their collective contribution of time and effort is what ultimately drives this important process.

We would like to thank, in particular, Marilyn Pollard and Adam Wang who travelled with us to the public hearings during the week of October 10, as well as Wendy Collisson who provided support at our Vancouver public hearing on October 21. The unsung heroes of the committee's public hearing process included the staff of Hansard Services who produce the transcripts of all of the committee's meetings.

For designing the committee's webpage and developing software solutions for analysing the data collected, we would like to acknowledge the contribution made by Darren Parfitt of the Legislative Assembly's Computer Services.

We would also like to thank the staff from the Office of the Clerk of Committees. Mary Newell provided excellent assistance in advertising the Committee's work, booking witnesses and developing a database to log submissions. Jacqueline Quesnel handled the complicated travel arrangements for the eight public hearings and staffed the information desk. Jonathan Fershau, our Research Analyst, provided research support throughout the process, with the assistance of Brant Felker, Wynne MacAlpine, Josie Schofield and Mary Storzer. Finally, we would like to recognize the important administrative and procedural advice provided by Kate Ryan-Lloyd, Clerk Assistant and Committee Clerk, throughout the budget consultation process.

EXECUTIVE SUMMARY

On September 19, 2005, the Legislative Assembly approved a motion instructing the Select Standing Committee on Finance and Government Services to conduct public consultations across British Columbia, based on the Ministry of Finance's *Budget 2006 Consultation Paper*. The Committee was instructed to receive proposals and recommendations regarding the provincial budget and fiscal policy, and to report on the results of the consultation process no later than November 15, 2005.

To carry out its mandate, the Committee announced on September 22, 2005 that it would hold public hearings in eight regional centres during the month of October: Victoria, Dawson Creek, Prince George, Smithers, Kamloops, Cranbrook, Kelowna, and Vancouver. In addition, the Committee issued a call for written submissions and accepted online responses to the government's questionnaire contained in its budget consultation paper.

During the public consultation period (September 22 to October 23), the Committee received over 4,400 submissions, establishing a new record for public participation in the work of a parliamentary committee in British Columbia. The Finance Committee heard 147 oral presentations at the eight public hearings, received 291 written submissions, and 3,998 online responses, reflecting the public's priorities from all corners of the province.

A clear message the Committee heard was that the government should continue to take a balanced approach when allocating resources for future fiscal plans. This approach includes:

- enhancing British Columbia's economic competitiveness,
- investing in necessary physical and community infrastructure projects, and
- supporting access to necessary social programs for individuals and communities.

In the Finance Committee's evaluation of responses to the four questions posed in the government's *Budget 2006 Consultation Paper*, the Committee makes 21 recommendations based on this identified theme. In the Committee's response to the consultation paper's first question, the committee offers recommendations on taxation policy, new or expanded programs and services, wage increases for public sector workers, new infrastructure projects, and debt management. The Committee also makes recommendations on the government's practice of setting aside a contingency fund and forecast allowance (question 2), as well as on what strategy the government should pursue for financing new infrastructure projects (question 3). Question 4 allowed British Columbians to submit their comments and suggestions on a variety of topics relating to Budget 2006.

The Committee would like to thank the record number of British Columbians who took time to participate in the budget consultation process. The significant contributions of time and effort made by these individuals and organizations — whether they presented at a public hearing, prepared a written submission, or completed our online response form — were essential to our committee's work.

SUMMARY OF THE CONSULTATION PROCESS

On September 19, 2005, the Legislative Assembly approved a motion instructing the Select Standing Committee on Finance and Government Services (the Finance Committee/the Committee) to conduct public consultations across British Columbia regarding the provincial budget and fiscal policy for the period 2006/07 to 2008/09. This year marks the sixth time the all-party parliamentary committee has conducted budget consultations, in accordance with the procedures outlined in sections 2 and 3 of the *Budget Transparency and Accountability Act*.

BUDGET 2006 CONSULTATION PAPER

The Minister of Finance, Hon. Carole Taylor, formally released the *Budget 2006 Consultation Paper* on September 14, 2005 in conjunction with the September budget update. The updated fiscal plan projects higher than anticipated budget surpluses for the period 2005/06 to 2007/08, while reconfirming all commitments made in the February 2005 budget. In addition, the government forecasts that provincial revenues will increase by \$600 million in 2008/09.

The improved financial outlook — in comparison to the February 2005 budget (see Table 1) — is due primarily to higher forecasted energy and tax revenues. The September budget update also reflects new funding from the federal government for early learning and child care, and resources to respond to the mountain pine beetle outbreak. Prudent forecast allowances have also been established to protect the fiscal plan from revenue risks — such as sudden drops in commodity prices, the cost of natural disasters, and other unexpected events. The forecast allowances also cover potential wage and benefit increases arising from the next round of public sector bargaining.

Table 1: Budget Surplus and Forecast Allowance Projections — Budget 2005 and September 2005 Budget Update							
Budget 2005				September 2005 Budget Update			
Budget Surplus				Budget Surplus			
2005/06	2006/07	2007/08		2005/06	2006/07	2007/08	
\$220 million	\$200 million	\$200 million		\$1.3 billion	\$600 million	\$400 million	
Forecast Allowance				Forecast Allowance			
\$670 million	\$720 million	\$860 million		\$300 million	\$600 million	\$900 million	

Entitled *Choices and Priorities*, the *Budget 2006 Consultation Paper* included a questionnaire that asked the public to respond to four specific questions. The first question asked British Columbians to rank five priority items identified by government as priorities for the 2008/09 fiscal year— tax reductions, new or expanded programs and services, wage increases for public sector workers, financing new infrastructure projects, and paying down the debt. Other questions asked respondents to provide their views on the government's practice to include both a healthy contingency fund and forecast allowance to keep the budget balanced; and on how the government should pay for important infrastructure investments — specifically, roads, schools and health care facilities; as well as suggestions regarding priority areas for Budget 2006.

PUBLIC CONSULTATION METHODS

Due to the provincial general election earlier this year, the Finance Committee was mandated to conduct comprehensive, province-wide budget consultations within an expedited timeframe. Although not struck by the Legislative Assembly until September 19, 2005, the Committee was still required by statute to issue a report on our consultations no later than November 15. An additional challenge facing the Committee was the limited opportunities to travel, as the fall sitting of the Legislative Assembly commenced earlier than normal.

To address this compressed budget consultation period, the Committee chose three consultation methods in order to hear from British Columbians: public hearings, written submissions, and an online questionnaire. Based on the public's comments and suggestions received, the Committee's report and recommendations reflect the key themes and issues pertaining to the government's fiscal policies and budget plans as interpreted by the Committee.

PUBLIC HEARINGS

Due to time limitations, the Finance Committee was required to reduce the number of public hearings from previous years. Travelling to eight separate regions of the province, committee members held public hearings to hear oral presentations from organizations and individuals representing a diversity of economic and social interests. This year, the Committee visited the following communities: Victoria, Dawson Creek, Prince George, Smithers, Kamloops, Cranbrook,

PUBLIC CONSULTATION INNOVATIONS

In order to provide greater opportunities for British Columbians to participate in our work, the Finance Committee utilized two new technological applications to assist in the budget consultation process: online consultations and live audio webcasts of public hearings.

Online Consultations

Building on the Committee's success with online consultations in the previous Parliament, the Committee developed an interactive online form mirroring the four questions posed in the government's *Budget 2006 Consultation Paper*.

The use of online consultations provided two benefits to the Committee. First, the data collected from online respondents focused explicitly on the government's questionnaire, thereby providing useful qualitative and quantitative data for Committee members. Second, the Committee found that the Internet form permitted people from all over British Columbians to participate in this important process.

Live Audio Webcasts of Public Hearings

This year, the Select Standing Committee on Finance and Government Services was pleased to be the first parliamentary committee in the history of British Columbia to provide live audio feeds of committee proceedings — both from Victoria and from public hearing locations throughout the province. Webcasted via the Committee's homepage (http://www.leg.bc.ca/ budgetconsultations/), the addition of live audio feeds permit British Columbians from all corners of the province to hear what others have said during the budget consultations. All webcasts, plus complete meeting transcripts, are archived on the Committee's homepage.

Kelowna, and Vancouver. In total, the Committee heard 147 oral presentations at the eight public hearings.

WRITTEN SUBMISSIONS

The Finance Committee again encouraged British Columbians to submit their thoughts on the Budget 2006 consultations in writing. The Committee accepted submissions by fax, mail, and e-mail.

This year, we received 291 written submissions from all corners of the province. The written submissions covered a wide variety of topics, including post-secondary education funding, regional infrastructure projects, arts and culture funding, additional funding for equipment and assistive devices for people with disabilities, as well as suggestions for tax reductions and debt repayment. Figure 1 provides an overview of the written submissions received by geographic region.

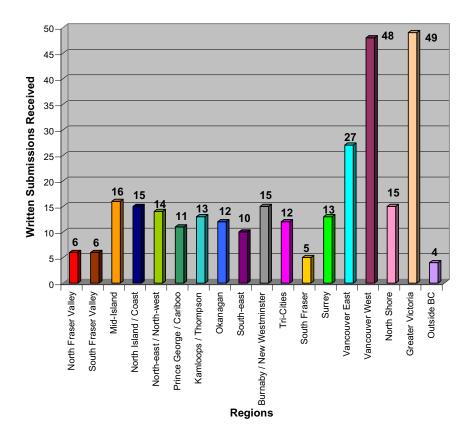


Figure 1: Written Submissions Received by Geographic Region

ONLINE CONSULTATIONS

Over the one-month consultation period (September 22 to October 23), close to 4,000 British Columbians took the time to fill out the questionnaire contained within the *Budget* 2006 Consultation Questionnaire, using the Finance Committee's online response form. The level of public interest in our work marks a record number of submissions received by a British Columbian parliamentary committee on any given topic — more than doubling the total number of Internet-based responses received in last year's budget consultation process. Figure 2 provides an overview of the online submissions received by geographic region.

The Committee would like to note that the information collected from the online response form does not constitute a statistically significant survey. Rather, the questions posed in the survey were designed to spark a discussion around key budgetary priorities. The quantitative data collected from our online response form constituted one element of the public's responses to the government's *Budget 2006 Consultation Paper*. Comments and suggestions provided by the public via the online response form were reviewed by the Committee and considered on par with written and oral submissions.

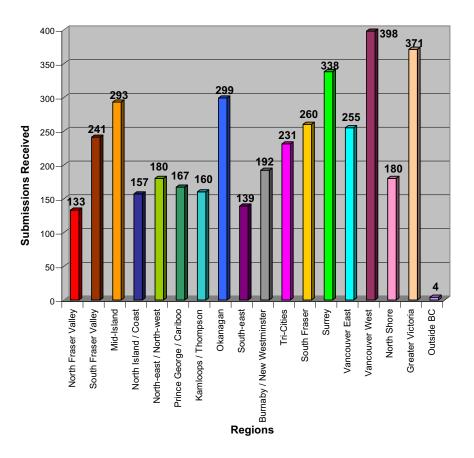


Figure 2: Online Responses Received by Region

Further information on written and online submissions received by region is contained in Appendix A. Complete lists of organizations and individuals who made an oral presentation at a public hearing, provided a written submission, or completed the Budget 2006 online questionnaire, are all included as appendices at the end of this report. The minutes, transcripts, and audio webcasts of the Select Standing Committee on Finance and Government Services' public meetings, as well as an electronic copy of this report, are available on the Internet at: www.leg.bc.ca/cmt.

SCHEDULE OF MEETINGS

September 21, 2005	Planning Session	Victoria
October 4, 2005	Briefing	Victoria
October 7, 2005	Public Hearing	Victoria
October 11, 2005	Public Hearing	Dawson Creek
October 11, 2005	Public Hearing	Prince George
October 12, 2005	Public Hearing	Smithers
October 12, 2005	Public Hearing	Kamloops
October 13, 2005	Public Hearing	Cranbrook
October 13, 2005	Public Hearing	Kelowna
October 18, 2005	Deliberations	Victoria
October 21, 2005	Public Hearing	Vancouver
October 26, 2005	Deliberations	Victoria
November 2, 2005	Deliberations	Victoria
November 7, 2005	Deliberations	Vancouver
November 14, 2005	Deliberations and Adoption of Report	Victoria

COMMENTS ON THE FISCAL PLAN

"... What I am trying to do as the Minister of Finance — and therefore looking at the next budget — is not only to follow the imperative of balancing the budget but also to try to balance all of the needs and issues that we see in the community." (Hon. Carole Taylor, October 4, 2005).

On September 14, 2005, the Minister of Finance, Hon. Carole Taylor, released the *Budget 2006 Consultation Paper*. The consultation paper — which is used to guide the Committee's public consultation process — asked for British Columbians' opinions on priority areas for fiscal plan surpluses in 2008/09; whether the government should maintain the practice of projecting both a healthy contingency fund and a forecast allowance; how to pay for infrastructure investments; and financial priorities for Budget 2006.

After reviewing the 4,400-plus submissions the Committee received, we attempted to make sense of the wide array of topics covered during the public consultation process. We were challenged to reconcile issues of both provincial and national importance (tax competitiveness, skills training, highway infrastructure), with those issues intrinsically personal in nature — from the listing of Alzheimer's medications on the provincial formulary, to requests for additional aid to support the developmentally disabled in smaller communities.

In every community to which we travelled and throughout the written and online submissions, we heard and read repeatedly the need to continue to enhance British Columbia's strong and vibrant economy, invest strategically in communities, and to provide people with the tools and services needed to excel.

There was a general consensus among the witnesses that the allocation of future surpluses to a single priority area is not an advantageous proposition. Instead, a clear message the Committee heard was that the public would like to see a balanced approach when allocating future surpluses. In particular, many of the online submissions highlighted the issue that the allocation of future surpluses should not be an all-or-nothing proposition. Rather, future budgets should strive to allocate surplus resources across the five noted target areas identified in Question 1 of the government's questionnaire: tax reductions, programs and services, public sector wage increases, new infrastructure projects, and paying down the debt. Here is a sample of the public's comments:

"We are pleased with the numerous positive actions that the government has implemented through the past several budgets. Our general response to question 1 is that the Board continues to recommend a balanced approach between tax cuts, prudent debt management and conservative spending increases." (Vancouver Board of Trade).

"A balanced approach by using any surplus to address each of these in a rank ordered fashion. Perhaps 1/3 to debt reduction, a small tax reduction (reduce the sales tax), then address the medical system and education system in modest ways and provide employees with a cost of living scale increase. Everyone would gain a bit by reducing tax burdens." (David Carter, Surrey). "Stay the course... pay down the debt, continue to increase funding for healthcare and education in a balanced approach." (Sean Walker, Surrey).

The Committee also heard a strong demand for continued consideration of the province's taxation structure, debt-to-GDP ratio, and regulatory policies; support for investments in the transportation and community infrastructure; and additional programs for persons with disabilities, students and families. Taken together, the Committee decided that our report would be built around the theme of balanced investments to enhance economic competitiveness, invest in physical and community infrastructure, and support necessary social programs for individuals and communities.

Building on this theme, the Finance Committee's recommendations address the following issues:

ENHANCING BRITISH COLUMBIA'S ECONOMIC COMPETITIVENESS

- A gradual reduction in consumption taxes, particularly to the provincial sales tax (PST) and property transfer tax, a review of the PST on legal services and the luxury surtax on passenger vehicles.
- Streamlining the provincial sales tax regulations for small business.
- Adoption of a long-term debt management plan.
- Tax credits and additional government support to encourage skilled trades training and cooperative education.
- Integration of internationally-trained medical doctors into our health care system.
- A fair and reasonable wage increase for public sector workers.

INVESTING IN PHYSICAL AND COMMUNITY INFRASTRUCTURE

- Enhance funding for environmental stewardship, including programs to enhance visitors' experiences in British Columbia's parks; renewed investment in the forest recreation program under the Ministry of Forests; funding for grass and range land management programs, and a review of staffing and program funding for environmental monitoring and conservation.
- Assistance for communities affected by the mountain pine beetle crisis in their efforts to diversify their economy.
- Financing new infrastructure projects across the province in order to enhance the movement of goods and services as well as commuter traffic.

SUPPORTING ACCESS TO NECESSARY SOCIAL PROGRAMS FOR INDIVIDUALS AND COMMUNITIES

- An examination of post-secondary tuition, per student funding allotments, and adult basic education programs.
- Support for the learning roundtable to examine issues of class size and composition, as well as a review of funding to offset rising energy and transportation costs faced by school districts.

- Support for the implementation of the early learning and child care agreement-in-principle with the federal government.
- Review of financial supports provided to persons with developmental disabilities.
- Review of funding provided for women in need, in order to provide a continuum of services and programs.
- Examine funding provided for arts programs and cultural infrastructure.

PRIORITIES FOR FUTURE FISCAL PLAN SURPLUSES

Question 1: Fiscal plan surpluses and increased revenues in 2008/09 are available for tax reductions, new or expanded services, wage increases for public sector workers, paying down the debt, new infrastructure or a combination of these items. Please rank these items in order of priority.

- Tax reductions
- New or expanded programs and services
- Wage increases for public sector workers
- Financing new infrastructure
- Paying down the debt

The focus of the first question in the government's *Budget 2006 Consultation Paper* pertained to the fiscal policies and programs the public would like to see implemented for future fiscal plan surpluses, starting in the 2008/09 fiscal year. As the government currently outlines revenues and expenses in three-year time increments, 2008/09 is the first fiscal year in which significant changes in policy relating to the allocation of fiscal plan surpluses may occur. The public was also asked to order these five priorities in order of importance.

In reviewing the oral, written, and online submissions received, it became evident that the vast majority of respondents were requesting the government to examine issues that have impacted the province's fiscal plan surpluses and increased revenues commencing with Budget 2006.

As a compromise, the Finance Committee decided to report on Question 1 by proposing several policies and programs that require both the short- and long-term attention of government. Having taken into consideration the importance of the five policy and program areas identified in the budget consultation paper, the Committee has decided to highlight the key programs and fiscal policies that we heard during the consultation process. However, a clear message we heard was that it is important to balance British Columbia's economic competitiveness with investments in physical and community infrastructure while ensuring proper social programs are available for individuals in their respective communites.

In addition to the options put forward in the budget consultation paper, the Committee also heard strong support for immediate increases to the budgets of the ministries of Advanced Education, and Education. We address these open-ended requests for increased funding in the Committee's response to new or expanded programs and services.

TAX REDUCTIONS

One clear message we heard throughout our budget consultations was the need for British Columbia to remain fiscally and economically competitive; not only with our neighbours to the east and south, but also on an international scale. We heard that in order to attract investment in different sectors and different regions of the province, it is important for government to monitor taxation levels to ensure competitiveness with other jurisdictions. Here is a sample of what we heard:

"We would encourage the government to keep monitoring tax rates of our major competitors to ensure that we retain or increase British Columbia's competitiveness." (Hayes Stewart Little & Co.).

"Tax reduction should mainly be focused on corporate tax to make BC competitive on a world level." (Douglas Lee, North Vancouver).

"With Alberta as our neighbour, we are in competition with them in a number of areas skilled labour, development projects, research and development. We cannot afford to become less competitive by allowing our deficit to grow and our taxes (including sales tax) to get too out of line." (Chris Reniers, Coquitlam).

PROVINCIAL SALES TAX

PST Reduction

One topic we heard again and again during the consultation process was a desire to reduce the Provincial Sales Tax (PST) from 7 percent to 6 percent over the next two fiscal years. We heard from retailers and individuals that a reduction of the PST by one-half of a percentage point over each of the next two fiscal years would be a sensible suggestion for returning surplus money back into the hands of British Columbians. In addition, a gradual reduction of the PST would stimulate retail sales and provide a distinct benefit to lower-income families. Below are a few of the comments we received:

"Retailers believe that the economic stars are aligned. This is an ideal time to reduce the PST. We feel it will stimulate the economy and create jobs." (Retail BC).

"A sales tax reduction would be the best tax reduction to stimulate the economy." (Douglas Cochrane, Nanaimo).

"A sales tax reduction would be ideal. It will benefit all income levels, businesses and individuals." (Michael Saufferer, Kelowna).

PST Simplification

During the consultation process, we heard expressions of support for the government's program to reduce the complexity associated with the collection of the PST. We heard from a variety of organizations and businesses — from lawyers to clothing retailers, hoteliers and automobile retailers — that the red tape associated with the collection of the PST was overly complex and required streamlining. However, the Committee also heard that as changes to PST collection rules have a significant impact on retailers, any regulatory reform program must be comprehensive and fair. The specific suggestions we heard included:

"I think it is important that any review and change of the rules be done thoughtfully. Businesses invest a lot in learning the rules. When the rules change, even if they're simplified, that change imposes a burden, so it's important that it be done correctly and thoroughly the first time around." (Canadian Federation of Independent Business).

"Hotels in B.C. currently pay provincial sales tax on in-room consumables — things like

shower caps, shampoos, soaps, sewing kits and all these amenities that we provide to our guests. They're a part of the total experience, and as such, we feel this is unfair taxation....We estimate that eliminating the PST on in-room consumables will cost the government approximately \$7 million." (Oak Bay Beach Hotel & Marine Resort).

PST on legal fees

Associated with the government's PST streamlining program, we heard from the legal profession and the business community that the collection of PST on legal services should be reviewed to ensure fairness:

"The tax on legal fees is incompatible with the government's goal of creating a competitive business environment in BC. The tax inflates the cost of doing business in British Columbia, relative to other jurisdictions where no such tax is imposed, notably Alberta and Ontario. We recommend that the provincial government eliminates the seven percent social service tax on legal services — the only professional services in BC subject to the sales tax." (Canadian Bar Association, British Columbia Branch).

PROPERTY TRANSFER TAX

A recommendation put forward by both the real estate industry and individual citizens was a call for raising the threshold for first-time home buyers to qualify for an exemption to the property transfer tax (PTT), with the eventual goal of removing the tax from all real estate transactions. We heard that both the rules and the inadequacy of current PTT exemption levels have significantly reduced the number of first-time home buyers qualifying for PTT exemptions. This issue has been exacerbated by the strong housing market resulting in dramatic increases in housing prices over the last few years. As such, home ownership for many housing types remains firmly out of reach of median income earners in British Columbia. These witnesses' specific ideas were:

"The British Columbia Real Estate Association recommends that the provincial government review the property transfer tax — in consultation with the BCREA and other sector groups — to determine the tax's broader economic impact and identify alternative sources of revenue, and that government table a plan to eliminate the tax, or at the very least, significantly reduce it." (British Columbia Real Estate Association).

"We are recommending that you raise the exemption ceiling to \$375,000 (for first-time home buyers) and we believe that the price ceiling should be adjusted every year." (Real Estate Board of Greater Vancouver).

"With sky-rocketing home prices in many parts of BC, it is time to eliminate or reduce the property transfer tax." (Gordon Roberts, Vancouver).

LUXURY SURTAX ON NEW VEHICLES

Another recurring issue the Committee heard was a request from the province's new car dealers to remove the luxury surtax on vehicles. The presenters reiterated their position of previous years that the surtax on luxury vehicle penalizes consumers in rural British Columbia who must, out of necessity, buy more expensive vehicles — usually a truck — for work and for

their families. The new car dealers proposed that a possible alternative to the complete repeal of the tax would be to exclude the surtax on the purchase of all trucks.

"Purely and simply, this tax should be eliminated. A possible interim approach would be to eliminate the tax on all trucks, which are often used as both a work and primary vehicle in rural British Columbia, and to raise the threshold on other vehicles to a more realistic level." (New Car Dealers Association of BC).

RECOMMENDATIONS ON TAX POLICY

The Committee recommends that:

- The government continue to monitor provincial taxation rates to ensure taxation levels remain competitive vis-à-vis competing jurisdictions in North America.
- The government consider the gradual reduction of the Provincial Sales Tax (Social Service Tax) to 6 percent based on current fiscal projections. In addition, the government continue to pursue the provincial sales tax streamlining initiative, in an effort to provide clear, uncomplicated rules concerning PST collection while reducing the administrative costs to small business.
- The government examine the removal of PST on legal services in British Columbia.
- The government review the exemption levels for first-time home buyers under the Property Transfer Tax with a view to making homes more affordable for first-time home owners.
- The government review and consider either the removal of the luxury vehicle surtax, or the increasing of the surtax threshold, on trucks or vehicles built on truck frames.

New or Expanded Programs and Services

Another clear message that the Committee heard throughout our public consultations was the need for the government to make several strategic investments in the following areas: professional development programs and skilled trades training, advanced education, K-to-12 education, early child development and child care, community living services, women's services, cultural infrastructure, environmental stewardship, and specific requests relating to the mountain pine beetle crisis.

PROFESSIONAL DEVELOPMENT AND SKILLED TRADES TRAINING

The Committee heard that the government should take on a greater role in coordinating efforts to integrate internationally trained medical professionals into British Columbia's medical profession. In addition, a key message put forward by the business community, educators and professional associations is that British Columbia is facing a looming shortage of skilled tradespersons due to a strong demand by industry. We heard that government must continue to do even more to enhance opportunities to attract and train skilled tradespersons and professionals by making both apprenticeship training and co-operative education tax credits available for employers.

MEDICAL PROFESSIONALS

The Committee was struck by the difficulties faced by foreign-trained medical professionals in gaining the requisite training to be licensed to practice medicine in British Columbia. In particular, we heard there exists a shortage of residencies available for internationally trained medical graduates. We also heard there is an imminent need to find solutions for assessing foreign medical credentials and that the introduction of paid clinical trainee positions would provide internationally trained doctors with local experience, while undergoing the skills assessment process. The specific suggestions included:

"Increasing the number of residency training positions for internationally trained doctors, expanding the federally-sponsored assessment process and helping the regulatory body become familiar with the medical systems in BC's primary immigration countries would go a long way to addressing the current medical doctor shortage and the inequalities of the current system." (Dr. Elisson Rouhana, Burnaby).

Apprenticeship training tax credit

The Finance Committee heard that one area in which the government can stimulate the growth of skilled trades training in British Columbia is to provide businesses with an apprenticeship training tax credit based on the model in place in Ontario. Under that system, the government would refund 25 percent of salaries and wages paid to an eligible apprentice in one of over 100 qualifying skilled trades. This credit would increase to 30 percent for small businesses. Some of the comments we received included:

"To move forward to having a healthy trades training system in the province, it is critically important that government address the cost of training apprentices, both in time and money through a training tax credit. We would recommend the tax credit be available to employers on an equal basis, regardless of company size." (Northern B.C. Construction Association). "If this government is truly committed to increasing the number of skilled tradespeople in this province, they must take the steps necessary to support those employers who are prepared to train." (British Columbia Construction Association).

"We need to find a way to encourage small businesses to take on apprentices and keep them from being "poached" by a larger firm once they are trained." (Prince George Chamber of Commerce).

"We recommend that we get a tax credit or some kind of a training benefit for training these young kids. The trades are a great career path to get into, but training costs money." (Canadian Home Builders Association of British Columbia).

Co-operative education tax credit

The Committee received several proposals to expand the number of co-operative education opportunities available to students. We heard from both university co-o program coordinators and from business organizations that a new co-operative education tax credit would assist in alleviating the decline in co-op placements in British Columbia. Here are examples of the suggestions:

"Small Kamloops companies need skilled workers to grow. Over the last four years, very few wage subsidies have been available, and as a result, many companies have not been able to employ co-op students. I urge the government to consider a tax credit to companies who employ co-op students." (Nancy Bepple, Kamloops).

"The Greater Victoria Chamber recommends that the government introduce a co-op tax credit to BC business employers equal to 15 percent of wages paid to qualified co-op students for work placements, capped at \$1,500 per student, and that co-op work terms count towards completion of a post-secondary co-op education program at a qualifying B.C. university, college or institution." (Greater Victoria Chamber of Commerce).

"We would encourage the government to increase the number of co-op placements within government across the province as part of your budgetary process over this next year and in the years to come, as one of the ways of solving some of the succession planning in the public service. We think that co-op education is a model that government would want to promote and to invest in, in order to address the trades and skills shortages that are looming." (Canadian Association for Co-operative Education).

POST-SECONDARY EDUCATION

With respect to post-secondary education, the Committee heard concerns from university administrators and student organizations about the current allotment of per student funding provided to universities and colleges. Presenters at public hearings also asked the government to examine whether the current tuition fee schedules were inhibiting students from pursuing a post-secondary education. In addition, requests were made to eliminate tuition fees charged for adult basic education programs.

Per student funding

The Committee heard from key stakeholders in the advanced education sector that the government should increase the per student funding allotment for colleges and universities in order to cover inflationary costs. The comments included:

"Government must ensure that inflationary costs are covered in annual operating grants." (British Columbia College Presidents).

"The provincial government has given us new duties, new obligations, and those are going to cost money. We want to be really clear that even though we support the fact that the creation of the university on its own may have opened up a lot of financial possibilities for us, including fundraising, we still think there has to be a commitment by the government to recognize our increased mandate through an increase in our operating grant." (Thompson Rivers University Faculty Association).

"It is important to make sure that per-student funding is at a level that allows the institution to be able to afford to offer a broad range of courses and credentials, without being pressured to increase tuition fees. It is crucial that per-student funding be increased to ensure that the cost of developing much-needed infrastructure projects, such as a new library, is not passed on to the shoulders of students. Furthermore, increased per-student funding will also ensure that students in the Kamloops region can access vital programs such as apprenticeship and trades training courses." (Cariboo Students Society).

Post-secondary tuition

The Committee received several submissions applauding the government's decision to freeze tuition fee increases to the rate of inflation. Some witnesses also pointed out that the increased cost of post-secondary education has been a factor in declining enrolments in several institutions. The suggestions we heard called for an immediate reduction in tuition fees for post-secondary students. Among the suggestions we heard:

"The announcement of a cap on tuition fee increases to the annual rate of inflation demonstrates the government recognizes the hardships that have been imposed by high tuition fees. Students congratulate the government on this decision, and we look forward to seeing this cap enshrined in legislation to provide further assurance to students and their families that they will not again experience the unprecedented tuition fee increases of recent years. Now we can go forward and work together to make post-secondary education even more accessible to average British Columbians in the form of multi-year legislation that reaffirms the tuition fee cap for this year and introduces tuition fee reductions, starting in September 2006. An investment of just \$101 million would enable the government to fund a freeze on tuition fees for the next two years and still maintain anticipated service levels." (Canadian Federation of Students, BC Office).

"The cap has shown students that the government now realizes the hardships put in place by massive tuition fee increases. Now the province needs to take further steps and reduce tuition fees." (College of New Caledonia Students' Association).

"Children are our future. Support public education at all levels. Post-secondary education should be funded at a much higher level. Young people should not have to bear the burdens of crippling debt to receive post-secondary training." (Susan Darlington, Duncan).

Adult basic education

Several organizations in the post-secondary education sector made submissions calling for the abolition of tuition fees on adult basic education programs. We heard the program is of particular benefit to mature students seeking necessary prerequisites before entering post-secondary programs. Here is an example of what we heard:

"Adult basic education (ABE) programs are so important for ensuring that the students who have the least amount of education are able to access the B.C. post-secondary system. ABE allows for students to graduate from high school in an environment more acceptable to adult academic learners in a high school." (UBC Students Union – Okanagan).

K-TO-12 EDUCATION

This year, the Finance Committee conducted its consultations on the *Budget 2006 Consultation Paper* against the backdrop of a labour dispute involving BC's teachers. On October 13 and 14, 2005, we observed a significant increase in responses to our online questionnaire, relating to the need for more education funding — specifically to class size and class composition.

At the Committee's public hearings, we also heard from school administrators that government should review its funding commitments relating to escalating heating and transportation costs, particularly in northern and rural school districts.

Class size and class composition

The issues of class size and class composition were cited frequently by online participants as an area requiring attention in future provincial budgets. We heard from both parents and teachers alike that the government should continue to ensure that the best learning environment is provided for both elementary and secondary school students. Here are some of the specific comments we heard:

"I would like to see more emphasis put on addressing the health and education crisis in rural communities." (Wayne Lundeberg, Nelson).

"I would like to see the government take an interest in our future - that means helping teachers, students, and parents by way of reducing class sizes and by increasing the funding for special needs and learning disabled children. Let's make our students a priority - they are our future!" (Fern Imrich, Coldstream).

"Putting money into reducing class sizes and class configuration in order to improve learning conditions for students would be the best way to spend this money." (Pat Farmer, Abbottsford).

Rural school district funding

The Committee received several submissions that examined issues pertaining to rural and northern school districts. Two issues in particular were raised by school districts in Prince George and north-eastern British Columbia. First, we heard the existing formula for determining transportation funding in rural and remote districts does not take into consideration declining enrolments. Second, we also heard that rising energy costs are having a detrimental impact on the budgets of school districts. Here are the comments we heard from northern school districts:

"The cost of circular travel in rural and remote areas needs attention. Funding is required to have the province's students, who live in isolated areas, interact through sports, culturally, and through the arts.... Bus trips for students cost several hundreds of dollars per trip with many trips, recognizing the number of students involved, required throughout the year." (School District No. 60 – Peace River North).

"If you look at our statistics on students, since '96 we have lost almost 23 percent of our students. That's a huge drop in our population. If we look at the graphs of students in various grades, we can only forecast that we will continue to decline in enrolment. The issue with that is when you decline in enrolment, you don't necessarily reduce transportation costs, because you're still pulling students from the same vast area. If anything, the percentage of our funding may have to increase for transportation, based on the number of students we have. In essence, it's a double whammy." (School District No. 59 – Peace River South).

"School districts are major consumers of energy, and we need to have some kind of a break on this — whether it's a temporary blip or what's going on, it's a real hardship for us because the dollars we have to put into furnaces or to lighting or to the gas tanks on the school buses have to come from somewhere. The only place it's coming from is really the classroom." (School District No. 57 – Prince George).

CHILD CARE

The Committee received several co-ordinated written and online responses in favour of increased spending on a publicly-funded, community-delivered child care system. In light of the recent agreement-in-principle on early learning and child care between the governments of Canada and British Columbia, we received submissions that asked for the new federal dollars to be targeted at reducing child care user fees and increasing the wages of child care providers. We also heard that the government should evaluate proposals for regionalized governance and local service delivery models for the Ministry of Children and Family Development. The comments we received include:

"We need to build a quality, publicly-funded, community-delivered child care system in Canada. We call on the Finance Committee and the BC government to: use provincial surpluses to: restore the \$40 million cut from BC's own spending on child care since 2001/02; use the federal dollars for early learning and child care to bring daycare fees down and wages up; develop child care policy and spending that shifts the cost of child care from user fees to public funding; and ensure that every aspect of the BC child care plan and every dollar of spending on child care improve and sustain quality licensed child care services." (Coalition of Child Care Advocates of BC).

"We would like to see a strong commitment to early childhood development, including ensuring that all federal early learning and child care funding goes to its stated purpose, and restoration of the provincial financial contribution to child care to its 2001 levels." (First Call: BC Child and Youth Advocacy Coalition) "Our budget should include support for universal, quality, affordable childcare and services to children and families. Meeting the needs of these children when they are young will save this province so much in the future. There is an extreme lack of childcare in rural communities and not many will take on the role of registered home day cares." (Cindy Lise, Duncan).

"I strongly believe that the capacity for local and regional governance for all children already exists in all of the five regions of the province and should be implemented in 2006. We need to go to the people who live in the communities, who know the issues, and for them to find the solutions." (Clifford Dezell, Prince George).

COMMUNITY LIVING SERVICES

The Finance Committee received many submissions that addressed the issue of additional supports for people with developmental disabilities. The submissions we received covered three themes: sufficient program funding for rural communities; requests for an additional investment into the Community Living Restructuring Fund; and an additional allocation of funds for Community Living BC to address the critical needs of people on waitlists.

Rural community living services

The Committee was particularly struck by a submission we received from the Smithers Parent/ Caretaker Coalition. The coalition expressed concern about the lack of services available in the area for developmentally disabled individuals, particularly when compared to the services offered in urban centres. The witnesses' specific suggestions were:

- "Special and substantial allocation of funds available to rural areas to allow the same benefits that are available in the urban centres on a pro rata basis.
- Community Living BC to recognize the discrepancies that exist in allocation of funding and fund a pilot project to rectify the problem in rural areas.
- Funding be made available for the construction of safe and secure housing for the special needs individuals living in the area.
- Funding be made available to acquire, renovate, operate and maintain the vacant Chandler Park Middle School as a learning, administration and activity centre for developmentally disabled individuals and other community users." (Smithers Parent/ Caretaker Coalition).

Community Living Restructuring Fund

Another area of concern expressed by the community living sector was the need for a reinvestment into the community living restructuring fund. The purpose of the fund is to provide grants to adults with developmental disabilities, families of children with special needs, and service providers during the transition of community living services in British Columbia. Some examples of grants administered by the fund include: wheelchair accessible bathrooms and vehicles, ramps, hallway widening, and suites for caregivers and youth transitioning into adulthood. Below are some of comments we received:

"We call on you to invest \$10 million in the community living restructuring fund – a proactive fund that helps families make the adjustments they need to support their children at home." (BC Association for Community Living).

"Our funding proposal requests consideration to:

- Commit to ongoing flow-through funding of \$10 million per year for the next three years, to be utilized in the same manner as the existing community living restructuring fund.
- Establish a permanent endowment fund with a commitment to invest \$5 million per year for the next five years, commencing April 1, 2005. The skilled investment expertise from the Victoria Foundation should enable the fund to become self-sustaining in a timely manner." (Community Living Restructuring Fund).

"To address some of the more basic struggles and challenges faced by families, an investment of \$10 million into the community living restructuring fund will ensure that individuals will be able to remain in their family homes for a longer period of time." (Vela Microboard Association of BC).

Community Living BC

The Committee also received submissions from advocates for persons with developmental disabilities requesting that significant resources be allocated to Community Living BC, the Crown corporation responsible for providing services to the individuals and families living with developmental disabilities. In particular, the submissions on this topic indicated that additional funds should be provided for income supports (such as increases to the shelter allowance, earnings exemptions for couples, job training services), and increased commitments for inclusive education. Below are a few of their comments:

"It is critical that adequate funding in the Ministry of Children and Family Development be a priority, now and on an ongoing basis in order to: address waitlists for services and sustain social services for people with developmental disabilities." (BC Federation of Families Society).

"I am under the impression that \$60-\$70 million added to the annual budget of the new Community Living BC (CLBC) will help ensure its success. That amount is not a very big percentage of the projected \$1.3 billion surplus. I really support the creation of CLBC and very much want it to be successful. Hopefully you can assist them with a little bit more funding." (Richard Ashton, Mission).

"Waitlists for adults with developmental disabilities need to be addressed. There is a critical shortage of services to these individuals and they are not being included as citizens in our province. Please make this a top priority for the coming year's budget." (Patricia Stuart, Gibsons).

"I would like to see more money put towards Community Living BC to ensure the success of the huge, very badly needed change that is currently taking place in the ministry. We need to ensure we are providing service based on individual needs and not how they may fit into some 'box'! We need to help them to live as independently as possible, and with dignity and respect." (Bonnie Fallowfield, Quesnel).

WOMEN'S SERVICES

The Committee received submissions for additional resources to be provided to organizations helping women leave abusive relationships. One specific request was for the restoration of funding for local crisis lines and sexual assault centres to augment the services provided by VictimLINK:

"In Kamloops our sexual assault centre efficiently and effectively ran a 24-hour-a-day, 365-days-a-year crisis line for this community and surrounding region for more than 20 years, utilizing approximately 70 Kamloops volunteers annually with these funds. From 1997 to 2003 our crisis line was the only crisis line serving this region. Now Kamloops is one of the only communities of its size in Canada with no crisis lines, no information lines and no suicide lines. We now strongly urge the B.C. government to promptly return all of the program funding eliminated from sexual assault centres across the province in the spring of 2003 back to sexual assault centres so that we can reinstate essential and very needed services." (Kamloops Sexual Assault Counselling Centre).

Cultural Infrastructure

The Finance Committee received many requests from the arts community for an increase in the per capita spending on the arts in British Columbia, as well as increased funding to build and support cultural infrastructure across the province. We also heard requests for support of the creation of two new museums. Some of the comments we received were:

"To ensure an adequate investment in communities throughout British Columbia that seek to realize the social and economic benefits of the arts, the Greater Vancouver Alliance for Arts and Culture is seeking all-party support for an investment of \$10 per capita, through the British Columbia Arts Council, and significant investment in cultural infrastructure across the province." (Greater Vancouver Alliance for Arts and Culture).

"It is our belief that the arts have intrinsic value to our citizens and our society. Access to and being involved with the arts has a lasting and transforming effect on many aspects of our lives." (Arts Action BC).

"When developing your recommendations for the 2006 budget, please consider some local solutions. Organizations like the Railway and Forestry Museum are creating opportunities for our community. We're drawing in net funding from outside our region and spending it almost entirely locally...By appearing before you today, we hope that, of course, you'll come knocking on our door to assist in the first phases of our project." (Prince George Railway and Forestry Museum).

"The Britannia Earth and Mineral Discovery Centre ... is an initiative to clean up the site, turn it into an interpretive centre, turn it into a showcase, turn it into a museum and turn it into basically an icon of sustainability in the minerals business. The provincial government has committed some funds. We're just suggesting — the project is about \$35 million — that the best way to fund it is \$10 million from the province, \$10 million more from industry and \$10 million from the federal government. (Northgate Minerals Corp).

PARKS AND CROWN LAND MANAGEMENT

The Committee received many submissions relaying concerns about the environment, particularly concerning the management of British Columbia's parks system and Crown land in general. With respect to BC's parks, the funding requests expressed a desire for greater staffing — in terms of parks maintenance and enforcement, as well as the restoration of interpretive programs. The public requested a greater staffing complement to ensure that activities taking place on Crown lands remained in compliance with the regulations in place.

BC Parks

One clear message we heard is that British Columbians are extremely proud of the provincial parks system. However, we also heard a theme that the government can do more to enhance visitors' experiences when they visit a BC park. In particular, we heard that the public would like to see the government invest more into parks infrastructure, provide greater access to educational materials, and provide enhanced enforcement within parks boundaries. Some of the comments we received included:

"We recommend a budget increase in the order of \$12.5 million for visitor information staffing and programs, backcountry rangers, conservation officers and for repair and replacement of park facilities. To put this in perspective, \$12.5 million is no more than a rounding error in the budget of the Ministry of Health. Encouraging people to visit parks is a step towards healthy living." (Federation of British Columbia Naturalists).

"I am really concerned with the lack of budget allocation to environmental issues. I would like to see the government spend more money in that area, as well as educating our kids about environmental issues as well as sustainable solutions." (Bianka Sawicz, Vancouver).

"Re-positioning parks fits with the government's great goal of leading the world in sustainable environmental management." (Bob Peart, Sidney).

Forest recreation program

The Finance Committee received numerous submissions that spoke about a renewed investment in the forest recreation program. The program, administered by the Ministry of Forests, provides residents and tourists camping and other recreational opportunities at more than 1,100 sites and 500 trails across British Columbia. Although the government has announced increased funding and staffing for the forest recreation program, we heard that a greater investment is required to maintain and upgrade facilities in heavy-use areas. Here is a sample of the proposals that we heard:

"We were pleased by the Ministry of Forests' budget announcement that the forest recreation program funding will be increased to \$6 million by the 2006/07 fiscal year, but feel that the delaying of growth of funding to that level until the start of the next fiscal year will result in further deterioration, loss of recreation opportunities for residents, and loss of potential tourism revenues. The current funding plan is causing economic loss." (BC Wildlife Federation). "The Rocky Mountain Forest District is one of the most heavily used forest recreation areas with 600,000 visitors yearly to 113 recreation sites and 91 trails. There is one staff member tending to the program with the region receiving \$107,000 per year in funding. The forest recreation program should be something of which we are proud." (Cranbrook Community Forest Society).

Crown rangeland management

During the public consultations, the Committee received several submissions concerning the management of the Crown range resource. We heard of several pilot programs designed to promote ecosystem restoration, particularly on Crown rangelands in the interior and Rocky Mountain Trench. Among the suggestions we heard:

"The Grasslands Conservation Council proposing a collaborative and proactive approach to working with government to achieve common goals and objectives, namely: sustainable management and conservation of rangeland ecosystems; ensuring the scientific information and tools are available for land-use planning; limiting the diverse effects on the environment and on grasslands; and promoting sustainable agriculture. We are requesting \$300,000 per year for three years to complete these objectives." (Grasslands Conservation Council of British Columbia).

"The importance of the range resource to the East Kootenay public cannot be overstated. Neither can the difficulty of addressing the fundamental management problems. The Trench Society proposes that \$80,000 yearly funding to the Rocky Mountain Forest District for one restoration program support staff, and a grant of \$80,000 to investigate the potential of small wood utilization in the Trench." (Rocky Mountain Trench Natural Resources Society).

We also heard during our consultation process of the need to continue working towards both the completion and implementation of land and resource management plans (LRMPs) in the province. In particular, we received requests from some residents of the Sunshine Coast for financial assistance to develop a comprehensive land use plan for that region. Here is a sampling of the submissions we received:

"The people of the Sunshine Coast need the assistance of government to resolve land use conflict in order to achieve economic certainty and a sustainable future in our area. Please accept our recommendation that the initiation of a Sunshine Coast LRMP be given a priority ranking for use of the anticipated budget surplus and/or a priority for the 2006-2007 budget." (Sunshine Coast Conservation Association).

"We are very much in favour of business and economic prosperity. We run our own business and are very interested in vision and sustainable development. We believe that the Sunshine Coast has to develop, but it has to do it in a way that is managed, so that we can all have some security for our futures." (Sue Leather, Sechelt).

Environmental monitoring

A number of individuals and organizations also called for increased investment in various aspects of environmental monitoring and enforcement. In particular, we received several responses asking for increased vigilance in protecting our freshwater resources from sewage and pollution, as well as calls for more conservation officers. We also heard of the need for an increased emphasis on remediation of contaminated sites and water courses. Below are a few of their comments:

"Funding is urgently needed to survey the conditions of fresh water in this province, with more funds required for remediation." (Shuswap Lake Coalition).

"The resource industries are the primary engines of economic wealth in this province. It's critical that the water monitoring program is maintained for sustainable economic development and environmental protection." (Water Highway BC Society).

"I would rank as a top priority strengthening environment-related ministries to be able to enforce regulations and do proper research on environmental impacts of development." (Jim Breadon, Vancouver).

"I believe that sustainable water management is an area of opportunity and should be given the resources to secure this most fundamental resource for future generations, and as a foundation for a vibrant economy." (Oliver M. Brandes, Victoria).

Mountain Pine Beetle Outbreak

Community restructuring

A clear area of concern in the province's interior communities is how to best assist communities in transition as a result of the pine beetle outbreak. A few of the specific specific suggestions we received include:

"The mountain pine beetle is ravaging our schools grounds. Last year, we took 3,000 pine trees off school property in the Prince George area. The net cost for removal is \$40-50 per tree and an estimated over half a million dollars for a total removal program. This represents one sixth of our annual facility grant. We need some help, as we not only have to pay for removal, but we would like to be able to plant something for the next generation and as windbreaks." (School District No. 57 – Prince George).

"The movement of goods through Prince George is a major issue because of the havoc logging trucks are causing on the road due to the mountain pine beetle. We need to see Highway 16 upgraded." (Prince George Chamber of Commerce).

Pine beetle wood stumpage fees

Another area of concern expressed by interior forest companies is the distortion of the comparative value pricing in the stumpage fees collected from beetle-damaged wood. We heard several presentations on how "water-bedding" on the collection of stumpage fees is harming the pricing of sawlog grade wood. The Committee heard support for the Minister of Forests' commitment to address this issue in the near future. Among the comments we heard:

"A new timber pricing model is proposed for April 1, 2006. It must be reflective of harvesting challenges and landscape diversity. It must also reconcile rates paid per cubic metre for low cost, highly mechanized systems in the north with the more costly manual systems in the south. The clear message we would like to give the Finance Committee is that the comparative value pricing system is broken...and needs to be fixed." (Tembec Industries Inc.).

"The mountain pine beetle infestation continues to distort a key parameter – the waterbed – within the comparative value pricing (CVP) model. An abundance of dead pine sawlogs sold at a statutory minimum rate of 25 cents a cubic metre shifts the stumpage burden from those with lots of dead pine to those with relatively little dead pine. As a result, this latter group, which includes Interior Lumber Manufacturers Association members, pay more stumpage than they otherwise should. The government has addressed this inequity in part with an interim adjustment to CVP. The long term solution is to eliminate this sawlog grade altogether and price new sawlog grades at their true market value. It is absolutely imperative that the government meet their goal of fixing this problem by April 1, 2006." (Interior Lumber Manufacturers Association).

RECOMMENDATIONS ON NEW OR EXPANDED PROGRAMS

The Committee recommends that:

- The government work with the College of Physicians and Surgeons of British Columbia to consider increasing the number of residency positions for internationally-trained doctors and encourage the federal government to expand the federally sponsored assessment process of physicians' credentials.
- The government consider developing both apprenticeship training and co-operative education tax credits to assist employers with the costs associated with skilled trades and co-operative education programs.
- The government review the per student funding allocation for British Columbia's colleges and universities to ensure that new post-secondary education spaces — including skilled trades training spaces — are sufficiently funded. In addition, the Committee recommends that the government consider eliminating fees charged to students for adult basic education. Furthermore, the Committee recommends that the government examine the total costs associated with post-secondary education for students — including student fees, grant programs, student housing, and textbooks.
- The government continue to work with education partners through the learning roundtable to address issues relating to class size and class composition.
- The government consider increasing funding to school districts to offset rising heating and transportation costs, particularly in northern and rural regions of the province.
- The government continue to work with the Government of Canada on the implementation of the early learning and child care agreement-in-principle, as well as consider reinvesting provincial funds for child care, and to explore ways of expanding child care options for families in British Columbia.
- The government consider additional funding for the transformation of services to the developmentally disabled and their families, including support for families in rural communities and renewed investment in the Community Living Restructuring Fund. The Committee also endorses government reviewing its financial commitment to Community Living BC, in terms of assessing whether additional funding is required and whether the organization has the requisite autonomy to allocate said funds to those in need.
- The government consider the full range of women's services with a view of ensuring a continuum of services and programs are in place for women in need.
- The government consider increasing funding for arts programs and cultural infrastructure.
- The government consider increasing spending in the area of environmental stewardship: including programs to enhance visitors' experiences in British Columbia's parks; a renewed investment in the forest recreation program under the Ministry of Forests; funding for grass and rangeland management programs, and increased staffing and program funding for environmental monitoring and conservation. In addition, the Committee recommends that government investigate setting aside resources to complete land and resource management plans across the province.
- The government continue to address immediate and long-range concerns that have emerged as a result of the mountain pine beetle outbreak, such as the extraordinary circumstances faced by school districts in tree removal and replanting. In addition, the Committee urges the Ministry of Forests to expedite its examination of the comparative value pricing model and its impact on interior lumber manufacturers.

Report on the 2006 Budget Consultation Process

WAGE INCREASES FOR PUBLIC SECTOR WORKERS

The Committee heard from many witnesses that a portion of future fiscal plan surpluses should be allocated to reasonable wage increases across the public sector. It was clear from the many online comments that there existed broad-based support for the government's previous zero wage increase mandates, but also recognition that public sector workers have experienced a decline in their take-home pay as a result of inflation. The Committee heard general consensus that public sector wages should increase approximately at the rate of inflation, subject to the province's fiscal situation. In addition, the Committee heard that in areas that face recruiting difficulties — such as management, professional, and technical occupations — the government should have the flexibility to develop market-based compensation adjustments. Here is a sample of the comments we received on this topic:

"Wages of public sectors employees in B.C. must be a worthwhile incentive to attract and retain professionals and thus creates positive impacts on mid- and long-term overall economic performances of this province. (Gaston B. Hotton, Dawson Creek).

"We would consider spending increases in the magnitude of 1 to 2 percent per year to be reasonable over the next two years. Given that a significant proportion of the costs for these areas are in wages, we acknowledge that some additional amounts will be required for public sector wage increases." (Vancouver Board of Trade).

"We're saying that now that there's a surplus, it's time to share the wealth more widely and, particularly, with those who are least fortunate in our society and with working families who've lost ground as a result of policies such as wage freezes or wage rollbacks in the past four years." (B.C. Government and Service Employees Union).

While the Committee heard that the public was largely in favour of reasonable wage increases in line with the rate of inflation, we did hear some calls for continuation of the existing public sector wage guidelines. Here is a sample of a contrarian submission we received on this topic:

"In our members' view, the private sector should lead, not follow, the public sector wages because it's the private sector that's generating the wealth. Over time, as the economy grows, of course, everyone's wages can go up. But in the short term, to make this wage gap even wider, in our members' view, is completely inappropriate." (Canadian Federation of Independent Business).

RECOMMENDATION ON WAGE INCREASES FOR PUBLIC SECTOR WORKERS The Committee recommends that:

• The government establish fair and reasonable wage guidelines for its negotiations with public sector workers.

FINANCING NEW INFRASTRUCTURE PROJECTS

Another common theme we heard as we conducted our public hearings throughout the province was the need for increased investment in our transportation infrastructure. The presenters' primary concerns were that key stretches of highway are at or near capacity, and that some sections of existing roads are unsafe.

The Committee heard two clear messages relating to transportation infrastructure investments. First, in order to ensure timely goods movement to and from greater Vancouver area ports, and to reduce commuting times across the region, the government should continue to invest and develop the three lower mainland highway projects outlined in the Gateway program. Second, the Finance Committee also heard a clear message that significant transportation projects are also required across the province. We heard of the need for increased capacity on east-west provincial highways connecting to Alberta (Highways 2, 3, and 16), as well as support for developing an inter-modal inland port strategy. We also received submissions requesting support for airport expansions to bolster regional economic development and tourism.

GATEWAY PROGRAM

A recurring theme in the oral, written and online submissions was for accelerated investment in the Gateway program. The three components of the Gateway program — Highway 1 and Port Mann Bridge expansion, North Fraser Perimeter Road Project, South Perimeter Road Project — received significant support from the business community and from residents of greater Vancouver. The announcement of \$590 million for projects relating to the Gateway program by the Government of Canada further enhances the national importance of these projects to reduce regional congestion, and improve the movement of people, goods and transit throughout Greater Vancouver. Here is a sample of views:

"We have an infrastructure crisis in the Lower Mainland (South Fraser/Port Mann). Even if construction costs are significant, doing nothing is no longer an option. Lost productivity due to traffic gridlock has probably already cost the province more than infrastructure will." (Kathy Doyle, Surrey).

"We need the twinning of the Port Mann Bridge desperately as soon as possible." (Kathy Lowe, Chilliwack).

"The highway transportation system, in particular the Port Mann Bridge, is in need of expansion to handle the ever-increasing amount of traffic." (Kolburn Hughes, Abbotsford).

"We recommend that the government continue to work with municipalities and other groups involved in improving transportation in the province — especially the reduction of the current amount of congestion on the Port Mann Bridge — to ensure that key information is shared between the groups, and that the appropriate funding and other resources are made available for those improvements, for the benefit of those who live or work in the Fraser Valley and beyond." (Fraser Valley Real Estate Board). The Committee, though, did receive many comments from our online responses opposing increased investment in Greater Vancouver's transportation infrastructure. Some of the comments include:

"Cancel the Gateway project. I don't want to be stuck in the same traffic jam in ten years with twice as many people, and live in a GVRD that sprawls even further up the Fraser Valley. Focus on developing denser and more complete (live-work-play) communities where infrastructure can be concentrated and therefore cheaper." (Jeff Deby, Vancouver).

"It depends on what infrastructure projects - doubling the vehicle lanes on the Port Mann Bridge and Highway 1 would be disastrous." (Mary Sherlock, Vancouver).

PROVINCIAL TRANSPORTATION INFRASTRUCTURE

We also received suggestions for improvements to the transportation infrastructure from around the province. In particular, the Committee heard many requests for upgrades to the provincial highway network, expansion of airports and for assistance in developing inland port infrastructure. The presenters' specific transportation infrastructure requests were:

Highway infrastructure

"At this time, news has come to me through people in the economic development of Grande Prairie county that Alberta will four-lane to the border by the year 2011. That's four years. That is a main highway from Grande Prairie. It comes from Edmonton, if you're heading into the north, through our little town of Pouce Coupe... We are the first town to really feel the brunt when you come into Alberta on Highway 2 of this situation. ...I ask you to consider that highway situation, which will be an aid to the whole area." (Councillor Lyman Clark, Village of Pouce Coupe).

"We applaud government on its Cariboo connector initiative to four-lane Highway 97 between Prince George and Cache Creek. This is a great start, but attention is also required on the highways west, north and east of Prince George, which also need significant upgrading. We again reiterate that the increased traffic due to economic activity, as well as the pine beetle epidemic, is taking a heavy toll upon the existing infrastructure. The roads of northern B.C. are critically important to the continued economic activity of our existing primary industries, and to take advantage of the host of opportunities looming in mining, oil and gas, the Prince Rupert container port and tourism, our transportation infrastructure needs immediate attention." (Northern B.C. Construction Association).

"We need to see Highway 16 — B.C.'s section — upgraded. B.C., at present, only has one real east-west connector, which is down in the south, and that only serves maybe a third of the province, so we certainly need to take care of the other two-thirds, and Highway 16 does need to see some focus, especially if it's going to handle the traffic that's heading out to Prince Rupert and back and down through Edmonton and Chicago." (Prince George Chamber of Commerce).

"The traffic on Highway 3 is becoming much greater. The big transport trucks that are travelling through there are getting busier and busier, and in the summer all the recreational vehicles are coming through as well. With the increased traffic coming from the airport, once it gets up to speed, it's going to be worse." (Fernie Real Estate; Fernie

Central Reservations).

Inland ports

"What we will likely see is some inland ports developed because of the new Prince Rupert Port. If that's the case, then we need to make sure that we have infrastructure such as roads, rail, even Internet connections. They have to be there, up and running." (Prince George Chamber of Commerce).

"The creation of inland container handling facilities (if feasible) at Prince George, Kamloops and/or the Fraser Valley (as recommended in the BC Progress Board report of December 16, 2004) would benefit the economies of those regions, but also generate savings in highways maintenance costs, air pollution and congestion at existing ports." (Kamloops Chamber of Commerce).

Airports

"The Kamloops Chamber asks you to consider the long-term benefits — to Kamloops and other communities in the Heartlands — of investment today in our transportation infrastructure, including airports, rail, and highways." (Kamloops Chamber of Commerce).

"The financing of new infrastructure projects is an important priority for the Chamber. Airport infrastructure development, in particular, is critical for economic development and business activity in the northwest. The federal government has been approached for funding." (Smithers and District Chamber of Commerce).

RECOMMENDATION ON NEW INFRASTRUCTURE PROJECTS

The Committee recommends that:

• The government proceed in a prudent manner with the construction of needed transportation infrastructure projects across the province, in order to enhance the movement of goods and services as well as commuter traffic.

PAYING DOWN THE DEBT

The Finance Committee is aware that underlying the government's ability to plan tax reductions, new or expanded programs, wage increases, or building new infrastructure projects is the province's ability to keep the total provincial debt affordable. According to the *Budget 2006 Consultation Paper*, the total provincial debt is now forecast at \$35.9 billion in 2005/06, \$37.3 billion in 2006/07 and \$38 billion in 2007/08 in order to support the construction of vital infrastructure identified in the previous section. However, an important measure of debt affordability — the taxpayer-supported debt-to-gross domestic product (GDP) ratio — is forecast to decline to 17.1 per cent in 2005/06, 16.7 per cent in 2006/07 and 15.8 per cent in 2007/08.

During our public consultations, a clear message we heard was that while the total provincial debt may need to increase to support necessary infrastructure investments, the taxpayer-supported debt-to GDP ratio should be declining over time. We also reviewed several submissions that called for a long-term debt management plan to be announced, with the goal of keeping British Columbia's level of public debt affordable.

DEBT-TO-GDP RATIO

The province's forecasted decline in taxpayer-supported debt-to-GDP ratio was viewed positively by many in the business community. The current taxpayer-supported debt-to GDP ratio of 17.1 percent, was seen as a manageable debt level. However, some of the witnesses felt that without identifiable debt-to-GDP ratio targets, the government may continue to increase the aggregate debt of the province. Here are some of the suggestions we heard concerning setting a target for the debt-to-GDP ratio:

"The Business Council does recommend that the government continue to focus on gradually reducing the taxpayer-supported-debt-to-GDP ratio, currently at about 17 percent. We think targeting a level of perhaps 15 percent by the end of the fiscal plan would be a prudent approach. That can be delivered in the context of continuing with the capital spending program." (Business Council of BC).

"We are pleased that the taxpayer-supported debt-to-GDP ratio is declining, but would like to see ten-year targets set for B.C.'s debt ratio. We believe that is realistic to reduce B.C.'s taxpayer-supported debt-to-GDP ratio to 10 percent by 2015." (Institute of Chartered Accountants of British Columbia).

Debt Management Strategy

Another recommendation we heard was that government should commit to implement a long-term debt management strategy, with the ultimate goal of British Columbia retiring its taxpayer-supported debt. Some of the online submissions indicated disappointment that the government seems reluctant to put into place a debt management strategy. Here is a sample of the comments we received:

"It is now time to formalize a debt management strategy, with long-term targets for debt reduction, using the ratio of taxpayer-supported debt-to-GDP as the key benchmark. An acceptable target would be a return to the 10 percent level of past years." (Tenisci Piva Chartered Accountants).

"The Chamber recommends that the provincial government adopt a legislated debt retirement plan similar to that of Alberta." (Greater Victoria Chamber of Commerce).

"We encourage the provincial government to begin a long-term strategy to begin to reduce the amount of total debt, and use the savings generated from reduced debt servicing to strategically invest in our economy, further drive down the debt burden, and provide room for tax relief." (Kelowna Chamber of Commerce).

RECOMMENDATION ON **D**EBT MANAGEMENT

The Committee recommends that:

• The government examine the viability of formalizing a long-term debt management plan.

CONTINGENCY FUND AND FORECAST ALLOWANCE

Question 2: There are always risks and challenges to keeping British Columbia's budget balanced. International events can lead to economic slowdowns. Revenues can drop expectedly. Natural disasters like forest fires, earthquakes and floods can create large unforeseen expenses.

The government's approach to managing these risks is to set aside a contingency fund and a forecast allowance to protect the balanced budget from unforeseen events. At the end of the year, if these are not needed, they are used to reduce borrowing and debt. Do you agree with this approach?

Yes — "The budget should contain a healthy contingency fund and a forecast allowance to keep the budget balanced," or

No — "The budget should spend all available revenues. If something unexpected happens, there are other options.

Respondents who disagreed with the principle of the maintenance of a healthy contingency fund and forecast allowance to keep the budget balanced were then asked to rank three additional options:

- The government could increase my taxes to keep the budget balanced,
- The government could reduce spending on programs and services to keep the budget balanced, or
- The government could run a deficit.

To help ensure that budget surplus targets are met, the updated plan includes forecast allowances of \$300 million in 2005/06, \$600 million in 2006/07, and \$900 million in 2007/08. These allowances will help protect the fiscal plan from revenue risks such as sudden drops in commodity prices, the cost of natural disasters, and other unexpected events. The forecast allowances also cover potential wage and benefit increases arising from the next round of public sector bargaining.

ORAL AND WRITTEN SUBMISSIONS

Upon reviewing the oral, written and online submissions, it was clear to the Committee there is broad support for the practice of setting aside both a contingency fund and a reasonable forecast allowance to protect balanced budgets from unforeseen events. Several of the submissions indicated that this practice is an important component of sound fiscal planning:

"It's prudent that the provincial budget contains a contingency fund and forecast allowance to help cover unforeseen expenses." (British Columbia Real Estate Association).

"I agree in principle with the government's current practice of providing both a contingency fund and forecast allowance to protect balanced budgets from unforeseen events." (Peter Justo, Victoria). "Having a contingency fund brings peace of mind. It's nice knowing that in an emergency, funds are available to be spent immediately, with no concerns as to where we'll find the resources." (Marc Aucoin, Vancouver).

ONLINE RESPONSES

Of the 3,998 valid online responses to Question 2, a majority were in favour of contingency funds and forecast allowances being built into future budgets to ensure they remain balanced. Those who were against the practice indicated a preference for reduced spending should the government be faced with large, unforeseen expenditures.

The Committee received several comments on Question 2 — particularly in relation to the distribution of surplus funds, and the increasing value of the projected forecast allowance for the fiscal years 2006/07 and 2007/08:

"Maintaining a reasonable contingency to cover unexpected occurrences is logical. However, when it appears that the contingency fund will not be required for emergencies, the money should go toward funding postponed service and infrastructure improvements." (Sheila Wallace, Vancouver).

"Having a contingency fund is good planning. The question is what to do with what is not used in the budget year." (Judith Rees-Thomas, Saturna Island).

"The contingency fund should be limited; the intent is not to create of pool of money to direct to other purposes. If this is the principle, then I agree." (Keith Egger, Prince George).

"I agree with a contingency fund, however any excess money doesn't all have to go to the debt, it could go to different programs and sectors that could use the money." (Ryan Mansley, Westbank).

"I agree to a contingency fund, but only if it does not result in further reductions to existing programs and services. Otherwise a smaller contingency fund and taxes to make up the rest if needed." (Jacqueline Farquhar, Vancouver).

"I like the idea of a contingency fund; however, the funds should not necessarily go to paying down debt. They could be used in other areas. The surplus fund could also be used for capital projects and one-time funding for ministries." (John Gilbert, Victoria).

RECOMMENDATION ON THE CONTINGENCY FUND AND FORECAST ALLOWANCE

The Committee recommends that:

• The government continue to build in a healthy contingency fund and forecast allowance to keep the budget balanced.

OPTIONS FOR FINANCING NEEDED INFRASTRUCTURE PROJECTS

Question 3: Important investments in roads, schools, and health care facilities worth over \$12.1 billion are planned over the next 3 years.

The province's infrastructure projects are funded by new borrowing — much like a homeowner may take out a mortgage to pay for building an addition to their home. The surplus is used to reduce this new borrowing.

When the surplus is larger, the province needs to borrow less, when the surplus if smaller, the province may need to borrow more.

Please indicate the statement below that you agree with most.

- It is important to build needed infrastructure projects, regardless of how much we need to borrow.
- It is important to build needed infrastructure projects, but we need to limit our borrowing and keep debt affordable.
- The government should not borrow any money; instead I am willing to pay higher taxes to build needed infrastructure projects.
- The government should not borrow any money; instead I am willing to postpone or cancel needed infrastructure projects
- The government should not borrow any money; instead it should cut programs and services to fund needed infrastructure projects.

ORAL AND WRITTEN SUBMISSIONS

The focus of the third question in the government's *Budget 2006 Consultation Paper* was on how to pay for important infrastructure investments in roads, schools, and health care facilities, worth in excess of \$12.1 billion over the next three years. Witnesses were asked to choose from five options concerning alternative strategies to addressing these infrastructure needs.

A clear message we heard throughout the consultation process was that there exists a strong demand for the government to invest in building needed infrastructure projects — but a prudent strategy is for the province to limit borrowing and keep debt affordable.

"The BC Chamber believes that it is acceptable to borrow to build, but not all infrastructure projects are worthy of capital investment. We will continue to urge the government to focus on areas where the opportunity for a return on investment exists in the sense of economic growth. Consider financing projects in communities outside the lower mainland to deal with the lack of access to resources and utilize P3s." (British Columbia Chamber of Commerce). "The cost of infrastructure will grow relative to the cost of borrowing today. There is good debt and bad debt. Infrastructure should be considered a good debt." (Mike Johnson, Coquitlam).

"Like a responsible individual, the government would be wise to borrow for infrastructure projects that will, in the long term, have a positive effect on the province's financial well-being." (Lorna Robin, Crawford Bay).

ONLINE RESPONSES

Our online questionnaire asked respondents to provide their preference for financing needed infrastructure projects. As with the oral and written submissions, a majority of those who responded to our web questionnaire indicated a preference for Option 2: "It is important to build needed infrastructure projects, but we need to limit our borrowing and keep debt affordable."

OTHER ISSUES

The Committee acknowledges two additional themes that emerged in the comments received through the online responses to question 3. First, we heard there is need for the government to clearly articulate what projects are planned under the three-year, \$12.1 billion infrastructure plan. Several submissions indicated they lacked sufficient information on the specific projects under consideration to make an informed choice. While there is broad support for increased investments in "infrastructure," many of the respondents requested that the government provide additional information on exactly which projects are under consideration.

"This is a complex question that you have simplified so much that it makes it a difficult choice. Depends on what kind of structures, what partnerships you can build, and how creative you can get." (Shirley Kricheldorf, Masset).

"Prioritize what are the most important projects for the fiscal year and educate the population on why they are important and what is going to be done about them. Educate us on the costs and debts that come with these projects so we as voters can be informed." (Karen Custodio, Langley).

A second theme that emerged in the online responses to Question 3 was the need for government to carefully monitor infrastructure expenditures relating to the 2010 Olympics. Some responses indicated a preference for capital project dollars to be allocated to needed infrastructure projects throughout British Columbia. Here is a sample of what we heard:

"Infrastructure projects should be chosen on a priority basis with regard to how many British Columbians directly benefit from the project. For example, I would be in favour of new schools and hospitals over building facilities in Vancouver for the 2010 Olympics. The average British Columbian will not directly benefit from much of the 2010 Olympics infrastructure." (Diane Silk, Kelowna).

"I'm glad the Olympics are coming, but let's face it, many of the projects involved there are not 'needed.'. If something is indeed 'needed,' then I don't think it's a tough decision about whether to build it or not." (Ken Pistak, Trail).

RECOMMENDATION ON FINANCING NEEDED INFRASTRUCTURE PROJECTS

The Committee recommends that:

• The government continue to build needed infrastructure projects, but limit borrowing to an affordable rate based upon the ratio of taxpayer-supported debt to gross domestic product.

PUBLIC'S OTHER COMMENTS

Question 4: Other comments and suggestions regarding your priorities for Budget 2006.

Question 4 was an open-ended question that provided British Columbians the opportunity to express their views on a myriad of topics. Their responses were varied, ranging from increasing investments in research and development, to investments in the province's power transmission grid, to additional support for people requiring assistive devices

Over the course of reviewing the more than 4,400 submissions, we received interesting, intriguing and innovative suggestions on regulatory reform, program development, and specific policies to strengthen our economy. Building on the overarching theme of balanced measures to enhance British Columbia's economic competitiveness, invest in physical and community infrastructure, and support necessary social programs for individuals and communities, the Committee would like to highlight — without passing judgement on their viability — the submissions we received in the following areas.

ENHANCING BRITISH COLUMBIA'S ECONOMIC COMPETITIVENESS

This year we received many submissions which called for the government to do even more to support British Columbia's growing economy. Two areas in particular the Committee identifies as being of interest: tax credits for research and development, and sales tax harmonization to make certain that British Columbia remains competitive in a global taxation environment.

INVESTMENTS IN RESEARCH AND DEVELOPMENT

A clear message we heard during our public hearings was that British Columbia should do even more to encourage cutting-edge research and development (R and D) in the province. We heard several suggestions on how the government could spur on R and D investments in both the private sector and in our universities. In particular, we were intrigued by proposals for expanding the provincial research and development tax credit and providing additional support to universities to fund graduate student research. Here are some of the comments that we heard:

"Provincial involvement in genomics research has made a significant difference. It has helped us to obtain federal funding; it has assisted us in developing world class platform technology infrastructure; and it has worked to attract key research 'stars' in the life sciences." (Genome British Columbia).

"Alter the existing refundable provincial research and development tax credit by extending it to all companies with operations in British Columbia that undertake qualifying R and D." (Business Council of British Columbia).

"The part I wanted to focus on today is in relation to graduate students. They really are the key link in relation to the development of further opportunity, not only in relation to the economy but in the development of a civil society as well...Graduate funding in British Columbia was effectively stopped in 1991, with the exception of resources that were made available through the doubling-the-opportunity initiative that was introduced about four years ago, and it really is key to the sustainability of university research into the future. The graduate student is really a pivotal link in the conduct of effective world-class research, but also in that key link between the universities and industry." (University Presidents Council of British Columbia).

SALES TAX HARMONIZATION

Another issue raised by business organizations was the need for the government to examine the issue of Provincial Sales Tax / Goods and Services Tax harmonization. Submissions we received on this topic argued that the full harmonization of the PST and GST would assist business in terms of reduced administrative costs for business and government associated with the collection of these taxes, establish clear rules for the auditing of the collection of these taxes, and provide a simpler taxation system for consumers. The organizations presenting on this topic also stressed that tax harmonization should be revenue neutral and that a rebate program be established to protect lower income British Columbians. The statements we heard include:

"Having to comply with both PST and GST rules is complicated. Please adopt the harmonized sales tax (HST) as the Maritime Provinces have done." (Alastair Murdoch, Victoria).

"A harmonized system would improve the competitiveness of our businesses, particularly small business, and would save the provincial government significant administrative costs. To effectively implement a harmonized system, there are three key areas that would need to be considered: (1) protecting lower-income British Columbians to ensure that they are not impacted — this may require a low-income rebate, as is done for the GST and is already done for the provincial social service tax; (2) ensuring that the overall impact is revenue-neutral for the B.C. government; (3) assessing discrepancies in the application of the two sales taxes." (Institute of Chartered Accountants of British Columbia).

"We've not yet heard anyone in government provide a thoughtful analysis of the economic and revenue-generation reasons for considering harmonization. So I urge this committee to urge the Finance Minister to look beyond politics, if you can, and take a serious and sincere measure of the pros and cons of harmonizing the PST and the GST." (Retail Council of Canada).

"The Chamber recommends that the government commit itself to moving quickly to reaching agreement with the federal government for the full harmonization of PST and GST, including the harmonization of the collection, reporting and remission of the GST and PST, and the related audits." (BC Chamber of Commerce).

PST on Industrial Sales of Process Electricity

A concern the Committee heard from both the mining and forest industry was a call to remove the PST from industrial sales of process electricity. Representatives from these industries stated the tax puts British Columbia's industrial producers at a competitive disadvantage vis-à-vis similar industries in competing provinces, and that the tax is a disincentive to further industrial development in the province. Here is what the Finance Committee heard:

One way to keep the taxes flowing from the three-quarters of a billion dollars' worth of economic activity generated by Highland Valley Copper each year in the province is to help reduce its cost structure. This can be done by eliminating provincial sales tax on industrial sales of process electricity, as is done in every other province in Canada." (Highland Valley Copper Corp.).

"We're asking for a removal of the provincial sales tax on electricity purchases.... Low-cost electricity is our competitive advantage as a province, and B.C. is the only province in Canada to apply the full PST to industrial electric power purchases, which really places B.C. industries at a disadvantage." (Mining Association of British Columbia).

INVESTING IN PHYSICAL AND COMMUNITY INFRASTRUCTURE

Another key theme that emerged from the budget consultations is there are many worthwhile physical infrastructure and community projects around British Columbia that may require additional investment from the provincial government or Crown agencies. We heard specific requests for infrastructure upgrades to our provincial electricity grid, as well as requests for university infrastructure upgrades.

TRANSMISSION INFRASTRUCTURE

During the Committee's public hearing in Smithers, we were made aware of an important infrastructure project that would appear to have significant economic benefits to the northwest region of the province — the electrification of the Highway 37 corridor from Meziadin Junction to Dease Lake. We heard the construction of this transmission line would provide significant benefits to First Nations communities in the region, as well as spur on lucrative mineral exploration projects. Some of the comments were:

"The Coalition is seeking to secure a power line extending the BC Hydro grid north from Meziadin Junction to Dease Lake in order to realize the development potential of the Highway 37 corridor, as well as the same electricity rates as users in other parts of B.C. The minerals industry (e.g. Eskay Creek Mine)., communities and First Nations will also benefit. The northwest region is the only area where private sector activity has not grown due to lack of access to electricity." (Northwest Powerline Coalition).

"The development of this vital power and infrastructure corridor is crucial to the opening of the northwest to industry and investment. This type of infrastructure development will result in new opportunities for communities by creating new jobs and employment in forestry, mining, oil and gas, tourism and breathing fresh air into existing tourism and service businesses." (Smithers Regional Airport). "The cost of electrifying Highway 37 is estimated by B.C. Hydro at being \$300 million. So if we get just one more of these major mines operating, the government will get back its investment in the electrification of Highway 37 in spades not only from direct taxes but also from the high-paying jobs and the spin-off benefits to the north." (Western Keltic Mines Inc.).

Post-Secondary Infrastructure

The Committee also heard through the consultation process of infrastructure projects for postsecondary institutions. In particular, the Committee heard calls for the continuation of increased funding for campus expansions and infrastructure across British Columbia. Here is a sample of what we heard:

"The physical infrastructure of our colleges, institutes and university colleges needs to be upgraded. Many facilities suffer from old equipment or outdated technology or limited office and classroom space. We can't expect to meet the demands of a modern economy if the infrastructure we have to rely on does not keep pace with those demands." (Federation of Post-secondary Educators of B.C.).

"Continue to invest in infrastructure projects, such as the new Cloverdale campus and Surrey campus expansion, and fully fund capital costs so that institutions do not have to dip into their operating budgets, as they do now, to help pay to capital expansion." (Kwantlen Faculty Association).

"In the formal launching of the new university, the Premier announced that government would support the planning and construction of a new library learning commons as the most critical new development for Thompson Rivers University. With the current facility already ten years out of date, TRU must move quickly to build this new facility, given that it will take up to two years to complete the planning and design phase of a new library and four years to complete. Recognizing that the inflationary costs of construction are certain to rise significantly during this time period, we ask government to ensure their support is based on a realistic projection of costs four years out, with adequate funding to meet the inflationary escalation of construction costs." (Thompson Rivers University).

Supporting Necessary Social Programs for Individuals and Communities

This year, we received several submissions on topics that would address quality of life issues. We heard requests for the government to expand funding for equipment and assistive devices for persons with disabilities, as well as calls for Alzheimer's medications to be covered by Pharmacare. In addition, we heard requests for government to consider additional support for alternative and preventive health care.

Assistive devices

During the consultation process, we received several written submissions asking for increased funding for equipment and assistive devices for persons with disabilities. The Committee heard from the British Columbia Paraplegic Association that an increase in their annual budget would greatly assist in providing assistive devices to the physically disabled and visually

impaired. We also heard for a call for increased integration across ministries to identify best practices and establish standards for equipment provision. Here is a sample of what they had to say:

"We have done a preliminary evaluation of our programs and the needs of people with disabilities. This evaluation suggests that with an increase of \$3.67 million to our annual budget, we would be in a position to: expand BCPA rehab services and the peer program to every region of B.C., and also meet the current demand for assistive devices for the severely disabled." (British Columbia Paraplegic Association).

"We recommend that BC invest \$35 million annually in equipment and assistive devices for people with disabilities (in order to catch up with its sister provinces). This investment should begin in the 2006 budget. And that priority spending should be directed at individuals who currently have no funding source for equipment and devices." (Provincial Equipment and Assistive Devices Committee).

"As one of the largest medical equipment providers in the province, we are anxious to see both greater investment in equipment and assistive devices and a comprehensive strategy for addressing equipment issues province wide." (Canadian Red Cross, Lower Mainland Region).

"We frequently encounter situations where those who suffer partial or total hearing loss can benefit from communication aids — such as telephone devices, personal assistive living devices, or alerting systems, but cannot afford the purchase price of the devices they need.... We urge the Finance Committee to support those with disabilities, as we believe that with appropriate support, many individuals with hearing loss can become more productive and successful citizens, thereby benefiting the provincial economy and all British Columbians." (Western Institute for the Deaf and Hard of Hearing).

"As a legally blind British Columbian in receipt of CPP disability, I am severely limited in my ability to purchase assistive devices.... I have an outdated speech program on my computer, which was purchased while I was still working. Many blind and visually impaired people are unable to access technology at all because they do not have the financial resources to do so. As a result, they tend to become even more isolated from society." (Sabine Laubental, Victoria).

"As a visually impaired British Columbian, I have had to have software installed on my computer that reads to me what is on the screen. That cost me an extra \$1100, and \$750 in upgrades, in order to be equal with computer users that are sighted. In my travels to different provinces, I have learned that people with a visual impairment who use computers are subsidized by their provincial government for their specialized equipment. I ask the government to assist us with our need for adaptive equipment, so that we can be on a more level playing field with our non-disabled colleagues." (Rosamund van Leeuwen, West Vancouver).

ALZHEIMER'S MEDICATION

During the public hearings, we heard several requests for the government to consider adding three Alzheimer's medications to the provincial formulary to enhance the quality of life of those suffering from this debilitating illness. Here is a sample of these requests:

"We submit that some portion of the surplus be directed to the health of our seniors and, specifically, that aging British Columbians be allowed to benefit from the therapeutic advantages of cholinesterase inhibitors (Aricept, Exilon, and Reminil) in order to slow the progression of Alzheimer's disease. Pharmacare has consistently refused them benefit status based on advice from their therapeutics initiative committee. Their committee, however, is at odds with the rest of the country, with expert opinion, and with clinical practice guidelines." (Prince George Regional Hospital, Geriatric Assessment and Treatment Unit).

"We recommend that the three medications currently available to treat the symptoms of Alzheimer's disease be listed immediately on the provincial Pharmacare formulary. We believe it is the equitable thing to do, and the right thing to do." (Alzheimer Society of British Columbia).

"Cover medications for Alzheimer's as other provinces do. Help make life more bearable for those suffering this dreadful disease." (Canadian Association of Retired Persons).

"It is our belief and hope that the budget will give consideration to our present medication costs, realizing there are other areas presently being covered that also show no guarantee of a cure." (Al Rempel, Chilliwack).

Complementary Medicine and Preventive Health Care

The Committee heard submissions requesting government to examine the worthwhile contributions made by health care professionals in the areas of complementary medicine and preventive health care. Specifically, we heard a request from chiropractors for the government to include information on chiropractic service options in literature distributed to people recovering from neck and back injuries by government agencies such as the Workers Compensation Board, Insurance Corporation of British Columbia and the Medical Services Plan.

Another topic addressed in the public hearings was for government to expand outreach programs promoting preventive health care. In particular, the Committee heard of a need to provide additional information on illness prevention to British Columbia's ethnic communities. Here is what we heard:

"The B.C. Chiropractic Association and College encourages government update their government-based health care information — healthy living guides, health files, WCB, Internet and print-based materials. We also recommend that the government review regulations regarding public utilization and access to reduce the duplication of costs." (British Columbia Chiropratic Association; British Columbia College of Chiropractors).

"There are cultural issues (related to the delivery of health care).... There are certain areas, whether it's the South Asian community or the Italian community, where we have found that (providing information on) chronic disease managements in temples and other areas where these groups feel more comfortable they, certainly make use of it. ...we have to invest money in (preventative health care) where ethnic communities can understand in their own language, in their own context, in their own cultural area, that these services provided by government are important, that these things are available." (Dr. Gary Randhawa, Kelowna)

CONCLUSIONS

This year, the Finance Committee received a record 4,436 submissions from every corner of the province. From Abbotsford to Zeballos, British Columbians were given the opportunity to participate in shaping the province's future fiscal framework.

We received a wide array of ideas on how to spend future fiscal plan surpluses. We heard many calls for additional tax reductions, debt repayment, and reducing red tape. We also heard requests for government to continue to invest in necessary infrastructure projects around the province to be built over the course of the next five to ten years. However, we also heard that some British Columbians were opposed to additional tax cuts: preferring that government spend more on public sector wages and programs such as health, education, social services and the environment.

In Question One of the *Budget 2006 Consultation Paper*, the public was asked to rank the importance of five stated priorities identified by government for future fiscal plan surpluses and increased revenues: tax reductions, new or expanded programs and services, wage increases for public sector workers, financing new infrastructure projects, and paying down the debt.

It was clear to the Committee that the public was not interested in waiting until the 2008/09 fiscal year to begin addressing the priority areas. Rather, what the Committee heard was that the government should institute a balanced approach in allocating future fiscal surpluses — commencing with Budget 2006 — across the five priority areas identified by government. At our public hearings, it was clear that the business community would like the government to target three areas: tax reductions, new infrastructure projects, and paying down the debt. However, the written and online submissions propose a different scenario, with calls for increased general spending in the ministries of Health, Education, Advanced Education and Environment, as well as fair and reasonable pay increases for public sector workers.

In the witnesses' responses to Question 2, a general consensus emerged that the government should continue to set aside both a contingency fund and a forecast allowance to protect the balanced budget from unforeseen events. Where we heard disagreement was on the issue of what dollar amount should be set aside in the contingency fund and forecast allowance, and how to distribute these funds when the budget is in surplus.

With respect to Question 3 of the *Budget 2006 Consultation Paper*, it was clear to the Committee that the public supports prudent investments in needed infrastructure projects — by limiting borrowing to keep debt affordable. However, the Committee acknowledges that the government needs to clearly identify what it considers "needed infrastructure," and how such investments — particularly how expanded capacity of the provincial highway network in the lower mainland — will benefit local communities.

In order to provide a framework for analysing the variety of comments the Committee received under question four of the *Budget 2006 Consultation Paper*, we have categorized the various requests according to our theme of a balanced approach to enhance our economic competitiveness, invest in our physical and community infrastructure, as well as suggestions for supporting necessary social programs for individuals and communities.

This theme also is evident in the Committee's 21 recommendations to government. In terms of measures to enhance British Columbia's economic competitiveness, the Committee believes that a gradual reduction in consumption taxes, particularly to the provincial sales tax, property transfer tax, and the surtax on luxury vehicles are appropriate tax policy changes that would spur on increased investment in the province. Similarly, we recognize the need to streamline the collection of the provincial sales tax to reduce administrative costs for small business as well as a strong call for the province to adopt a comprehensive, long-range debt management plan. In addition, the Committee concurs with the submissions we received in favour of a fair and reasonable wage increase for public sector workers.

With respect to specific investments in our physical and community infrastructure, the Committee heard a variety of requests relating to a range of program areas: skilled trades and co-operative education programs; support for foreign trained medical professionals; environmental stewardship; as well as specific supports for communities facing the mountain pine beetle outbreak. We also endorse the strong support for investment in new infrastructure projects across the province, including support for strategies and projects that will bolster British Columbia's position as Canada's Gateway to the Asia-Pacific.

This year, we also believe there is need for government to consider investing in a variety of social programs to support individuals and communities. The Committee believes that the government should review the per student funding allocation for BC's colleges and universities to ensure that new post-secondary education spaces — including skilled trades training spaces — are sufficiently funded and consider removing adult basic education tuition fees.

In addition, the Committee suggests that government examine the possibility of expanded targeted funding for rural school districts, as well as support efforts to address students' learning conditions; examine funding commitments to child care; investigate providing additional resources to support a continuum of services for women; as well as per capita increases in arts funding. Furthermore, we also heard a clear message that additional investment in community living services— particularly additional supports for the developmentally disabled and their families in rural or remote communities — should be considered.

SUMMARY OF RECOMMENDATIONS

Priorities for Future Fiscal Plan Surpluses

Tax reductions

The Committee recommends that:

- The government continue to monitor provincial taxation rates to ensure taxation levels remain competitive vis-à-vis competing jurisdictions in North America.
- The government consider the gradual reduction of the Provincial Sales Tax (Social Service Tax) to 6 percent based on current fiscal projections. In addition, the government continue to pursue the provincial sales tax streamlining initiative, in an effort to provide clear, uncomplicated rules concerning PST collection while reducing the administrative costs to small business.
- The government examine the removal of PST on legal services in British Columbia.
- The government review the exemption levels for first-time home buyers under the Property Transfer Tax with a view to making homes more affordable for first-time home owners.
- The government review and consider either the removal of the luxury vehicle surtax, or the increasing of the surtax threshold, on trucks or vehicles built on truck frames.

New or expanded programs and services

The Committee recommends that:

- The government work with the College of Physicians and Surgeons of British Columbia to consider increasing the number of residency positions for internationally-trained doctors and encourage the federal government to expand the federally sponsored assessment process of physicians' credentials.
- The government consider developing both apprenticeship training and co-operative education tax credits to assist employers with the costs associated with skilled trades and co-operative education programs.
- The government review the per student funding allocation for British Columbia's colleges and universities to ensure that new post-secondary education spaces — including skilled trades training spaces — are sufficiently funded. In addition, the Committee recommends that the government consider eliminating fees charged to students for adult basic education. Furthermore, the Committee recommends that the government examine the total costs associated with post-secondary education for students — including student fees, grant programs, student housing, and textbooks.
- The government continue to work with education partners through the learning roundtable to address issues relating to class size and class composition.
- The government consider increasing funding to school districts to offset rising heating and transportation costs, particularly in northern and rural regions of the province.
- The government continue to work with the Government of Canada on the implementation of the early learning and child care agreement-in-principle, as well as consider reinvesting provincial funds for child care, and to explore ways of expanding child care options for families in British Columbia.

- The government consider additional funding for the transformation of services to the developmentally disabled and their families, including support for families in rural communities and renewed investment in the Community Living Restructuring Fund. The Committee also endorses government reviewing its financial commitment to Community Living BC, in terms of assessing whether additional funding is required and whether the organization has the requisite autonomy to allocate said funds to those in need.
- The government consider the full range of women's services with a view of ensuring a continuum of services and programs are in place for women in need.
- The government consider increasing funding for arts programs and cultural infrastructure.
- The government consider increasing spending in the area of environmental stewardship: including programs to enhance visitors' experiences in British Columbia's parks; a renewed investment in the forest recreation program under the Ministry of Forests; funding for grass and rangeland management programs, and increased staffing and program funding for environmental monitoring and conservation. In addition, the Committee recommends that government investigate setting aside resources to complete land and resource management plans across the province.
- The government continue to address immediate and long-range concerns that have emerged as a result of the mountain pine beetle outbreak, such as the extraordinary circumstances faced by school districts in tree removal and replanting. In addition, the Committee urges the Ministry of Forests to expedite its examination of the comparative value pricing model and its impact on interior lumber manufacturers.

Wage increases for public sector workers

The Committee recommends that:

• The government establish fair and reasonable wage guidelines for its negotiations with public sector workers.

Financing new infrastructure projects

The Committee recommends that:

• The government proceed in a prudent manner with the construction of needed transportation infrastructure projects across the province, in order to enhance the movement of goods and services as well as commuter traffic.

Paying down the debt

The Committee recommends that:

• The government examine the viability of formalizing a long-term debt management plan.

Contingency Funds and Forecast Allowances

The Committee recommends that:

• The government continue to build in a healthy contingency fund and forecast allowance to keep the budget balanced.

Options for Financing Needed Infrastructure Projects

The Committee recommends that:

• The government continue to build needed infrastructure projects, but limit borrowing to an affordable rate based upon the ratio of taxpayer-supported debt to gross domestic product.

APPENDIX A: ONLINE AND WRITTEN SUBMISSIONS SUMMARY

Region		Region	
Electronal Districts	On-line Responses	Electered Districts	On-line Responses
Electoral Districts	Written Submissions	Electoral Districts	Written Submissions
North Fraser Valley		Burnaby / New Westminster	
1. Abbotsford-Clayburn		5. Burnaby-Edmonds	
2. Abbotsford-Mount Lehman	133	6. Burnaby North	192
11. Chilliwack-Kent	6	7. Burnaby-Willingdon	15
12. Chilliwack-Sumas		33. New Westminster	
South Fraser Valley		Tri-Cities	
21. Fort Langley-Aldergrove		8. Burquitlam	
26. Langley	241	15. Coquitlam-Maillardville	231
28. Maple Ridge-Mission	6	44. Port Coquitlam-Burke Mountain	12
29. Maple Ridge-Pitt Meadows		45. Port Moody-Westwood	
Mid-Island		South Fraser	
3. Alberni-Qualicum		17. Delta North	
30. Nanaimo	293	18. Delta South	
31. Nanaimo-Parksville	16	50. Richmond Centre	260
14. Comox Valley	7	51. Richmond East	5
North Island / Coast		52. Richmond-Steveston	
16. Cowichan-Ladysmith		Surrey	
35. North Island	157	57. Surrey-Cloverdale	
46. Powell River-Sunshine Coast	15	58. Surrey-Green Timbers	
North-east /North	-west	59. Surrey-Newton	
4. Bulkley Valley-Stikine		60. Surrey-Panorama Ridge	338
34. North Coast		61. Surrey-Tynehead	13
41. Peace River North	180	62. Surrey-Whalley	
42. Peace River South	14	63. Surrey-White Rock	
56. Skeena		Vancouver East	
Prince George / Cariboo		66. Vancouver-Fraserview	
9. Cariboo North		67. Vancouver-Hastings	
10. Cariboo South		68. Vancouver-Kensington	255
47. Prince George-Mount Robson	167	69. Vancouver-Kingsway	27
48. Prince George North	11	71. Vancouver-Mount Pleasant	
49. Prince George-Omineca		Vancouver West	
Kamloops / Thompson		64. Vancouver-Burrard	
22. Kamloops		65. Vancouver-Fairview	
23. Kamloops-North Thompson	160	70. Vancouver-Langara	398
55. Shuswap	13	72. Vancouver-Point Grey	48
79. Yale-Lillooet		73. Vancouver-Quilchena	
Okanagan		North Shore	
24. Kelowna-Lake Country		36. North Vancouver-Lonsdale	
25. Kelowna-Mission		37. North Vancouver-Seymour	180
39. Okanagan-Vernon	299	77. West Vancouver-Capilano	15
40. Okanagan-Westside	12	78. West Vancouver-Garibaldi	
43. Penticton-Okanagan Valley		Greater Victoria	
South-east		20. Esquimalt-Metchosin	
13. Columbia River-Revelstoke		27. Malahat-Juan de Fuca	
19. East Kootenay	139	38. Oak Bay-Gordon Head	7
32. Nelson-Creston	10	53. Saanich North and the Islands	371
76. West Kootenay-Boundary		54. Saanich South	49
Outside BC/Unk	nown	74. Victoria-Beacon Hill	1
On-line Submissions	4	75. Victoria-Hillside	1
Written Submissions	4		•

Online Responses and Written Submissions Received by Region

APPENDIX B: ORGANIZATIONS TAKING PART IN THE 2006 BUDGET CONSULTATION PROCESS

LOCAL GOVERNMENT

City of Dawson Creek (Councillor Alvin Stedel) City of Prince George (Mayor Colin Kinsley) District of Chetwynd (Councillor Bob Nicholson) District of Tumbler Ridge (Mayor Clay Iles) Village of Pouce Coupe (Councillor Lyman Clark) Peace River Electoral Area "D" (Director Albert Erbe) Peace River Regional District (Director Karen Goodings)

FIRST NATIONS Ktunaxa Kinbasket Treaty Council Ktunaxa Nation Council

BUSINESS AND PROFESSIONAL ASSOCIATIONS Provincial/National Organizations and Local Affiliates British Columbia Chamber of Commerce

- Creston Chamber of Commerce, District 9
- Greater Victoria Chamber of Commerce
- Kamloops Chamber of Commerce
- Kelowna Chamber of Commerce
- Prince George Chamber of Commerce
- Smithers District Chamber of Commerce
- British Columbia Real Estate Association
- B.C. Northern Real Estate Board
- Fernie Real Estate
- Fraser Valley Real Estate Board
- Pacific Shore Realty Ltd.
- Real Estate Board of Greater Vancouver
- Victoria Real Estate Board

Business Council of British Columbia
Canadian Bankers Association -BC Committee
Canadian Bar Association - British Columbia Branch
Coller Levine, Barristers and Solicitors
Canadian Federation of Independent Business
Canadian Life and Health Insurance Association Inc.
Certified General Accountants Association of British
Columbia

- Institute of Chartered Accountants of British Columbia
- BDO Dunwoody LLP

• Hayes, Stewart, Little & Co.

Tenisci Piva Chartered Accountants
 Insurance Bureau of Canada
 Motion Picture Production Industry Association of B.C.
 New Car Dealers Association of B.C.
 Retail BC
 Retail Council of Canada
 Vancouver Board of Trade

INDIVIDUAL BUSINESSESA-440 Piano ServiceAllied Insurance Services Inc.Alpine ToyotaAmsoil Inc.

Associated Computer Technologies Arcadian Productions Inc. BI Pure Water (Canada) Inc. Bucky's Sports Shop Cariboo Envirotech Ltd. Changes Clothing and Jewellery Bar Clear Educational Solutions Clearly Canadian Beverage Corp. Dawson Mall Decca Consulting Services Ltd. Denman Island General Store Dianes Lingerie Dr. David E. Carter Consulting Ltd. Dreamscape Futons Eagle Point Restorations Harbour Shoes HCP Consulting Ltd. Hindle's Camera & Stationery Ltd. Inland Auto Centre Ltd. Integra Leasing Corp. Jean Hutton Custom Framing Kalidoscope Colour and Glass Gallery Kerrisdale Cameras Key Largo Jewellery and Loans Ltd. Lauber Consulting Locations West Investments Luan Business Services Ltd. MEDIchair Victoria Mid-Island Gifts Night Owls Pateman Holdings Inc. Pottery by Bruce MacDiarmid Purdy's Chocolates Ralph's Radio Ltd. Samco Software Inc. Schooner Ventures Seven Holdings Ltd. Silenus Resource Management Inc. Solar Source Publishing Star Marketing Ltd. Student Tours & Promotions Sundrops Snowflakes Surroundings Gifts Swimco for swimwear Sydney Reynolds Ltd. Trkla Consulting Vernon Shoes Versys Technology Corp. West Wood Players Ltd. Westcoast Roofing Systems Ltd. White Spot Restaurants #615 Zone 4 Hairstyling & Tanning

ECONOMIC SECTORS Agriculture and Fisheries British Columbia Fruit Growers Association Horse Council of BC Kootenay Livestock Association Prince George Horse Society

Construction Industry British Columbia Construction Association BC Road Builders and Heavy Construction Association Canadian Home Builders Association - Kamloops Cement Association of Canada Northern B.C. Construction Association The Beedie Group - Greater Vancouver

Energy and Mining Sectors Canadian Association of Petroleum Producers Elk Valley Coal Corp. Highland Valley Copper Corp. Joy Propane Ltd. Mining Association of British Columbia Northgate Minerals Corp. Northwest Powerline Coalition Propane Gas Association of Canada Inc., B.C. Committee Strickland Energy Consulting Western Keltic Mines Inc.

Forestry Sector

B.C. Wood Specialties Group Cranbrook Community Forest Society Federation of British Columbia Woodlot Associations Greenwood Forest Products (1983) Ltd. Interior Lumber Manufacturers Association Tembec Industries Inc.

Tourism Sector B.C. and Yukon Hotels Association Fernie Central Reservations Hudson Bay Lodge Northwest CruiseShip Association Oak Bay Beach Hotel & Resort Resorts of the Canadian Rockies Tourism Victoria Van Dop Arts & Cultural Guide to BC

Transportation Sector Bowen Island Municipality Ferry Advisory Committee British Columbia Cycling Coalition British Columbia Trucking Association Lower Mainland Chambers' Transportation Panel Smithers Regional Airport Vancouver Area Cycling Coalition Water Highway B.C. Society

Other

British Columbia Co-operative Association Initiatives Prince George Southside Economic Development Association

LABOUR UNIONS

B.C. Government and Service Employees Union Communications, Energy and Paperworkers Union, Western Region Communications, Energy and Paperworkers Union, Local 514 Peace River South Teachers Association Prince George District Teachers Association

EDUCATION SECTOR (K-to-12)

Association of Surrey Special Education Teachers Britannia Community Schools Team B.C. Music Educators' Association Canadian Parents for French - Victoria Chapter False Creek Elementary School Parent Advisory Council James Thomson Elementary School Parent Advisory Council Langley District Parent Advisory Council Lillooet Learning Communities Society Parents Coalition for Music Education in 100 Mile House School District No. 57 (Prince George) School District No. 59 (Peace River South) School District No. 60 (Peace River North) Vancouver School Board

EDUCATION SECTOR (POST-SECONDARY) BC College Presidents Canadian Association for Co-operative Education Canadian Federation of Students, B.C. Office Cariboo Student Society College of New Caledonia Students' Association Confederation of University Faculty Associations of British Columbia Federation of Post-Secondary Educators of BC Kwantlen Faculty Association North Island College Northern Lights College Selkirk Students Association Thompson Rivers University Thompson Rivers University Faculty Association Thompson Rivers University School of Social Work and Human Service University of British Columbia Students Union -Okanagan University of Northern British Columbia University Presidents Council of British Columbia University of Victoria Students' Society

HEALTH SECTOR

Ambulatory Surgical Centre Canada Co. Alzheimer Society of British Columbia Association of International Medical Doctors of British Columbia Association of Mental Health Service Providers BC Healthy Living Alliance British Columbia Chiropractic Association British Columbia College of Chiropractors British Columbia Medical Association British Columbia Paraplegic Association Canada's Research-Based Pharmaceutical Companies Canadian Mental Health Association British Columbia Division Kelowna and District Branch Canadian Red Cross, Lower Mainland Region Canadian Reflex Sympathetic Dystrophy Network Creative Centre Society Dieticians of Canada, BC Region District 69 Society of Allied (Health) Support Groups

Gateway Society: Services for Persons with Autism Genome British Columbia Hepatitis C Council of British Columbia Interior Health Regional Consumer Council Kelowna Medical Society Northern Health - Centre for Healthy Living PhytoCan Pharmaceuticals Inc. Prince George Hospice Society Prince George Regional Hospital, Geriatric Assessment and Treatment Unit Provincial Equipment and Assistive Devices Committee Public Health Association of British Columbia Society of Living Intravenous Drug Users Vancouver Native Health Society Victoria AIDS Resource and Community Service Society

NON-PROFIT SECTOR

Advocacy Groups B.C. Association for Charitable Gaming Canadian Association of Retired Persons, Fraser Valley/ White Rock Chapter Canadian Centre for Policy Alternatives, B.C. Office Council of Canadians - Kamloops Chapter Council of Canadians - Mid-Island Chapter The Advocacy Centre The Fulcrum Project New Rural Partnerships Project Prince George Council of Seniors

Arts Community Alliance for Arts and Culture Arrow Lakes Cultural Society Arts Action BC ArtsConnect Tri-Cities Arts Council Arts Council of Surrey Big Picture Media Corporation Boca del Lupo Theatre Canadian Institute of the Arts for Young Audiences Citizens Roundtable for the Arts Coastal Sound Music Academy Cor Departure Physical Theatre Society Crimson Coast Dance Society Electric Company Theatre Escape Artists Society Festival Vancouver Gateway Theatre Grian Culture and Language Island Mountain Arts Iwa Stone Masonry Le centre cultural francophone de Vancouver MediaNet Melusine Foundation North Shore Heritage Preservation Society Pacific Baroque Orchestra Quadra Arts Centre The Boards (BC's Theatre Web-Zine) The Dance Centre The Only Animal Theatre Society Prince George Railway and Forestry Museum Smithers Community Band Society Vancouver Out On Screen Film and Video Society

Vancouver Tap Dance Society West Kootenay Regional Arts Council Working Arts Society Child- and Family-Serving Agencies Abbotsford Early Childhood Committee British Columbia Association of Child Development and Intervention B.C. Federation of Families Society Coalition of Child Care Advocates of BC Covenant Kids Christian Daycare Federation of Child and Family Services of B.C. First Call: BC Child and Youth Advocacy Coalition Kamloops Child Development Society Kootenay Kids Loving Care Day Care Nanaimo Family Life Association Success by 6 - Central Island Toybox Daycare Western Society for Children Community/Housing Organizations Community Housing Action Committee Dawson Creek Catholic Social Services Greater Vancouver Community Social Service Workers HFBC Housing Foundation Kamloops Food Bank/Action Centre Nanaimo Affordable Housing Society Penticton and District Community Resources Society Progressive Housing Society Rainbow Refugee Committee South Peace Community Resources Society Willow WAI Housing Project Disability-related Groups Alliance for Equality of Blind Canadians

Alliance for Equality of Blind Canadians, Victoria Chapter British Columbia Association for Community Living Canadian Council of the Blind, BC-YT Division Board Canadian Federation of the Blind Community Living Restructuring Fund Cowichan Valley Association for Community Living Cranbrook Society for Community Living Developmental Disabilities Association Jacynthe Amélia's Choices Society Kinsmen Foundation of BC & Yukon Mission Self Advocacy Group Smithers Parent/Caretaker Coalition Sunshine Coast Association for Community Living Tactile Colour Communication Society Vela Microboard Association of British Columbia VoicePrint Canada Western Institute for the Deaf and Hard of Hearing

Environmental Groups:

B.C. Wildlife Federation
B.C. Wildlife Federation, Shuswap Region
Kamloops Flyfishers Association
Conservation Voters of BC
Federation of BC Naturalists
Grasslands Conservation Council of British Columbia
Halfmoon Bay Greenways
Rocky Mountain Trench Natural Resources Society

Shuswap Lake Coalition Stop Computer Land Fill Society Sunshine Coast Conservation Association West Porpoise Bay Community Association

Women's Services Cranbrook Women's Resource Society Haven Society, Nanaimo Kamloops Sexual Assault Counselling Centre Kamloops Women's Resource Centre Kelowna Women's Resource Centre North Shore Women's Centre South Fraser Women's Services Society Terrace Women's Resource Centre Vernon Women's Centre *Other* Communist Party of BC Liberal Party of Canada - Prince George-Peace River Riding Association Religious Society of Friends (Quakers) - Victoria

APPENDIX C: PUBLIC HEARINGS WITNESS LIST

Chris Aikman, 13-Oct-05 (Kelowna) Alzheimer Society of British Columbia, Dan Eisner, 21-Oct-05 (Vancouver) Ambulatory Surgical Centre Canada Co., Astrid Levelt, Dr. Gerard McKenzie, 21-Oct-05 (Vancouver) Frank Anderson, 12-Oct-05 (Kamloops) Arts Action BC, Mary Desprez, 07-Oct-05 (Victoria) Association of International Medical Doctors of British Columbia, Patrick Coady, 21-Oct-05 (Vancouver) B.C. Government and Service Employees Union, George Heyman, 21-Oct-05 (Vancouver) B.C. Road Builders and Heavy Construction Association, Jack Davidson, 21-Oct-05 (Vancouver) B.C. Wildlife Federation, Tony Toth, 13-Oct-05 (Kelowna) Mike Batty, 07-Oct-05 (Victoria) BC College Presidents, Dr. Liz Ashton, Jim Reed, 07-Oct-05 (Victoria) BC Healthy Living Alliance, Sonya Kupka, Janice Macdonald, 21-Oct-05 (Vancouver) BC Northern Real Estate Board, Daryl Muchowski, 11-Oct-05 (Prince George) BC Wood Specialties Group, Bill Downing, 07-Oct-05 (Victoria) BDO Dunwoody LLP, Institute of Chartered Accountants of British Columbia, Don Simpson, 13-Oct-05 (Cranbrook) Nancy Bepple, 12-Oct-05 (Kamloops) British Columbia Association for Community Living, Laney Bryenton, 21-Oct-05 (Vancouver) British Columbia Chamber of Commerce, Jon Garson, John Winter, 12-Oct-05 (Smithers) British Columbia Chamber of Commerce - District 9, Mac D. Campbell, 13-Oct-05 (Cranbrook) British Columbia College of Chiropractors; British Columbia Chiropractic Association, Dr. Jim Cooper, Dr. Don Nixdorf, 13-Oct-05 (Kelowna) British Columbia Construction Association, Manley McLachlan, John Restakis, 21-Oct-05 (Vancouver) British Columbia Fruit Growers Association, Glen Lucas, Joe Sardinha, 13-Oct-05 (Kelowna) British Columbia Medical Association, Dr. Michael Golbey, 21-Oct-05 (Vancouver) British Columbia Paraplegic Association, Stephanie Cadieux, Melanie Crombie, 21-Oct-05 (Vancouver) British Columbia Real Estate Association, Dave Barclay, 11-Oct-05 (Prince George) British Columbia Wildlife Federation, Shuswap Region, Don Tretheway, 12-Oct-05 (Kamloops) Business Council of British Columbia, Jock Finlayson, Ken Peacock, 21-Oct-05 (Vancouver) Canadian Association of Petroleum Producers, Steve Spalding, 07-Oct-05 (Victoria) Canadian Association of Retired Persons, Fraser Valley/ White Rock Chapter, Bruce Bird, 21-Oct-05 (Vancouver) Canadian Bar Association - British Columbia Branch, Caroline Nevin, Frits Verhoeven, 21-Oct-05 (Vancouver)

Canadian Centre for Policy Alternatives, B.C. Office, Marc Lee, Stuart Murray, 21-Oct-05 (Vancouver) Canadian Federation of Independent Business, Laura Jones, 07-Oct-05 (Victoria) Canadian Federation of Students, B.C. Office, Lisa MacLeod, Scott Payne, 21-Oct-05 (Vancouver) Canadian Federation of the Blind, Mary Ellen Gabias, 13-Oct-05 (Kelowna) Canadian Home Builders Association - Kamloops, Tim Kasten, 12-Oct-05 (Kamloops) Canadian Mental Health Association, British Columbia Division, Catharine Hume, Sepp Tschierschwitz, 21-Oct-05 (Vancouver) Canadian Mental Health Association, Kelowna and District Branch, Charly Sinclair, 13-Oct-05 (Kelowna) Vivienne Candy, 11-Oct-05 (Prince George) Cariboo Student Society, Nathan Lane, Terry Monteleone, Jessy Sahota, James Studer, 12-Oct-05 (Kamloops) Cement Association of Canada, Derek Townson, 21-Oct-05 (Vancouver) City of Prince George, Mayor Colin Kinsley, 11-Oct-05 (Prince George) Coalition of Child Care Advocates of BC, Sharon Gregson, 21-Oct-05 (Vancouver) College of New Caledonia Students' Association, Valentine Crawford, Rob Mealey, 11-Oct-05 (Prince George) Communications, Energy and Paperworkers Union, Local 514, Donald Vye, 07-Oct-05 (Victoria) Communications, Energy and Paperworkers Union, Western Region, David Schaub, 07-Oct-05 (Victoria) Confederation of University Faculty Associations of British Columbia, Rob Clift, Norma Wieland, 21-Oct-05 (Vancouver) Conservation Voters of BC, Matthew Price, 07-Oct-05 (Victoria) Council Of Canadians - Kamloops Chapter, Anita Strong, 12-Oct-05 (Kamloops) Cranbrook Community Forest Society, Roy Catherall, 13-Oct-05 (Cranbrook) Dawson Creek Catholic Social Services, Laurie Patterson, 11-Oct-05 (Dawson Creek) Clifford Dezell, 11-Oct-05 (Prince George) District Of Chetwynd, Bill Caldwell, Bob Nickolson, 11-Oct-05 (Dawson Creek) Chris Doyle, 07-Oct-05 (Victoria) Keltie Durrell, 11-Oct-05 (Dawson Creek) Dr. Bill Ebert, 11-Oct-05 (Dawson Creek) Elk Valley Coal Corp., Roger Berdusco, Cindy Gallinger, 13-Oct-05 (Cranbrook) Albert Erbe, 11-Oct-05 (Dawson Creek) Federation of BC Naturalists, Jeremy McCall, Bev Ramey, 21-Oct-05 (Vancouver) Federation of British Columbia Woodlot Associations, Dean Daly, 12-Oct-05 (Smithers)

Federation of Child and Family Services of BC, Craig Meredith, 07-Oct-05 (Victoria)

Federation of Post-Secondary Educators of BC, Dileep Athaide, Phillip Legg, Cindy Oliver, 21-Oct-05 (Vancouver) Fernie Real Estate; Fernie Central Reservations, Daniel McSkimming, 13-Oct-05 (Cranbrook) First Call: BC Child and Youth Advocacy Coalition, Michael Goldberg, Dr. Jean Moore, 21-Oct-05 (Vancouver) Fraser Valley Real Estate Board, Paul Penner, 21-Oct-05 (Vancouver) Gateway Society: Services for Persons with Autism, Sonia Osborne, Karen Philipchuk, 21-Oct-05 (Vancouver) Ann Geddes, 07-Oct-05 (Victoria) Genome British Columbia, Bruce Schmidt, 13-Oct-05 (Kelowna) Dr. Mychael Gleeson, 21-Oct-05 (Vancouver) Grasslands Conservation Council of British Columbia, Bruno Delesalle, Dave Whiting, 12-Oct-05 (Kamloops) Greater Vancouver Alliance For Arts And Culture, Sandy Garossino, Heather Redfern, 21-Oct-05 (Vancouver) Greater Victoria Chamber of Commerce, Bruce Carter, Bryan Dreilich, 07-Oct-05 (Victoria) Hayes, Stewart, Little & Co., Dan Little, 07-Oct-05 (Victoria) Highland Valley Copper Corp., M. Dal Scott, 12-Oct-05 (Kamloops) Horse Council of BC, Jennifer Milton, 21-Oct-05 (Vancouver) Hudson Bay Lodge, Al McCreary, 12-Oct-05 (Smithers) Initiatives Prince George, Gerry Offet, Dr. Terry Weninger, 11-Oct-05 (Prince George) Institute of Chartered Accountants of British Columbia, Richard Rees, 21-Oct-05 (Vancouver) Insurance Bureau of Canada, Serge Corbeil, Lindsay Olson, 21-Oct-05 (Vancouver) Interior Lumber Manufacturers Association, Jim Hackett, 21-Oct-05 (Vancouver) Gerald Jolliffe, 13-Oct-05 (Cranbrook) Philip Jones, 13-Oct-05 (Cranbrook) Kamloops and District Fish and Game Association, Jeff Swannell, 12-Oct-05 (Kamloops) Kamloops Child Development Society, Deborah Frolek, 12-Oct-05 (Kamloops) Kamloops Flyfishers Association, Trevor Jeanes, 12-Oct-05 (Kamloops) Kamloops Sexual Assault Counseling Centre, Cynthia Davis, 12-Oct-05 (Kamloops) Kamloops Women's Resource Centre, Trish Archibald, Dodie Goldney, 12-Oct-05 (Kamloops) Kelowna Chamber of Commerce, Kevin Crookes, Weldon Leblanc, 13-Oct-05 (Kelowna) Kelowna Medical Society, British Columbia Medical Association, Dr. Gary Randhawa, 13-Oct-05 (Kelowna) Kootenay Livestock Association, Peter Fisher, Donna Morrison, Faye Street, 13-Oct-05 (Cranbrook) Ktunaxa Kinbasket Treaty Council, Troy Sebastian, 13-Oct-05 (Cranbrook) Ktunaxa Nation Council, Rosemary Nicholas, 13-Oct-05 (Cranbrook) Mining Association of British Columbia, Michael McPhie, 07-Oct-05 (Victoria)

Peter Leitch, 13-Oct-05 (Kelowna) John Nelson, 21-Oct-05 (Vancouver) New Car Dealers Association of B.C., Norm Assam, 13-Oct-05 (Kelowna) New Car Dealers Association of B.C., Glen Ringdal, 21-Oct-05 (Vancouver) New Car Dealers Association of B.C., Jim Inkster, 11-Oct-05 (Dawson Creek) New Car Dealers Association of B.C.; Alpine Toyota, Terry Parsons, 13-Oct-05 (Cranbrook) North Shore Womens Centre, Michelle Dodds, Danielle Gauld, 21-Oct-05 (Vancouver)

Motion Picture Production Industry Association of BC,

North West CruiseShip Association, John Hansen, 07-Oct-05 (Victoria)

- Northern B.C. Construction Association, Rosalind Thorn, 11-Oct-05 (Prince George)
- Northern Lights College, Swapan Chowdhury, John Royer, Jean Valgardson, 11-Oct-05 (Dawson Creek)
- Northgate Minerals Corp., Terry Lyons, 12-Oct-05 (Smithers)

Northwest Powerline Coalition; Western Keltic Mines Inc., Donald McInnes, 12-Oct-05 (Smithers)

Oak Bay Beach Hotel & Resort; BC and Yukon Hotels Association, Kevin Walker, 07-Oct-05 (Victoria)

Peace River South Teachers Association, Judy Richardson, 11-Oct-05 (Dawson Creek)

- Penticton and District Community Resources Society, Kim Lyster, 13-Oct-05 (Kelowna)
- Prince George Chamber of Commerce, Myron Gordon, Michael Kerr, 11-Oct-05 (Prince George)
- Prince George Council of Seniors, Bob D'auray, 11-Oct-05 (Prince George)
- Prince George District Teachers Association, Karen MacKay, Matt Pearce, 11-Oct-05 (Prince George)
- Prince George Horse Society, Steven Dubas, 11-Oct-05 (Prince George)
- Prince George Railway and Forestry Museum, Alecia Greenfield, 11-Oct-05 (Prince George)
- Prince George Regional Hospital, Geriatric Assessment and Treatment Unit, Dr. Douglas Drummond, 11-Oct-05 (Prince George)
- Propane Gas Association of Canada Inc, B.C. Committee; Joy Propane Ltd., Ronald Graham, 11-Oct-05 (Dawson Creek)
- Provincial Sales Tax Committee, Karen Goodings, Alvin Stedel, 11-Oct-05 (Dawson Creek)
- Domenic Rampone, 13-Oct-05 (Kelowna)
- Real Estate Board of Greater Vancouver, Janet
- Cunningham, Harriet Permut, 21-Oct-05 (Vancouver) Resorts of the Canadian Rockies, Andy Cohen, 13-Oct-05
- (Cranbrook)
- Retail BC, Mark Startup, 07-Oct-05 (Victoria)
- Retail Council of Canada, Kevin Evans, 21-Oct-05 (Vancouver)
- Douglas Robertson, 11-Oct-05 (Prince George)
- Terry Robertson, 11-Oct-05 (Prince George)
- Rocky Mountain Trench Natural Resources Society, Maurice Hansen, 13-Oct-05 (Cranbrook)
- School District No. 57 (Prince George), Fred McLeod, 11-Oct-05 (Prince George)

School District No. 59 (Peace River South), Sam Barber, Judy Clavier, Bill Deith, Wayne Ezeard, 11-Oct-05 (Dawson Creek) School District No. 60 (Peace River North), Heather Hannaford, Ernie Inglehart, 11-Oct-05 (Dawson Creek) Selkirk Students Association, Dave Westmacott, 13-Oct-05 (Cranbrook) Smithers and District Chamber of Commerce, Sharon Robertson, 12-Oct-05 (Smithers) Smithers Parent/Caretaker Coalition, Maggie Foot, Ernie Harding, 12-Oct-05 (Smithers) Smithers Regional Airport, Mayor James Davidson, 12-Oct-05 (Smithers) Society of Living Intravenous Drug Users, Carol Romanow, 07-Oct-05 (Victoria) South Peace Community Resources Society, Jane Harper, 11-Oct-05 (Dawson Creek) Tembec Industries Inc., Brian Clifford, Troy Hromadnik, John Reith, Chris Stagg, 13-Oct-05 (Cranbrook) Tenisci Piva Chartered Accountants, Ron Tenisci, 12-Oct-05 (Kamloops) Thompson Rivers University, Roger Barnsley, Ron Olynyk, 12-Oct-05 (Kamloops) Thompson Rivers University Faculty Association, Dr. Thomas Friedman, 12-Oct-05 (Kamloops) Thompson Rivers University School Of Social Work and Human Service, Michael Crawford, 12-Oct-05 (Kamloops) Tourism Victoria, Lorne Whyte, 07-Oct-05 (Victoria)

- University Of British Columbia Students Union -Okanagan, Heather Cook, Rob Nagai, 13-Oct-05 (Kelowna)
- University Of Northern British Columbia; Canadian Association for Co-operative Education, Dr. Peter Rans, 11-Oct-05 (Prince George)
- University of Victoria Students' Society, Penny Beames, 07-Oct-05 (Victoria)
- University Presidents Council of British Columbia, Don Avison, Christine Massey, 21-Oct-05 (Vancouver)
- Vancouver Area Cycling Coalition, Jack Becker, 21-Oct-05 (Vancouver)
- Vancouver Board of Trade, Brad Gordica, Dave Park, Al Sello, 21-Oct-05 (Vancouver)
- Vela Microboard Association of British Columbia, Linda Perry, 21-Oct-05 (Vancouver)
- Victoria Real Estate Board, Gary McInnis, 07-Oct-05 (Victoria)
- Village Of Pouce Coupe, Councillor Lyman Clark, 11-Oct-05 (Dawson Creek)
- Water Highway BC Society, David Sellars, 07-Oct-05 (Victoria)
- Gordon Watson, 07-Oct-05 (Victoria)
- Willow WAI / Haven Society, Mike Hunter, Jane Templeman, 07-Oct-05 (Victoria)
- Marilyn Elizabeth Young, 21-Oct-05 (Vancouver)

APPENDIX D: WRITTEN SUBMISSIONS

Abbotsford Early Childhood Committee, Lucy Honey-Ray, FGS-2005-029 Govindan (Dan) Achuthan, FGS-2005-281 John Aldous, FGS-2005-020 Alliance for Arts and Culture, Phoebe Huang, FGS-2005-142 Alliance for Equality of Blind Canadians, John Rae, FGS-2005-112 Alliance for Equality of Blind Canadians, Victoria Chapter, Linda Bartram, FGS-2005-227 Eva Almeida, FGS-2005-274 Cam Anderson, FGS-2005-128 Necole Anderson, FGS-2005-188 Arts Council of Surrey, Eileen Gratland, FGS-2005-208 ArtsConnect Tri-Cities Arts Council, Helen Daniels, FGS-2005-216 Richard Ashton, FGS-2005-090 Association of Mental Health Service Providers, Mark Smith, Lynn Wood, FGS-2005-289 Rolf Auer, FGS-2005-121 B.C. Federation of Families Society (BC FamilyNet), Anita Dadson, FGS-2005-210 Dave Bacon, FGS-2005-005 Jean Bain, FGS-2005-104 Wes Baker, FGS-2005-270 Cam Bartram, FGS-2005-278 Cathy Batho, FGS-2005-111 Clare Marie Belanger, FGS-2005-019 Jessie Bell, FGS-2005-050 Pat Bencharski, FGS-2005-186 Jeremy Berkman, FGS-2005-089 Chris Betuzzi, FGS-2005-258 Big Picture Media Corporation, Mark Achbar, FGS-2005-221 Sandra A. Billy, FGS-2005-179 Deb Bischoff, FGS-2005-288 Rebecca Bishop, FGS-2005-120 Linda Blankstein, FGS-2005-122 Boca del Lupo Theatre, Sherry J. Yoon, FGS-2005-168 Boca del Lupo Theatre, Jay Dodge, FGS-2005-167 Boca del Lupo Theatre, Hilary Davis, FGS-2005-054 Rick Bohonis, FGS-2005-134 Marc Bombois, FGS-2005-162 Bowen Island Municipality Ferry Advisory Committee, Anne Ayre, FGS-2005-177 Oliver Brandes, FGS-2005-170 Ruth Bredenhof, FGS-2005-164 British Columbia Association of Child Development and Intervention, Bruce Sandy, FGS-2005-171 British Columbia Cycling Coalition, Peter Stary, FGS-2005-196 Shannon L. Brown, FGS-2005-061 David Brun, FGS-2005-201 Claudette Burton, FGS-2005-176 Tom Burton, FGS-2005-059 Brian Butler, FGS-2005-078

Canada's Research-Based Pharmaceutical Companies (Rx&D), Russell Williams, FGS-2005-148 Canadian Bankers Association, BC Committee, Paul Griffin, FGS-2005-156 Canadian Council of the Blind, BC-YT Division Board, Michelle Creedy, FGS-2005-235 Canadian Federation of the Blind, Elizabeth Lalonde, FGS-2005-197 Canadian Institute of the Arts for Young Audiences, Lindy Sisson, FGS-2005-263 Canadian Life and Health Insurance Association Inc., Greg Traversy, FGS-2005-075 Canadian Red Cross, Lower Mainland Region, Fiona Lewis, FGS-2005-246 Laura Carberry, FGS-2005-123 Arlene J. Carson, FGS-2005-239 Larry Carson, FGS-2005-084 Julie Caudle, FGS-2005-290 Certified General Accountants Association of British Columbia, Edward Downing, FGS-2005-236 Maxine Chalmers, FGS-2005-215 Jean Chambers, FGS-2005-238 Rebecca Christofferson, FGS-2005-261 Rita Chudnovsky, FGS-2005-169 Citizens Roundtable for the Arts, Sandra Garossino, FGS-2005-213 Clearly Canadian Beverage Corp., Tom Koltal, FGS-2005-091 Hilda Cliffe, FGS-2005-209 Coastal Sound Music Academy, Donna Otto, FGS-2005-135 Kim Collier, FGS-2005-152 Sheila Collier, FGS-2005-030 Community Living Restructuring Fund, Lorraine Ward, FGS-2005-267 Community Living Restructuring Fund, John Graham, FGS-2005-267 Dr. Lawrence Cook, FGS-2005-008 Cowichan Valley Association For Community Living, Barry Rundquist, FGS-2005-077 Michele Crawford, FGS-2005-240 Creative Centre Society, Iris Davies, FGS-2005-284 Dan Curtis, FGS-2005-229 Mindy Davis, FGS-2005-040 Marianne de Kleer, FGS-2005-125 Geoff Dean, FGS-2005-007 Developmental Disabilities Association, Alanna Hendren, FGS-2005-108 Carole Didier, FGS-2005-052 Dietitians of Canada, BC Region, Janice Macdonald, FGS-2005-269 Gerald Dirks, FGS-2005-250 District 69 Society Of Allied (Health) Support Groups, Lou Drage, FGS-2005-016 District of Tumbler Ridge, Mayor Clay Iles, FGS-2005-286 Dr. Stephen Drance, FGS-2005-222 Barbara Duncan, FGS-2005-127 Allan Eaton, FGS-2005-265

Electric Company Theatre, Cynthia Reid, FGS-2005-158 Mara Elwood, FGS-2005-058 Susie Fitz-James, FGS-2005-096 Lucia Frangione, FGS-2005-154 Allan Fraser, FGS-2005-032 Janice Froese, FGS-2005-220 Susan Gallagher, FGS-2005-277 Lynne Gallant, FGS-2005-243 Philip A. Gates, FGS-2005-189 Ruth Gilliatt, FGS-2005-009 Anne Gilroyed, FGS-2005-117 Mike Gismondi, FGS-2005-145 Dianne Goldberg, FGS-2005-039 Tom Good, FGS-2005-011 Walter Gorlitz, FGS-2005-126 Greenwood Forest Products (1983) Ltd., Peter Beulah, FGS-2005-285 Estanislau Nogueira Gubiotti, FGS-2005-174 Shyamal Gupta, FGS-2005-287 Halfmoon Bay Greenways, Elise Rudland, FGS-2005-116 Melba Hanson, FGS-2005-184 Robert Hebert, FGS-2005-251 Hepatitis C Council of British Columbia, Ken Thomson, FGS-2005-205 Lachlan Heron, FGS-2005-143 Jane Heyman, FGS-2005-115 Chris Hilliar, FGS-2005-159 John Hollifield, FGS-2005-230 George Hoock, FGS-2005-102 Theresa Hood, FGS-2005-113 Patricia Houston, FGS-2005-228 Sheila Hunter, FGS-2005-067 Interior Health Regional Consumer Council, Maurizio Baldini, FGS-2005-031 Sue Irwin, FGS-2005-074 Randy Jacobs, FGS-2005-232 Lloyd Jeck, FGS-2005-068 Pam Johnson, FGS-2005-140 Gary F. Johnston, FGS-2005-141 Betty Jordan, FGS-2005-259 Peter Justo, FGS-2005-224 Elizabeth Kaller, FGS-2005-257 Kamloops Chamber of Commerce, Barry Baker, FGS-2005-027 Kamloops Food Bank/Action Centre, Margaret Spina, FGS-2005-226 Virginia Karr, FGS-2005-283 Larry Kazdan, FGS-2005-204 Bruce and Flo Kehler, FGS-2005-252 Wayne Kelly, FGS-2005-023 Kelowna Women's Resource Centre, Micki Smith, FGS-2005-106 Marilyn Kendall Smith, FGS-2005-276 Lynne Kent, FGS-2005-194 Kevin Kerr, FGS-2005-211 Jon Kesselman, FGS-2005-003 Karen Kilbride, FGS-2005-190 Annie Klein, FGS-2005-049 Lucy Kong, FGS-2005-097 Maria Kovacs, FGS-2005-241 Linda Kusz, FGS-2005-038

Kwantlen Faculty Association, Terri Van Steinburg, FGS-2005-092 Barbara Laird, FGS-2005-187 Sabine Laubental, FGS-2005-183 Le centre culture francophone de Vancouver, Pierre Rivard, FGS-2005-157 Kevin Leask, FGS-2005-098 Sue Leather, FGS-2005-280 Norman Leech, FGS-2005-133 Denis Legal, FGS-2005-069 Angusta Lokhorst, FGS-2005-144 Chiara Longhi, FGS-2005-109 Lower Mainland Chambers' Transportation Panel, Peter Holt, FGS-2005-173 B.J. Lynch, FGS-2005-282 Tiffany Lyndall-Knight, FGS-2005-136 Lew MacDonald, FGS-2005-085 Kevin MacDuff, FGS-2005-193 Wendy Mackay, FGS-2005-022 Angus MacKinnon, FGS-2005-231 Jodi Ryan MacLean, FGS-2005-064 Karon MacLean, FGS-2005-057 Doug Madden, FGS-2005-071 Wallace Mak, FGS-2005-131 O.J. (John) Mardall, FGS-2005-018 Richard Marion, FGS-2005-247 Michele Mathew, FGS-2005-062 Rob Mathews, FGS-2005-105 Susan McCalla, FGS-2005-256 Cathy McDonagh, FGS-2005-072 Janice McDonagh, FGS-2005-051 Lisa McGauley, FGS-2005-260 Patrick McIsaac, FGS-2005-035 MediaNet, Peter Sandmark, FGS-2005-099 Thom Meier, FGS-2005-149 Melusine Foundation, Lionel Johnson, FGS-2005-200 Margaret (Peg) Mercer, FGS-2005-254 Ruth Miller, FGS-2005-245 Emily Molnar, FGS-2005-160 Shannon Moneo, FGS-2005-079 Sharron and Jim Moraes, FGS-2005-056 Wendy Mould, FGS-2005-124 Tony Mulder, FGS-2005-010 Dianne Mumm, FGS-2005-110 New Rural Partnerships Project, Kathleen O'Malley, FGS-2005-191 Eric Nielsen, FGS-2005-004 Jing Niu, FGS-2005-266 Betty Nobel, FGS-2005-272 North Island College, Office of the President, Lou Dryden, FGS-2005-161 Northern Health - Centre for Health Living, Elaine Wikkerink, FGS-2005-130 Betsy Nuse, FGS-2005-155 Ron Nye, FGS-2005-218 Ellie O'Day, FGS-2005-083 Alfred Ogilvie, FGS-2005-033 Lorene Oikawa, FGS-2005-175 Siobhan-Louise O'Keefe, FGS-2005-100 Eliza Olson, FGS-2005-214 Glenda Olson, FGS-2005-195

Rick O'Neill, FGS-2005-249 Allan Orr, FGS-2005-065 Pacific Baroque Orchestra, Tom Durrie, FGS-2005-198 Bess and John Paleos, FGS-2005-207 Carol Palladino, FGS-2005-081 Peggy Palmer, FGS-2005-044 Parents Coalition for Music Education in 100 Mile House, Flo Dew, Pat Seilis, FGS-2005-166 Margaret Pearson, FGS-2005-047 Bob Peart, FGS-2005-014 Darwin Pehl, FGS-2005-242 PhytoCan Pharmaceuticals Inc., Wendy Little, Eric Nash, FGS-2005-107 Alison Prentice, FGS-2005-206 Progressive Housing Society, Lynn Wood, FGS-2005-080 Provincial Equipment and Assistive Devices Committee, Christine Gordon, FGS-2005-165 Public Health Association Of British Columbia, Sharron Turner, FGS-2005-076 Purdy's Chocolate, Karen Flavelle, FGS-2005-015 Kathy Rae, FGS-2005-060 Religious Society of Friends (Quakers), Arnold Ranneris, FGS-2005-103 Al Rempel, FGS-2005-017 Joan Richdale, FGS-2005-034 Gordon Roberts, FGS-2005-024 Myrna Robinson, FGS-2005-021 Penny Robinson, FGS-2005-111 Larry Romanuik, FGS-2005-139 Gideon Rosenbluth, FGS-2005-147 Dr. Elisson Rouhana, FGS-2005-045 Ruby Rowat, FGS-2005-119 Nora S. Sarsons, FGS-2005-178 Cindy Schlamp, FGS-2005-073 Joan Schwartzenberger, FGS-2005-202 Lisette Sekaren, FGS-2005-271 Lorne Selby, FGS-2005-259 Lee Sexsmith, FGS-2005-001 Valerie L. Sharp, FGS-2005-181 Betty Shaw, FGS-2005-028 Shuswap Lake Coalition, Eva Lyman, FGS-2005-025 Alan Sirulnikoff, FGS-2005-223 Judy Smith, FGS-2005-273 Robert Smith, FGS-2005-046 Roy Smith, FGS-2005-275 Virginia Smith, FGS-2005-048 Smithers Community Band Society, Hubert Burger, FGS-2005-094 Patricia Snider, FGS-2005-225 Rosario Soneff, FGS-2005-088 South Fraser Women's Services Society, Denise Darrell, FGS-2005-063 Pia Southam, FGS-2005-129 Southside Economic Development Association, Beate Marquardt, FGS-2005-041 Maria Squance, FGS-2005-217 Diana Squires, FGS-2005-150 Melissa St. Germaine-Small, FGS-2005-070 Katharine Steig, FGS-2005-262 Roderick Stewart, FGS-2005-118 Lynne Stopkewich, FGS-2005-219

Paul Strebel, FGS-2005-185 Anita Stuart, FGS-2005-137 Lisa Stuible, FGS-2005-292 Sunshine Coast Conservation Association, Daniel Bouman, FGS-2005-212 Len Sutton, FGS-2005-082 Laurel Swenson, FGS-2005-291 Tactile Colour Communication Society, Lois Lawrie, FGS-2005-199 Kent Tate, FGS-2005-101 Terrace Women's Resource Centre, Frances Birdsell, FGS-2005-264 The Boards (BC's Theatre Web-Zine), Ian Martin, FGS-2005-132 The Dance Centre, Mirna Zagar, FGS-2005-268 The Fulcrum Project, Alan C. James, FGS-2005-055 The Only Animal Theatre Society, Kendra Fanconi, FGS-2005-163 Ken Timewell, FGS-2005-012 Robin Tomlin, FGS-2005-036 Cathy Tremblay, FGS-2005-053 Petros Tsaparas, FGS-2005-026 Van Dop Arts and Cultural Guide to BC, Morgan Geisler, FGS-2005-087 Rosamund van Leeuwen, FGS-2005-234 Vancouver Area Cycling Coalition, Colin Brander, FGS-2005-042 Vancouver Native Health Society, Kristen Yarker, FGS-2005-182 Vancouver Out On Screen Film and Video Society, Drew Dennis, FGS-2005-237 Vancouver School Board, Adrienne Montani, FGS-2005-138 Vancouver Tap Dance Society, Anna Kramer, FGS-2005-114 Bea Varley, FGS-2005-037 Victoria Aids Resource and Community Service Society, Michael Yoder, FGS-2005-013 Harry Vogt, FGS-2005-086 Voiceprint Canada, John Harris, FGS-2005-255 William Wang, FGS-2005-203 West Kootenay Regional Arts Council, Krista Patterson, FGS-2005-095 West Porpoise Bay Community Association, Bob Milton, FGS-2005-279 Western Institute for the Deaf and Hard of Hearing, Richard Waters, FGS-2005-253 Western Society for Children, Wanda Gendron, FGS-2005-244 Sarah Westwick, FGS-2005-146 Cindy White, FGS-2005-233 Jeroen Witvliet, FGS-2005-151 Chandra Wong, FGS-2005-192 John Wong, FGS-2005-002 Bette Wood, FGS-2005-248 Carol Wood, FGS-2005-066 Elizabeth Woods, FGS-2005-172 Maiko Bae Yamamoto, FGS-2005-180 Marilyn Elizabeth Young, FGS-2005-006 Mirna Zagar, FGS-2005-093

Jerry Zushman, FGS-2005-043

Report on the 2006 Budget Consultation Process

APPENDIX E: ONLINE RESPONSES

Farshad Abasi Lindsay Abbie Laura Abbott Irene Abele-Pfnuer Alan Aben Aly Abji Marg Ablitt Patrick Abra Mike Abraham Dale Acheson Derek Ackerman Gwen Adair Kimberly Adair Matthew Adam Allison Adams Deborah Adams Joyce Adams Michelle Adams T Adams Linda Addison Jean Adshead Wael Afifi Nadia Agosti Tom Agren Robin Agur, Locations West Investments Mohammed Ahmad Mary Aiello Jim Ainsley Michael Aird Hattie Aitken Leo Aitken-Mundhenk Nairn Albrecht Andrew Albright Dana Aldom Kaisu Aldom Paul Alexandrescu Daniela Alexy-Ng Jessica Alford Kathleen Ali Zafeer Alibhai Betsy Alkenbrack Bassam Al-Kuwatli Brian Allaert Dee Allaert Shahram Allahdadi Deborah Allain Mohamed Allam Karen Allan, Kalidoscope Colour And Glass Gallery Meghan Allan Jodi Allanson Jocelyn Allcock Darlene Alldred Benjamin Alldritt Darcy Allen Elozabeth Allen Jacqueline Allen

Ryan Allen Colleen Alton Kevin Amboe Barbara Ames Larry Amundsen Jennifer Anaka Marian Anaka Sandy Anaka Aaron Ancell John Andersen Michele Andersen Robert Andersen Alan Anderson Angela Anderson Brian Anderson **Brock Anderson** Craig Anderson Dave Anderson Donna Anderson Doug Anderson Eve Anderson Gerry Anderson Hugh Anderson John Anderson Laurie Anderson Mary Anderson Rosemary Anderson Ruben Anderson Mirko Andjic Karen Andreassen Dale Andrews Jennifer Andrews Ron Andrews Gillian Angrove Margaret Antifaeff Patricia Antonik Sandra Anvik Caroline App John Appleby Vera Appleby John Applegate Shauna Aranas **Jennifer** Archer Michael Archibald William Archibald Brent Arentsen Diane Arentsen Terry Argotow Charles Armstrong Jason Armstrong Kristian Arndt Matt Arneill Jennifer Arnell Kerry Arnot Alan Arnott Jessica Ashley Topp Ashley David Ashwell

Monica Ashwell Robert Ashwell Billie-Jo Askeland Samuel Asmoucha Norma Asp Lam Athena David Atkins Fav Atkins Cathryn Atkinson George Atkinson Shirley Au Kevin Auclair Marc Aucoin Pam Auffray **Denise** Augustine Jennifer Auld Nicola Aulin Colleen Austin Ian Austin Matt Austin Patricia Austin Gro Averill Robert Aviani H Avison Louise Avison William Azaroff Malak Aziz Ernest Baatz Elena Baboi Iohn Bach Jennifer Bach Violet Bach Barbara Bacon, HFBC Housing Foundation Elizabeth Baerg Jason Baerg Krista Bagnall Debbie Bailey Violette Baillargeon M Bain Walter Bain **Balbir Bains** Gurpreet Bains Mandip Bains Parbinder Bains Sandy Bains Michael Baird Carol Baird-Krul Arthur Baker Camille Baker, The Escape Artists Society Corey Baker Rob Baker Robert Baker Reggi Balabanov Bob Balbirnie Michael Baldwin Gordon Balfour

John Balfour Brenda Ball Teena Ball D. Ballam Elizabeth Ballantyne Don Ballard, Eagle Point Restorations **Rick Ballarin** Lorraine Balogh Wayne Balzer John Banks Arthur Baran Karen Barden Alex Barker Laura Barker Dean Barkley Joscelyn Barnard Ingrid Barnes Bronwyn Barrett Linda Barrett Mark Barrett Paul Barrett John Barron David Barry Jim Bartels Rod Baruta Alan Barwin David Barwin Cathie Baskett Perminder Bath John Batho C Armen Batista Douglas Bauman Darcy Baxter Kristin Baxter Navid Bayat Chris Bayne Jane Baynham Laurence Beach Sara Beardsell Bradley Beaton Cameron Beaton Io Beattie Mike Beattie Janice Beaudoin Robyn Beauregard David Beck Hans-Jurgen Becker Jean Beckett Karen Bedard Jennifer Beddington Sherry Beddow Don Bednarczyk Sharon Bednarek Rhonda Beebe John & Elizabeth Beeching Keith Beedie, The Beedie Group

Patricia Beer Tara Beguin Kathleen Behnka Rick Beitel Geordie Belinski Brandon Bell Gord Bell Jean Bell Jeremy Bell, Pateman Holdings Inc. Wendy Bell Gary Belleville Alison Bell-Irving Margaret Bellmaine Kathy Belrose Mark Bendall David Beneteau Hannah Bennett Kirsten Bennett Roxanne Bennett Ashley Bennington Meriza Bennington Kevin Benoy Don Benson, British Columbia Trucking Association Scott Benwell Elyse Bergen Shara Berger Yuval Berger Jean Guy Bergeron Adam Bergquist Iocelvn Beriault Ioshua Berkowitz Nicole Bermbach Karyn Bernard-Banks Karin Bernauer Roy Bertolo Annie Bérubé Nicole Beynon Luisa Bianchi Dan Bianco Gordon Bibby Richard Biddlecombe Bruce Bigelow Vivian Bigler Rae Bilash Cathy Bilechuk Barbara Biley Norman Billesberger Tim Binnema Doug Binns Sandy Birch Lora Bird Paul Bird Carole Birks Roberta Birks Robert Bishop Tony Bisig Agnes Black Karen Black

Joshua Blacker Mary Blackstock Ann Blades Alice Blagaic Diane Blai Bart Blainey Jeff Blair Sandee Blair Tim Blair Dan Blake Kristi Blakeway Gail Blayney Catharine Blazkow Fleming Blishen Donna Bliss K. Block Mark Block Jeff Bloom Iliya Bluskov Terry Boake Sean Boal Brent Boates Robert Boates Robert Boback Martin Bobik Lisa Bobocel Chris Bocking Lance Boer Krista Bogen Eric Bohne Sabine Boker Rose Boland Cliff Boldt Lesli Boldt Trina Bolduc Susan Bolland Dino Bolognese Janine Bond Donna Bone Doug Bonner Nola Bonner Kevin Boonstra Tammy Borg Katharine Borgen Miguel Borges Christine Borody Liz Borrett Ken Borrie Alistair Borthwick M Bortolin Jennifer Bos Anthony Bosecke Robert Bosscher Armand Bossio Thomas Boston John Botham Pieter Botman Daniel Bouchard Vicki Bouchard Paul Bouke Noel Boulanger

David Boulter Lorraine Bourbonnais Robert Bourgeois Corinne Bournel Carol Bourque Garth Bowen Jesse Bowen Shandra Bowen Chris Bowers Graham Bowers John Bowers Karen Bowers Patricia Boyd Bob Boyko Laura Brackenbury Jonathan Bradshaw Raman Braich Andrew Braid Tannis Braithwaite Taryn Braithwaite Ken Bramble Margaret Bramble Terri-Jo Bratt Iim Breadon David Brear Gioia Breda Judy Brennan Clark Brent John Brent Klaus Breslauer Shelley Brett Barbara Brezer Donna Bridal Phil Brienesse Alexander Briggs Eve Brighouse-Warren Holly Bright, Crimson Coast Dance Society Richard Brise Hazel Brissard-Vata Stefanie Broad Sharon Broatch Jane Brockington Dawn Brodie Kathy Brodsgaard Roy Brooks Melanie Browell Scott Browell Alice Brown Ben Brown Charles Brown Dana Brown Denise Brown Greg Brown Jennifer Brown Julie Brown Leanne Brown Marianne Brown Michael Brown Monica Brown Patricia Brown

Paula Brown Philippa Brown Rob Brown Shannon Brown Vicki Brown Chris Browne Jennifer Brownlee David Bruce Joyce Bruce Robert Bruce Marion Bruining Karen Bruinink Megan Brumovsky Lynn Bruvold Gabriella Bruxelle Thierry Bruxelle Bob Bryant Tony Bryce Gena Brygger Dana Brynelsen Arvinder Bubber Claire Buchan Marilyn Buchan David Buchanan Ian Buchanan Ken Buchholz Dorothy Buckland Janet Buckle Ann Buckmaster Blake Buemann Mike Buffie C.V. Buhler Jim N Buis John Buist Michelle Buller Chris Bullock Donna Bulmer Timothy Bult Carolyn Burgess Michael Burgess Paul Burgess Ralph Burgess Greg Burley Catherine Burnell Becky Burns Amanda Burrows Ioanna Burslem Michelle Burton Stephen Busch Robyn Buyer Nicola Byres Marlene Byrka Diana & Morten Byskov Brit Cabral Dave Cacchioni Jenny Cacchioni Ken Caig Mary-Beth Cairnie Melissa Calder, The Toybox Daycare Cheryl Calderbank

Gayle Call Carlos Calles Kolbie Calverley Donna Cameron Jennifer Cameron Ward Cameron Marie Campagne Charles Campbell Helena Campbell Joe Campbell Judy Campbell, Island Mountain Arts Katherine Campbell Laurens Campbell Margaret Campbell Quinn Campbell Scott Campbell Shawn Campbell Stacy Campbell Rachel Camps Steve Cann Amanda Cantelon Craig Cantlie Mona Cantwell Virginia Caparas Sharon Card Iles Dan Carey Therese Carignan Mariko Carlisle Bruce Carlos Allan Carmichael Brian Carmichael Frances Carmichael Kelly Carmichael Micah Carmody Ria Carpay Carolyn Carpenter Michael Carpenter Robert Carpenter Lisa Carr Mina Carr William Robert Carr Anya Carrel Susan Carr-Hilton Barbara Carroll William Carroll Conway Carruthers Sarah Carruthers Suzanne Carry Brent Carson Donalda Carson, Prince George Hospice Society Jodi Carson Kelly Carston Paula Carswell Suzanne Carter Christopher Carter David Carter, Dr. David E. Carter Consulting Ltd. Jackie Carter, Night Owls Pam Carter

Ron Carter Sharon Carter Stan Carter Sue Carter Joe Cash Bridget Cassidy Su Castle Lance Castonguay Walsh Catherine Christina Catton Anne Caulfield Ryan Cavanaugh Ed Cavin Cheryl Cawsey Steve Cecchi Shannon Cesari Cathy Chabot Sonia Chabot James Chamberlain **Denise Chambers** Michael Chambers Moira Chambers N Chambers Robyn Chambers Sperril Chambers Francesca Champagne-Holland Audrey Chan Cyndy Chan Felix Chan Iean Chan Lana Chan Leo Chan Pato Chan Margaret Chandler Leah Chang Paul Chang Tina Chang Frankie Chao Lisa Chao Ila Chapman Maren Chapman Robin Charboneau Suzie Charette Guilhemine Charles Marina Charles Sherida Charles Erin Charlton Russel Chartier Jayne Chase Thomas Chatham Dean Chatterson Moh Chelali Alex Chen Harry Chen Sanyee Chen Cindy Chepil Egan Chernoff Ada Cheung Jenny Cheung Matthew Cheung

Lisa Chew Gayle Chin Roger Chin Teeravit Chintawongvanich Ian Chipperfield Allis Pakki Chipps-Sawyer Bruno Chirico Angela Chisholm Pat Chisholm J Cho Annie Choi Eva Choi Wayne Choi Margaret Choinski Josephine Chong Dale Chorney Rosaline Choy Schaufele Chris Natanis Christensen Bev Christian Karen Christiansen Adam Christie Amanda Dawn Christie Edmond Chu Edward Chu Sam Chu **Richard Chuang** Dianna Chudy Howard Chui Connie Chung Jeremy Church Matthew Church Stephen Church Kim Churchill Shannon Churchill Gwen Chute Greg Chwelos Jan Cianchi Joe Citizen Doreen Clancy Sheldon Clare Linda Claridge Fiona Clark Chris D. Clark Chris G. Clark David Clark Donna Clark Gordon Clark Howard Clark Keith Clark Pauline Clark Barry Clarke, Samco Software Inc. Graham Clarke Teresa Clarke Iane Clausen Chris Clay Jeffrey Clay Anne Clayton Aaron Cleaveley Jamie Clegg

Angel Clemente Steve Clements Ita Clenachan John Cloke Arthur Close Douglas Cochrane Susan Coe Norman Coe Pedro Coelho Heather Coey F. Robert Colangelo Glenna Colangelo Ryan Colbert John Colbourne Kathryn Colby Stuart Colby Carolyn Coleman Graham Coleman Julie Colero Patricia Collins Sandy Collins David Collver Rob Colombo Beth Colpitts James Colpitts Monte Comeau Jeannine Companion Danielle Conrad Julie Conroy Felicia Constantinescu Neil Convey David Conway Frank Cook Nicole Cook Robert Cook Bruce Cooke Krista Cooke Michael Cooke Steve Cooley James Coomber John Coombes Barbara Cooper Jennifer Cooper Leon Cooper Stephen Cooper Wendy Cooper, West Wood Players Ltd. Pamela Cop Audrey Cope Gale Corder Georgina Cormack Irene Corman Rhonda Corman **Charles** Cornell Michael Cornell Shelley Cornell Lauren J. Cornish Laird Cossar Ianine Costanzo Linda Cotsford John Cotter

Madeleine Coudert Mel Coulson Linda Coulter Mark Coumont Dorothy Counts Elizabeth Cousar Mark Cousins Brian Cousins Christina Cousins E Cousins David Coutu Brigitte Couturier Candace Cowan Jacob Cowan Karen Cowan Marshall Cowe Sheila Cowie Jennifer Cowley Daniel Cox Inge Cox Sherry Cozma Colleen Craig Jennifer Craig E Cramb Genevieve Crane Dan Craven Elaine Crawford Sandra Crawford Lorri-Anne Creighton Debra Critchley, Vernon Women's Centre Gary Crocker Iennifer Crockford Michael Crook Richard Crook Ron Crosby Susan Crosby Brian Cross Heather Cross Tom Crow Ron Crowther Gary Croxford Allan Cruickshank Ed Csuka Will Cullen Aaron Cumming Anne Cumming Gord Cumming Bruce Cummings Louise Cummings Graham Cunningham Rebecca Cunningham Shaun Cunningham Troy Cunningham Laura Curnow Rvan Curr Jennifer Currie Linda Curson Alyssa Curtis Elsie Custodio Karen Custodio

Jacqueline Cusveller Bradley Cuzen Christine Cybulski Kathie Cybulskie Paula Cyr Barb Doucette Jackie Da Ros Kristina Dabbs Laurie Dahlgren Joshua Dahling Ann Daigle Troy Dakiniewich Helen Dalin Roy Daly Grant Damery Paige Dampier Carissa D'andrade Jaymi Daniels Viire Daniels Lisa Danton Susan Darlington Laura Dato Michael Davey Nicole Davey Diane David Kyle Davidson Lindsay Davidson Natasha Davidson Sheila Davidson Bill Davie Christopher Davies Leah Davies Margaret Davies Brad Davis Corey Davis Douglas (Jamie) Davis Ingrid Davis Maureen I.A. Davis Michelle Davis Rhonda Davis, Changes Clothing And Jewellery Bar Michael Deters Julia Day Ajit Dayanandan Elsje De Boer Markdebr De Bruijn Elizabeth De Francesco Barb De Goede Marian De Jong Karen De Long Ghislaine De Saint Venant Patrick De Sousa Tony De Visser Jack De Wit Jacobus De Zwart Mary Leah De Zwart Darin Dean Ieff Dean Laura Dean Raymond Dear Jeff Deby Adrian Decker

Stacy Decosse Roger Dee Tracy Defoe Joan Degear Susan Deglan Ian Degroot Wendy Degroot Jaime Dehnke Mary Deighan Michele Dekok Paul Delany Teena Della Jennifer Delvecchio Katharine Demchuk Stephen Demers Dario Demetlika Gabriel Demone Melinda Dempster Chris Demwell Nancy Demwell Patricia Denne Ronald Dennett Lenore Dennis Rae-Ann Denny Meghan Denommee Steve Denroche Douglas Denton-Howes Mike Depaoli Tracie Der Harold Derksen Robert Derksen Dan Derosa Sylvain Desbiens Diane Desbrisay Patricia Desbrisay Lisa Descary Cecile Desgagne Marian Desmet Frederick Desrosiers Cheryl d'Estrube Teresa Devereaux Nancy Devries Jacqueline Dewar Hans Dewit Brenda Dewonck C Dey Aman Dhaliwal Farid Dhanani Gloria Dharney Julie Dharney Gloria D'Hondt Michele Dickinson Christoph Dietzfelbinger Rene Dijkstra Nadine Dillabaugh Isabel Dillabough Steve Dillen Grant Dimock April Dimond Jim Dingeldein

Patrick Dion Crystal Dixon Donna Dobo Jenny Dobras Rvan Dobras Michael Dodd Sylvia Dodd Marian Dodds Michael Doebeli Zoe Doebert Don Doerksen Irene Doerksen Susanne Doetzel Dorothy Doherty Kirk Doherty Pam Doherty Heather Doidge Mathew Dolf Tim Doling Laurie Dombrosky Lisa Domeier Ann Donahue Lindsay Donaldson Marilyn Donaldson Dave Donison Cheryl Donnelly Leah Donnelly Angela Doolittle Suzanne Dorais Donna Dorosh Pavle Dosen Karen Doughty Chris Douglas Michelle Douglas Jennifer Dow Salinas Kathy Doyle Derek Drake Denis Drapeau Nicholas Drayer Roswita Dressler Craig Drew Noah Drew Kathy Driedger Diane Driver John Dryden Lori Ducharme Marie Ducharme Rob Ducharme Holly Duchow Kevin Duff Sharon Dulay Karin Dumont John Dunbar Bill Duncan Kate Duncan Walton Duncan Lisa Dunkley David And Margaret Dunlop Kelly Dunn Lois Dunn David Dunnet

Rod Dunnett Alison Dunning William (Bill) Dunsmore Glenda Dupuis David Dutton Annette Duval David Duval Shaun Dychko Philip Dyck Tanya Dyck Terry Dyck Elizabeth Dye Allen Dyke Dave Dyke Michele Dyke Val Dyke Kate Dyson John Eades Nicolette Eadie Sheri Eastman Thomas Eaves Ellie Eccles Ionah Eckert Chris Edgar Diane Edgar Mike Edgar Julie Edge Jim Edgson Gayle Ediger Krista Ediger Morna Edmundson, Festival Vancouver Lorraine Edward Garv Edwards Marilyn Edwards Peter Egan Keith Egger Rob Eggert Jessica Eggleton C Ehnes Donna Einarsson Sandra Eix Marilyn Elbourne Eman Elghoneimy Colleen Elgood Alana Elliott Caroline Elliott Kelly Elliott Lorraine Elliott Scott Elliott Bessie Ellis June Ellis Sandy Elvy Maynard Embree Chervl Emerson Maryann Emery Peter Emery Heather Empey Regina Ende Travis Endean Charles Endicott

Meghan Enga Heather England Arel English D Engman Stan Engstrom David Ennis, B.C. Music Educators' Association Ryan Ennis Leanne Enns Brad Epp Carol Epp Bonnie Erickson Helene Eschbach Leila Eslamboli Jacky Essombe Liz Estey Denise Evans James Evans Karen Evans Mike Evans, Britannia Community Schools Team Gillian Ewart Karen Exley Liz-Anne Eyford Gary Eyre Alan Ezust Andrew Faber Bruce Fader Richard H Fahlman Denise Fallis Bonnie Fallowfield Stephen Fan Christine Fang Julia Farkas Kellie Farley Pat Farmer Jacqueline Farquhar Pat Farrant N Farrell Jennifer Farstad Ian Farthing Brian Fasse Peter Fassnacht Pierre Fauchon Glen Faust Julie Fave Parker Shanah Fedder Steven Fedder Angus Fedoruk Jacqueline Fefer David Fehr Lesley Fehr James Feng Michael Fenn Lorene Fennell I Fenton Terri Ferchert Andrew Ferguson April Ferguson, Covenant Kids Christian Daycare Bruce Ferguson

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