



## CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE

Thursday, April 22, 2021

Held Electronically in Accordance with Ministerial Order M192  
and Transmitted via the SCRD Boardroom, 1975 Field Road,  
Sechelt, B.C.

### AGENDA

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**CALL TO ORDER**      9:30 a.m.

#### AGENDA

1. Adoption of Agenda

#### PRESENTATIONS AND DELEGATIONS

2. Paul Fripp and Andrew Davies, BDO Canada LLP      Annex A  
Regarding: i) Audit Final Report to the Board of Directors      Pages 1-17  
ii) Draft Independent Auditor's Report for      pp.18-21  
Foreshore Leases  
iii) Draft Independent Auditor's Report for SCRD      pp. 22-23  
iv) SCRD Draft Audited Financial Statements      pp. 24-74  
Year Ended December 31, 2020

**(Voting – All Directors)**

#### REPORTS

3. Sunshine Coast Regional District 2020 Draft Audited Financial      Annex B  
Statements      pp. 75-80  
*General Manager, Corporate Services / Chief Financial Officer*  
i) Audit Final Report to the Board of Directors      See pp. 1-17  
ii) Draft Independent Auditor's Report for Foreshore Leases      See pp. 18-21  
iii) Draft Independent Auditor's Report for SCRD      See pp. 22-23  
iv) SCRD Draft Audited Financial Statements Year Ended      See pp. 24-74  
December 31, 2020

**(Voting – All Directors)**

4. 2021 Budget Project Status Report      Annex C  
*Senior Leadership Team*      pp. 81-95

**(Voting – All Directors)**

5. 2021 Budget Debrief and 2022-2026 Financial Planning Process      Annex D  
*General Manager, Corporate Services / Chief Financial Officer*      pp. 96-100

**(Voting – All Directors)**

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|--|------------------------|
| <b>6.</b> 2021 Union of British Columbia Municipalities (UBCM) Resolutions<br><i>Corporate Officer</i><br><b>(Voting – Electoral Area Directors)</b>   | Annex E<br>pp. 101-102 |
| <b>7.</b> Status of Operating and Capital Reserves as at March 31, 2021<br><i>Budget and Financial Analyst</i><br><b>(Voting – All Directors)</b>  | Annex F<br>pp. 103-108 |
| <b>8.</b> Gas Tax Community Works Fund Update<br><i>Budget and Financial Analyst</i><br><b>(Voting – Electoral Area Directors)</b>   | Annex G<br>pp. 109-112 |
| <b>9.</b> Contracts between \$50,000 and \$100,000 – January 1 to March 31, 2021<br><i>Manager, Purchasing and Risk Management</i><br><b>(Voting – All Directors)</b>                        | Annex H<br>p. 113      |
| <b>10.</b> Director Constituency and Travel Expenses (January-March 2021)<br><i>Accounts Payable Technician</i><br><b>(Voting – All Directors)</b>   | Annex I<br>pp. 114-115 |
| <b>11.</b> Local Government Development Approvals Program Grant Program Application<br><i>General Manager, Planning and Community Development</i><br><b>(Voting – All Directors)</b>         | Annex J<br>pp. 116-118 |
| <b>12.</b> Online Accommodation Platform Funding – Affordable Housing Initiatives<br><i>General Manager, Corporate Services / Chief Financial Officer</i><br><b>(Voting – All Directors)</b> | Annex K<br>pp. 119-128 |

## COMMUNICATIONS

## NEW BUSINESS

## IN CAMERA

## ADJOURNMENT

# **SUNSHINE COAST REGIONAL DISTRICT**

## **AUDIT FINAL REPORT TO THE BOARD OF DIRECTORS**

Dated April 12, 2021 for presentation on April 22, 2021

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## EXECUTIVE SUMMARY

We are pleased to provide this Audit Results Report to assist you in fulfilling your oversight responsibilities with respect to our audit of the financial statements of The Sunshine Coast Regional District (the “District”) for the year ended December 31, 2020. A summary of our report is as follows:

Our audit and therefore this report will not necessarily identify all matters that may be of interest to the Board of Directors in fulfilling its responsibilities. This report has been prepared solely for the use of the Board of Directors and should not be distributed without our prior consent. Consequently, we accept no responsibility to a third party that uses this communication.



### Status of the Audit

As of the date of this report, we have substantially completed our audit of the 2020 financial statements, pending completion of the following items:

- ▶ Approval of financial statements by the Board of Directors
- ▶ Receipt of signed management representation letter
- ▶ Subsequent events review through to financial statement approval date

We conducted our audit in accordance with Canadian generally accepted auditing standards. The objective of our audit was to obtain reasonable, not absolute, assurance about whether the financial statements are free from material misstatement. Please see the draft audited financial statements package for our draft independent auditor’s report.

The scope of the work performed was substantially the same as that described in our Planning Report to the Board of Directors dated November 13, 2020.



### Materiality

As communicated to you in our Planning Report to the Board of Directors, preliminary materiality for all items other than infrastructure was set at \$1,450,000 and materiality for infrastructure was set at \$2,700,000. These levels were based on prior year’s final revenues and tangible capital asset figures, respectively. Final materiality has remained consistent with preliminary figures set based on actual current year results.



### Audit Findings

Our audit focused on the risks specific to your business and key accounts. Our discussion points below focus on the following items:

- ▶ Impact of COVID-19
- ▶ Recognition of Grant & Government Transfer Revenue  
**[Mandatory audit standards consideration]**
- ▶ Management Override of Internal Controls  
**[Mandatory audit standards significant risk]**



### Internal Control Matters

We are required to report to you in writing, any significant deficiencies in internal control that we have identified. The specifics of this communication are included in our report below.



### Independence

Our annual letter confirming our independence was provided in our Planning Report dated November 13, 2020. We know of no circumstances that would cause us to amend the previously provided letter.



### Adjusted and Unadjusted Differences

We disclose all significant adjusted and unadjusted differences and disclosure omissions identified through the course of our audit engagement.

No such differences or omissions were identified.



### Management Representations

During the course of our audit, management made certain representations to us. These representations were verbal or written and therefore explicit, or they were implied through the financial statements. Management provided representations in response to specific queries from us, as well as unsolicited representations. Such representations were part of the evidence gathered by us to be able to draw reasonable conclusions on which to base our audit opinion. These representations were documented by including in the audit working papers memoranda of discussions with management and written representations received from management.

A summary of the representation we have requested from management is set out in the representation letter included in [Appendix B](#) to the report.



### Fraud Discussion

Through our planning process, and current and prior years' audits, we have developed an understanding of your oversight processes. We are not currently aware of any fraud affecting the District.

If you are aware of changes to processes or are aware of any instances of actual, suspected or alleged fraud affecting the District, we request that you provide us with this information.

Please refer to the Auditor's Responsibilities for Detecting Fraud in the Planning Report to the Board of Directors.

## AUDIT FINDINGS

As part of our ongoing communications with you, we are required to have a discussion on our views about significant qualitative aspects of the District's accounting practices, including accounting policies, accounting estimates and financial statement disclosures. In order to have a frank and open discussion, these matters will be discussed verbally with you. A summary of the key discussion points are as follows:

AREA OF FOCUS	RISKS NOTED	AUDIT FINDINGS
Impact of COVID-19	The global health crisis known as "COVID-19" has caused significant disruptions to workforces across the globe. This drives potential operational risks for many organizations.	<p>Discussed the identified impact of COVID-19 on the District's processes and controls with management.</p> <p>Considered any identified impacts, and potential unidentified impacts, to the District's overall control environment when performing tests on the effectiveness of selected transactional controls.</p> <p>Discussed and considered material financial impacts to the District that have resulted, or are expected to result, from COVID-19.</p> <p><b><i>No additional audit risk areas identified through these procedures.</i></b></p>
<b>Recognition of Grant and Government Transfer Revenue</b>  <b><i>(Mandatory audit standards consideration)</i></b>	Accounting standards relating to grant and government transfer revenue recognition are complex and open to interpretation. There is a risk that grants or revenues derived from other government transfers may be incorrectly deferred into future periods.	<p>Obtained an understanding of significant grants and government transfer funding arrangements. Assessed management's applied recognition policies through review of the agreements for key funding arrangements.</p> <p>Verified expenditures incurred in relation to key funding arrangements, where contractually enforceable stipulations on the use of funds exist.</p> <p><b><i>No audit differences were identified through these procedures.</i></b></p>

AREA OF FOCUS	RISKS NOTED	AUDIT FINDINGS
<b>Management Override of Internal Controls</b>  <i>(Mandatory audit standards significant risk)</i>	Management is in a unique position to perpetrate fraud due to their ability to, directly or indirectly, manipulate accounting records and prepare misleading financial reports by overriding controls that otherwise appear to be operating effectively.	<p>Examined unusual and non-recurring general journal entries recorded around key reporting dates.</p> <p>Examined adjustments to the financial statements that occurred outside the normal control processes.</p> <p>Reviewed disbursements to entities with whom key personnel have a disclosed financial interest.</p> <p><b><i>No audit differences were identified through these procedures.</i></b></p>



## INTERNAL CONTROL MATTERS

During the course of our audit, we performed the following procedures with respect to the District's internal control environment:

- ▶ Documented operating systems to assess the design and implementation of control activities that were relevant to the audit.
- ▶ Discussed and considered potential audit risks with management.

The results of these procedures were considered in determining the extent and nature of substantive audit testing required.

We are required to report to you, in writing, significant deficiencies in internal control that we have identified during the audit. A significant deficiency is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance. Throughout our audit, we did not identify any significant deficiencies in internal controls.

As the purpose of the audit is for us to express an opinion on the District's financial statements, our audit cannot be expected to disclose all matters that may be of interest to you. As part of our work, we considered internal controls relevant to the preparation of the financial statements such that we were able to design appropriate audit procedures. The work designed was not for the purpose of expressing an opinion on the effectiveness of internal control.

*Please refer to [Appendix A](#) for our management letter, which discusses internal control related matters and other best-practice suggestions that do not meet the definition of 'significant deficiencies'.*

## OTHER REQUIRED COMMUNICATIONS

Potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.

•BDO Response: None noted.

Material uncertainties related to events and conditions that may cast significant doubt on the District's ability to continue as a going concern.

•BDO Response: None noted.

Disagreements with management about matters that, individually or in the aggregate, could be significant to the District's financial statements or our audit report.

•BDO Response: None noted.

Matters involving non-compliance with laws and regulations.

•BDO Response: None noted.

Significant related party transactions that are not in the normal course of operations and which involve significant judgments made by management concerning measurement or disclosure.

•BDO Response: None noted.

Management consultation with other accountants about significant auditing and accounting matters.

•BDO Response: None noted.

Professional standards require independent auditors to communicate with those charged with governance certain matters in relation to an audit. In addition to the points communicated within this letter, the attached table summarizes these additional required communications.

## APPENDICES

Appendix A: Management letter

Appendix B: Representation letter

## APPENDIX A: MANAGEMENT LETTER

Direct Line: (604) 932-3799  
E-mail: pfripp@bdo.ca

April 12, 2021

Ms. Tina Perreault, General Manager Corporate Services/Chief Financial Officer  
Sunshine Coast Regional District  
1975 Field Road  
Sechelt, BC V0N 3A1

Dear Ms. Perreault:

### RE: Auditor's Management Letter

As your external auditors, we are engaged to provide an audit opinion on your year-end financial statements. An external audit requires testing of transactions and balances and review of those internal control systems upon which we may place reliance. A positive opinion on the financial statements does not necessarily mean that your internal control systems are all operating effectively. This is because we review only those internal control systems where we feel that failure in those systems could result in a material error on the financial statements. With those systems that we do review, our focus is on the assertions necessary to meet our financial statement audit objectives.

Our review of systems, transactions and balances as well as discussions with staff at various levels gives us a unique insight into your operations. While conducting this work we make note of items that come to our attention where we feel that improvement could be made or alternatives could be considered. We are fortunate in that we work with a great number of clients and observe a wide variety of processes. We see firsthand any procedures that are emerging as best practices.

As matters come to our attention, we make note of these for subsequent follow-up. For minor matters we discuss directly with the staff involved. More important matters are brought forward in this letter (known as a "management letter").

## 1. Processes and Policies: Human Resource Policies

### **Observation**

In relation to the audit of the year ended December 31, 2017, we previously commented on the status of employee benefits policies. At that point in time, many of the District's policies, processes and controls were being reviewed in conjunction with the implementation of the District's then-new Enterprise Resource Planning ("ERP") system, Unit4. In contrast, the District's Human Resources Policy on employee benefits administration had not been revised since January 2008. This resulted in a lack of clarity as to who is entitled to what, and when, which drives risk for the District. We previously recommended that this policy document be reviewed, expanded and updated.

It was also noted that many other Human Resource related policies have not been updated, for many years, to reflect current practices or Bylaws. Management previously noted that this would be considered in due course as various human resources processes were set to be codified and built into the Unit4 ERP. We have noted that while many business processes have been brought into Unit4 ERP (and given significant clarity as a result), many others have not.

As was previously the case, the employment landscape has changed dramatically since the last revision of the employee benefits administration policy in 2008. In order to attract and retain talent, many employers have found it necessary to provide different types of benefits and incentives to employees. The shock to the employment marketplace brought on by COVID-19 has accelerated this trend. It has since been noted that various other employee benefit and compensation policies have not been updated to reflect current practices.

The lack of established policies that are both comprehensive and up-to-date creates risk for the District. Gaps in policies require the application of judgement by management to resolve individual cases, which creates the unnecessary opportunity for human error and inconsistency in application to occur. Such issues can upset workplace relationships and disrupt the flow of business operations, and potentially lead to claims against the District.

### **Recommendation**

We recommend that the District's policies on employee benefits and compensation be updated to reflect current practices and provide clarity on areas frequently requiring management to exercise judgement. We also recommend that, where practicable, key elements of these policies and their related processes be incorporated into Unit4 ERP.

### **Management's Response**

Management are aware and acknowledge the importance of addressing the HR policies in a timely manner. Management have interim measures in place and are continuing the work toward an implementation plan to resolve the issues as time and resources allow, with a goal of process improvements realized in late 2021.

## 2. Processes and Policies: Valuation of Contributed Tangible Capital Assets

### **Observation**

An area for improvement that we have commented on in previous years is the extent and structure of information flow between operations departments - such as planning and development - and the financial services department. Development projects drive transactions that are often significant in volume and value. Not all of these transactions involve cash and are therefore not easily detected by the financial services department. A lack of rigor and structure in the flow of information creates risk that these significant transactions will not be captured accurately or timely in the District's financial records.

During our audit, we reviewed the processes in place that connect financial services personnel with planning and development personnel in the specific context of contributed tangible capital assets. We noted that these processes are generally lacking in specificity. Most importantly, the processes do not dictate any specific level of internal review and corroboration, which is essential to ensure that these transactions are accurately captured in the financial records of the District.

Though these transactions are non-cash and do not **directly** form part of the District's financial plan, they have a significant impact on the District's financial statements. The values assigned to these transactions are likely to **indirectly** impact the District's financial plan through the estimate of future asset maintenance and replacement costs, and the timing of any related development activities. A lack of timeliness or accuracy in the recording of these tangible capital asset transactions results in an unreliable basis to make various financial planning decisions.

**Recommendation**

We recommend that the policies and processes be strengthened, and that an internal review of the key inputs to these estimates, based on a documented set of criteria, be added.

**Management's Response**

The establishment of clearly defined business process and associated policies related to contributed capital assets will be developed in conjunction with the Regional Growth Strategy, including any opportunities with the Development Approvals Program proposal moving forward for 2021. For the immediate term, existing processes will be strengthened to include internal reviews and valuations for these assets prior to receipt by the SCRD.

**3. PSAS 3280: Asset Retirement Obligations****Observation**

Beginning with the December 31, 2023 year end, the provisions of section PS 3280: Asset Retirement Obligation will be in effect. This standard will require that a liability be recognized at any time when there is a legal obligation to incur retirement costs in relation with a tangible capital asset. Effectively implementing the standard is a significant undertaking that will require collaboration between operations departments and the financial services department. Depending on the level of external resources that are utilized, implementation of this standard may take up to three years to properly implement.

This standard is in some ways similar but is broader in scope than the current sections PS 3270: Solid Waste Landfill Closure and PS 3260: Liability for Contaminated Sites. Initial adoption of this standard will place a significant burden on the District's staff and management to consider and identify potential legal obligations for retirement costs among the District's extensive network of public infrastructure and other tangible capital assets.

**Recommendation**

We encourage management to continue to formulate their plan to implement this new standard, which should include an assessment as to whether there are sufficient internal resources to execute the plan for implementation before December 31, 2023.

**Management's Response**

Management are actively working on establishing the scope of work for the implementation of the new standard. The SCRD Board also approved additional resources to assist with aspects of the standard such as environmental assessment or legal reviews for the 2021 Budget. Management have identified that internal resources will be impacted for 2022, especially within the infrastructure and community services divisions as the validation and valuation phase of the project begin.

We would like to express our gratitude for the co-operation and assistance which we received from yourself and the rest of the Finance Department. We appreciate the efforts put into the audit this year.

We shall be pleased to discuss with you further any matters mentioned in this letter at your convenience.

Yours truly,

A handwritten signature in black ink, appearing to read 'Paul Fripp', with a stylized flourish at the end.

Paul Fripp, CPA, CA  
Partner through a corporation  
BDO Canada LLP  
Chartered Professional Accountant

## APPENDIX B: REPRESENTATION LETTER

*This page left intentionally blank - Representation Letter follows on the subsequent pages*



The Sunshine Coast Regional District  
1975 Field Road  
Sechelt, BC, V0N 3A1

**REPORT DATE**

BDO Canada LLP  
Chartered Professional Accountants  
1100 - 1055 West Georgia Street  
Vancouver, British Columbia  
V6E 3P3

This representation letter is provided in connection with your audit of the financial statements of The Sunshine Coast Regional District (the "District") for the year ended December 31, 2020, for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

We confirm that to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

**Financial Statements**

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated November 13, 2020, for the preparation of the financial statements in accordance with Canadian public sector accounting standards; in particular, the financial statements are fairly presented in accordance therewith.

- The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement and/or disclosure that are reasonable in accordance with Canadian public sector accounting standards.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.
- All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards require adjustment or disclosure have been adjusted or disclosed.
- The financial statements of the District use appropriate accounting policies that have been properly disclosed and consistently applied.

**Information Provided**

- We have provided you with:
  - access to all information of which we are aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters;
  - additional information that you have requested from us for the purpose of the audit; and
  - unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
- We are responsible for the design, implementation and maintenance of internal controls to prevent, detect and correct fraud and error, and have communicated to you all deficiencies in internal control of which we are aware.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.

- We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

## **Fraud and Error**

- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the District and involves:
  - management;
  - employees who have significant roles in internal control; or
  - others where the fraud could have a material effect on the financial statements.
- We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the District's financial statements communicated by employees, former employees, analysts, regulators, or others.

## **General Representations**

- Where the value of any asset has been impaired, an appropriate provision has been made in the financial statements or has otherwise been disclosed to you.
- We have provided you with significant assumptions that in our opinion are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the District when relevant to the use of fair value measurements or disclosures in the financial statements.
- The District has complied with all provisions in its agreements related to debt and there were no defaults in principal or interest, or in the covenants and conditions contained in such agreements.
- There have been no plans or intentions that may materially affect the recognition, measurement, presentation or disclosure of assets and liabilities (actual and contingent).
- There were no direct contingencies or provisions (including those associated with guarantees or indemnification provisions), unusual contractual obligations nor any substantial commitments, whether oral or written, other than in the ordinary course of business, which would materially affect the financial statements or financial position of the District, except as disclosed in the financial statements.

## **Other Representations Where the Situation Exists**

- We have informed you of all known actual or possible litigation and claims, whether or not they have been discussed with legal counsel. Since there are no actual, outstanding or possible litigation and claims, no disclosure is required in the financial statements.
- The financial statements and any other information in the annual report provided to you prior to the date of this representation letter are consistent with one another, and there is no material misstatement of the other information.

- We will provide to you, when available and prior to issuance by the District, the final version of the document(s) comprising the annual report.
- We have assessed the potential impact of COVID-19 on the District's future operations. We have not identified any material uncertainties, nor do we anticipate any further material changes in the District's operations as a result of the pandemic.

Yours truly,

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Tina Perreault, CPA, CMA  
General Manager, Corporate Services / Chief Financial Officer

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## Independent Auditor's Report

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### To the Chairperson and Directors of the Sunshine Coast Regional District

#### Opinion

We have audited the Statement of Foreshore Leases of the Sunshine Coast Regional District (the "District") for the year ended December 31, 2020 and note to the Statement including a summary of significant accounting policies (together the "Statement").

In our opinion, the accompanying Statement for the year ended December 31, 2020, is prepared, in all material respects, in accordance with the General Lease Agreement (the "Agreement") dated January 1, 1994 between the Province of British Columbia, represented by the Minister of Lands, Parks and Housing, and the District.

#### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the Statement in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the Statement, which describes the basis of accounting. The Statement is prepared to assist the District to meet the reporting requirements of the Agreement referred to above. As a result, the Statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

#### Responsibilities of Management and Those Charged with Governance for the Statement

Management is responsible for the preparation of the Statement in accordance with the basis of accounting described in Note 1 to the Statement; this includes determining that the basis of accounting is an acceptable basis for the preparation of the Statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the Statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the District's financial reporting process.

#### Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, and related disclosures made by management.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(Draft - Unsigned)

Chartered Professional Accountants  
Whistler, British Columbia

April XX, 2021

## Sunshine Coast Regional District

1975 Field Road  
Sechelt, British Columbia  
Canada V0N 3A1

P 604-885-6800  
F 604-885-7909  
Toll free 1-800-687-5753

info@scrd.ca  
www.scrd.ca



December 4, 2020

Crystal Hartnell, Portfolio Administrator  
Ministry of Forests, Lands and Natural Resource Operations  
Suite 200 – 10428 153<sup>rd</sup> Street,  
Surrey, B.C  
V3R 1E1

Dear Ms. Hartnell:

**Re: File 2405565**  
**Lease No. 235700 - 2020 Water Lease Revenues**

Enclosed please find our cheque in the amount of \$82,078.23 which represents payment due per Lease of Occupation No. 235700, (please see schedule below).

Name of Sub-Lease	2020 Receipts
City Transfer Inc. CT-100	34,880.00
Fleetwood Forest Products FFP-301 *now subleased to 1223743 BC Ltd.	3,274.34
Coastland Wood Industries CL-401 (includes early payment discount \$1,499.00)	14,332.96
Coastland Wood Industries CL-501	22,487.92
Coastland Wood Industries CL-700 (includes early payment discount \$3,605.00)	81,364.26
GST at 5% (applied to invoices before early payment discounts)	7,816.97
Total Rental Revenue Receipts including GST	\$164,156.45
<b>Due to Province (50% Total Receipts including GST)</b>	<b>\$82,078.23</b>

Our 2020 year-end audit is scheduled to begin March 2021; the audited statement of our gross rental receipts will be forwarded as soon as possible. Please let me know if you require anything further.

Sincerely,

  
Brad Wing, Manager Financial Services

cc: Ian Hall, General Manager, Planning and Community Development

**ELECTORAL AREAS:** A - Egmont, Pender Harbour B - Halfmoon Bay D - Roberts Creek E - Elphinstone F - West Howe Sound

**MUNICIPALITIES:** District of Sechelt / Sechelt Indian Government District / Town of Gibsons

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**Sunshine Coast Regional District  
Statement of Foreshore Leases  
Note to Financial Statement**

**December 31, 2020**

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**1. Basis of Accounting**

As per Article VI, 6.01(c) (i) of the General Lease Agreement (#235700) granted by the Province of British Columbia, represented by the Minister of Lands, Parks and Housing dated January 1, 1994, this financial statement has been prepared using the cash basis of accounting, and captures only those transactions relating to the stated lease period. The cash basis of accounting recognizes transactions and events only when cash (including cash equivalents) is received or paid by the entity. Financial statements prepared under the cash basis provide readers with information about the sources of cash raised during the period, the purposes for which cash was used and the cash balances at the reporting date. The measurement focus in the financial statements is balances of cash and changes therein.

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## Independent Auditor's Report

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**To the Chairperson and Directors of the Sunshine Coast Regional District**

### Opinion

We have audited the accompanying financial statements of the Sunshine Coast Regional District (the "District"), which comprise the Statement of Financial Position as at December 31, 2020, the Statements of Change in Net Financial Assets, Operations, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2020, and the results of its operations, change in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally-accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and Those Charged with Governance for the Financial Statements

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

In preparing the financial statements, management is responsible for assessing the District's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the District or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the District's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



### Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(Draft - unsigned)

Chartered Professional Accountants

Whistler, British Columbia  
April 22, 2021

# Sunshine Coast Regional District

## Statement Of Financial Position

December 31, 2020 and 2019

	2020	2019
<b>Financial Assets</b>		
Cash and equivalents	\$ 17,167,214	\$ 9,973,783
Portfolio investments (Note 4)	28,925,997	28,378,454
Accounts receivable (Note 5)	2,142,608	2,712,252
Debt recoverable from member municipalities (Note 11)	10,594,436	12,255,657
Restricted cash: MFA debt reserve fund (Note 13)	476,121	466,521
<b>Total Financial Assets</b>	<b>59,306,376</b>	<b>53,786,667</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	4,073,853	4,825,289
Employee future benefits (Note 18)	150,200	144,500
Deferred revenue:		
Development cost charges (Note 7)	2,400,014	2,139,133
Future parks acquisition (Note 8)	660,497	635,151
Other (Note 9)	796,354	723,782
Provision for landfill closure and post-closure (Note 10)	7,272,630	6,888,506
Long-term debt (Note 11)	23,122,471	26,160,639
<b>Total Liabilities</b>	<b>38,476,019</b>	<b>41,517,000</b>
<b>Net Financial Assets</b>	<b>20,830,357</b>	<b>12,269,667</b>
<b>Non-Financial Assets</b>		
Inventory and prepaids	846,939	791,360
Land held for resale (Note 14)	1,839,397	1,935,684
Tangible capital assets (Note 12)	135,133,165	135,344,442
<b>Total Non-Financial Assets</b>	<b>137,819,501</b>	<b>138,071,486</b>
<b>Accumulated Surplus (Note 16)</b>	<b>\$158,649,858</b>	<b>\$150,341,153</b>

Tina Perreault  
Chief Financial Officer

Lori Pratt  
Chair

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

# Sunshine Coast Regional District

## Statement Of Change In Net Financial Assets

For the Years Ended December 31, 2020 and 2019

	Fiscal Plan 2020 (Note 22)	Actual 2020	Actual 2019
Annual operating surplus	\$ 2,118,723	\$ 8,308,705	\$ 8,168,796
Acquisition of tangible capital assets	(26,542,404)	(4,822,592)	(8,450,585)
Amortization of tangible capital assets	4,822,441	5,019,268	4,822,441
Loss on disposal of tangible capital assets	-	9,009	13,221
Proceeds from sale of tangible capital assets	-	5,592	29,960
Write-off of tangible capital assets	-	-	406,446
Change in inventory and prepaids	-	(55,579)	189,845
Development of land held for resale	(33,514)	96,287	24,218
	(19,634,754)	8,560,690	5,204,342
Net financial assets, beginning of year	12,269,667	12,269,667	7,065,325
<b>Net financial assets, end of year</b>	<b>\$ (7,365,087)</b>	<b>\$ 20,830,357</b>	<b>\$ 12,269,667</b>

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

# Sunshine Coast Regional District

## Statement Of Operations

For the Years Ended December 31, 2020 and 2019

	Fiscal Plan 2020 (Note 22)	Actual 2020	Actual 2019
<b>Revenue</b>			
Grants in lieu of taxes	\$ 72,000	\$ 93,104	\$ 89,178
Tax requisitions	22,825,208	21,168,637	20,218,598
Frontage and parcel taxes	5,620,302	5,634,590	5,436,222
Government transfers (Note 15)	2,670,704	3,609,225	5,820,491
User fees and service charges	13,839,102	12,731,226	12,447,220
Member municipality debt	1,876,276	1,858,381	1,947,862
Investment income	683,877	1,836,081	1,388,264
Contributed tangible capital assets	-	1,274,069	481,660
Other revenue	502,956	932,370	1,022,593
<b>Total Revenue</b>	<b>48,090,425</b>	<b>49,137,683</b>	<b>48,852,088</b>
<b>Expenses (Note 21)</b>			
General government	2,724,409	1,712,840	1,835,229
Protective services	3,058,599	3,111,493	2,685,712
Transportation services	6,184,078	5,403,566	5,857,219
Environmental services	5,965,239	6,684,153	5,882,375
Public health services	330,965	278,783	245,522
Planning and development services	2,351,123	2,077,042	2,049,807
Recreation and cultural services	12,712,247	11,020,772	12,190,274
Water utilities	10,210,071	8,205,295	7,791,709
Sewer utilities	558,695	463,807	318,790
Debt charges member municipalities	1,876,276	1,858,381	1,947,862
Unfunded post-employment benefits	-	12,846	(121,207)
<b>Total Expenses</b>	<b>45,971,702</b>	<b>40,828,978</b>	<b>40,683,292</b>
<b>Annual Operating Surplus</b>	<b>2,118,723</b>	<b>8,308,705</b>	<b>8,168,796</b>
Accumulated Surplus, beginning of year	150,341,153	150,341,153	142,172,357
<b>Accumulated Surplus, end of year</b>	<b>\$152,459,876</b>	<b>\$158,649,858</b>	<b>\$150,341,153</b>

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

# Sunshine Coast Regional District

## Statement Of Cash Flows

For the Years Ended December 31, 2020 and 2019

	2020	2019
<b>Operating Transactions:</b>		
Annual operating surplus	\$ 8,308,705	\$ 8,168,796
<b>Items not involving cash included in annual surplus:</b>		
Amortization of tangible capital assets	5,019,268	4,822,441
Loss on disposal of tangible capital assets	9,009	13,221
Write-off of tangible capital assets	-	406,446
Contributed tangible capital assets	(1,274,069)	(481,660)
Change in employee future benefit liability	5,700	(79,200)
Provision for landfill closure and post-closure costs	384,124	619,805
<b>Change in financial assets and liabilities involving cash:</b>		
Decrease in accounts receivable	569,644	780,101
Increase (decrease) in accounts payable and accrued liabilities	(751,436)	1,027,066
Increase (decrease) increase in other deferred revenue	72,572	(475,674)
(Increase) decrease in inventory and prepaids	(55,579)	189,845
<b>Net Change in Cash from Operating Transactions</b>	<b>12,287,938</b>	<b>14,991,187</b>
<b>Investing Transaction:</b>		
Net increase in portfolio investments	(547,543)	584,276
<b>Financing Transactions:</b>		
Debt proceeds	687,716	583,400
Repayment of long-term debt	(2,064,663)	(1,894,601)
Increase in restricted cash: MFA debt reserve fund	(9,600)	(13,403)
Collection of DCC and parkland acquisition (deferred revenue)	286,227	238,478
<b>Net Change in Cash from Financing Transactions</b>	<b>(1,100,320)</b>	<b>(1,086,126)</b>
<b>Capital Transactions:</b>		
Cash used to acquire tangible capital assets	(3,548,523)	(7,968,925)
Proceeds from sale of tangible capital assets	5,592	29,960
Development of land held for resale	96,287	24,218
<b>Net Change in Cash from Capital Transactions</b>	<b>(3,446,644)</b>	<b>(7,914,747)</b>
<b>Net increase in cash and cash equivalents</b>	<b>7,193,431</b>	<b>6,574,590</b>
Cash and equivalents, beginning of year	9,973,783	3,399,193
<b>Cash and equivalents, end of year</b>	<b>\$ 17,167,214</b>	<b>\$ 9,973,783</b>

The accompanying section "Notes to Financial Statements" form an integral part of these financial statements.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 1. Significant Accounting Policies

The preparation of the Financial Statements is the responsibility of the management of the Sunshine Coast Regional District. The accounting policies used within these statements conform to Canadian Public Sector Accounting Standards ("PSAS"). They have been prepared in accordance with current recommendations issued by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

#### (a) Reporting entity and consolidation:

The Financial Statements combine the activities of the various funds of the reporting entity - Sunshine Coast Regional District (the "Regional District"). Interfund transactions and fund balances have been eliminated for reporting purposes. There are no other organizations under the control of the Regional District Board that meet the criteria for inclusion and consolidation in these statements.

#### (b) Fiscal plan:

The fiscal plan is part of the statutory five-year financial plan adopted by the Regional District Board and reflects the anticipated revenues and expenditures for a given year. The fiscal plan is prepared on a basis consistent with that used to report the actual results achieved. See Note 22.

#### (c) Government transfers:

Government transfers are recognized as revenue when authorized and eligibility criteria have been met unless, the transfer contains stipulations that create a liability. If the transfer contains stipulations that create a liability, the related revenue is recognized over the period that the liability is extinguished. See Note 15.

#### (d) Revenue recognition:

Sources of revenue are recorded on an accrual basis and recognized in the period in which they are earned. Unearned revenue in the current period is reported on the Statement of Financial Position as deferred revenue.

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. The Regional District requisitions each Municipality and Electoral Area for their portion of each service in which they participate. Taxes are collected on behalf of the Regional District by the Municipalities and the Province (for Electoral Areas) and must be paid to the Regional District by August 1 of each year.

#### (e) Expense recognition:

Operating expenses are recognized on an accrual basis in the period in which they are incurred.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 1. Significant Accounting Policies (Continued)

#### (f) Use of estimates:

Estimates are required to determine the liability for employee future benefits, the liability for landfill closure and post-closure costs, and the useful lives of tangible capital assets. Actual results could differ from these estimates.

#### (g) Cash and equivalents:

Cash consists of cash on hand, cash in transit, and cash on deposit. Cash equivalents are short-term investments with an original maturity of three months or less, made to obtain a return on a temporary basis, and are carried at cost.

#### (h) Portfolio investments:

Investments include both Municipal Finance Authority of British Columbia (MFA) pooled investments, by which market-based unit values are allocated amongst the participants in the investment pool, and other long-term investments in securities, including money market investments, which are carried at cost, but written down when there has been a permanent decline in value.

#### (i) Deferred revenues:

Deferred revenues are those which are received in advance of the expenses to which they are associated and those which are received in advance of the service being provided. They will be recognized as revenue in future years when they can be matched against expenses for the related service or capital projects.

#### (j) Hillside Development Project land costs:

The cost of Hillside Development Project Land Held for Resale (Note 14) is comprised of acquisition costs and development costs, including interest on borrowing and other direct costs. The cost of land sold, excluding development costs, is prorated to each parcel of land on an acreage basis. Development costs are allocated as incurred evenly across remaining saleable parcels of land as they are incurred. Undeveloped land and water space leases owned by the Regional District are recorded at historical cost.

#### (k) Service severance pay:

Service severance pay to full-time employees hired prior to 1994 with over 20 years of continuous municipal service in British Columbia is payable upon retirement from their employment with the Regional District. The liability for such payments has been accrued and included in employee future benefits liability as set out in (Note 18).

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 1. Significant Accounting Policies (Continued)

#### (l) Trusts under administration:

Public Sector Accounting Standards require that trusts administered by a government should be excluded from the government reporting entity. The Regional District does not have any accounts that meet the definition of a trust.

#### (m) Non-financial assets:

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

#### (n) Inventory:

Inventories are valued at the lower of cost and net realizable value and are classified as non-financial assets.

#### (o) Tangible capital assets:

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization and classified based on their functional use. Cost includes the capital expenditures, excluding interest, directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair market value at the time of the donation, with the corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into service. Amortization is unfunded.



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 1. Significant Accounting Policies (Continued)

#### (o) Tangible capital assets: (Continued)

Estimated useful lives of tangible capital assets are as follows:

Land Improvements	15 to 50 years
Buildings	10 to 50 years
Furniture, Fixtures & Equipment	4 to 40 years
Technology Equipment	4 to 5 years
Machinery & Equipment	4 to 20 years
Vehicles	6 to 15 years
Sewer Treatment Infrastructure	20 to 50 years
Water Supply Infrastructure	5 to 100 years
Water Distribution Infrastructure	20 to 100 years
Leasehold Improvements	10 to 40 years
Work in Progress	not amortized until the assets are available for use

#### (p) Liability for Contaminated Sites:

The Regional District recognizes a liability for the costs to remediate a contaminated site when an environmental standard exists, contamination exceeds the standard, the government has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made. There were no such sites that had contamination in excess of environmental standards as at December 31, 2020.

### 2. Change in Prior Year Presentation:

During the year, a restatement of prior year comparatives was required to conform to current year presentation.

### 3. Related Party Transactions:

The Sunshine Coast Regional Hospital District is related to the Sunshine Coast Regional District since the same individuals are members of the Board of Directors of both organizations. As legislated by the Hospital District Act, the officers and employees of the Sunshine Coast Regional District are the corresponding officers and employees of the Hospital District. Each of the Regional District and the Hospital District are separate legal entities as defined by separate Letters Patent and authorized by separate legislation. During the year the Hospital District purchased, at cost, \$27,914 (2019 - \$59,787) of administrative support services from the Sunshine Coast Regional District. These transactions are recorded at the exchange amount, which is the amount of consideration established and agreed to by the related parties.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 4. Portfolio Investments:

	2020	2019
Municipal Finance Authority <sup>1</sup>	\$ 15,141,910	\$ 12,148,463
Raymond James <sup>2</sup>	2,005,400	4,113,400
Blue Shore Financial <sup>3</sup>	3,000,028	2,135,064
Sunshine Coast Credit Union <sup>4</sup>	6,778,659	6,981,527
Canaccord Genuity <sup>5</sup>	2,000,000	3,000,000
	<b>\$ 28,925,997</b>	<b>\$ 28,378,454</b>

<sup>1</sup> Municipal Finance Authority investments are pooled investment funds by which municipalities in B.C. can access high-quality investments, while maintaining a high degree of security and liquidity. Interest rates are variable. The average yield in 2020 was 5.94% (2019 - 3.14%). These investments are for restricted funds, including reserves and development cost charges.

<sup>2</sup> Investments with Raymond James consist of money market securities at interest rates of 3.07% to maturity in 2021, recorded at cost.

<sup>3</sup> Investments with Blue Shore Financial consist of money market securities at interest rates of 1.70% to maturity in 2021, recorded at cost.

<sup>4</sup> Investments with Sunshine Coast Credit Union consist of money market securities at interest rates ranging from 1.50% to 3.10% to maturity in 2021, recorded at cost.

<sup>5</sup> Investments with Cannacoord Genuity consist of money market securities at interest rates of 2.90% to maturity in 2021, recorded at cost.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 5. Accounts Receivable:

	2020	2019
Trade accounts receivable	\$ 1,063,391	\$ 1,817,604
Taxes receivable	832,179	650,097
Interest receivable	231,969	230,173
Other accounts receivable	15,069	14,378
	<b>\$ 2,142,608</b>	<b>\$ 2,712,252</b>

### 6. Accounts Payable and Accrued Liabilities:

	2020	2019
Trade accounts payable	\$ 2,024,341	\$ 2,049,572
Holdbacks payable	15,685	127,297
Other	503,422	363,305
Accrued trade payables	554,138	1,382,708
Accrued wages and benefits	905,664	794,114
Taxes payable	70,603	108,293
	<b>\$ 4,073,853</b>	<b>\$ 4,825,289</b>

### 7. Development Cost Charges:

Development cost charges represent funds received from developers for the sole purpose of funding the capital cost of providing, altering or expanding water facilities in order to serve directly or indirectly, the development for which the charges are imposed. The development cost charges are restricted for the purpose of capital improvements to the water system and will be recognized as revenue in future periods when qualifying capital projects are undertaken.

	December 31, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Development Cost Charges	\$ 2,139,133	\$ 260,881	\$ -	<b>\$ 2,400,014</b>

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 8. Future Parks Acquisition:

Under Section 510 of the Local Government Act, developers are required to provide parkland or pay an amount equivalent to the market value of the parkland when subdividing. The payments received are recorded as deferred revenue and the use of these funds is restricted to the acquisition of park lands. The revenue will be recognized in future periods when additional parkland is acquired.

	December 31, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Future Parks Acquisition	\$ 635,151	\$ 25,346	\$ -	\$ 660,497

### 9. Deferred Revenue - Other:

The Cemetery Care Fund is restricted based on the provisions of the Cremation, Interment and Funeral Services Act. The Halfmoon Bay Community Association is restricted based on the provisions of a Memorandum of Understanding. The Other amounts have been designated by the Regional District at the time of collection to be used for the provision of a specific service or capital project in future periods.

	December 31, 2019	Restricted Inflows	Revenue Recognized	December 31, 2020
Cemetery Care Fund	\$ 190,219	\$ 24,881	\$ -	\$ 215,100
Halfmoon Bay Community Association	220,828	118,044	-	338,872
Other	312,735	452,134	(522,487)	242,382
	\$ 723,782	\$ 595,059	\$ (522,487)	\$ 796,354

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 10. Provision for Landfill Future Closure and Post-Closure Care Costs:

The Regional District is responsible for the closure and post-closure care costs at the Sechelt and Pender Harbour landfill sites. The total estimated liability for these costs as of December 31, 2020 is \$7,272,630 (2019 - \$6,888,506) which represents the recognized portion of the estimated total future costs.

The reported liability is based on estimates and assumptions with respect to events extending over the remaining life and post-closure period for each site. The liability and annual expense is calculated based on the ratio of usage to total capacity and the discounted estimated future cash flows associated with closure and post-closure activities. Post closure care costs are expected to continue for 30 years following the year of closure at both the Pender Harbour and Sechelt Landfill sites as per Ministry of Environment Criteria issued in 2016.

The Sechelt landfill site is expected to reach its capacity in mid-2025, approximately 6 months earlier than estimated in 2019. This change results from a revision to the estimated remaining capacity of the landfill in 2020. The remaining liability to be recognized for the Sechelt landfill site is estimated to be \$847,292 (2019 - \$1,089,621) based on the remaining capacity of 97,200 cubic meters, which is 11.06% (2019 - 14.47%) of the total capacity.

The Pender Harbour landfill site reached its capacity and was converted to a transfer station in 2015. There is no remaining liability to be recognized for this site.

The Regional District has set aside funding for future landfill closure and post-closure care costs. The balance of this funding as at December 31, 2020 is \$2,606,443 (2019 - \$1,871,865) resulting in a current funding shortfall of \$4,666,187 (2019 - \$5,016,740). A phased closure of the Sechelt Landfill is expected to occur in 2021 at an estimated cost of \$2,626,637.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 11. Long-Term Debt:

Loan Authorization Bylaw	Purpose	Maturing	Interest Rate	2020	2019
<b>MFA Loan Debt</b>					
584	Parks Master Plan	2022	2.25 %	207,195	304,855
550	Comm. Recreation Facilities	2025	4.77 %	5,606,244	6,616,351
544	Water Treatment Plant	2025	0.91 %	1,035,529	1,222,106
557	Field Rd. Admin Building	2026	4.88 %	1,138,662	1,303,726
550	Comm. Recreation Facilities	2026	4.88 %	785,029	898,829
556	Fleet Maint. Bldg. Expansion	2026	4.88 %	156,990	179,748
547	Egmont VFD	2026	4.88 %	38,573	44,164
594	Pender Harbour Pool	2029	2.25 %	473,322	516,328
676	S. Pender Water Treatment	2034	3.00 %	1,008,259	1,061,259
617	N. Pender Water Initiatives	2035	3.00 %	300,000	320,000
619	S. Pender Water Initiatives	2035	3.00 %	450,000	480,000
707	Square Bay Waste Wtr. Plant	2039	2.66 %	269,580	280,000
Various	Debt issued for memeber municipalities	2021 to 2038	1.75% to 4.85%	10,594,436	12,255,657
				<b>22,063,819</b>	<b>25,483,023</b>
<b>Liability Under Agreement</b>					
MFA	Equipment Financing Loans	2021 to 2025	1.21 %	672,052	644,216
MFA	Septic Field Replacements	2024	1.21 %	360,000	33,400
MFA	Vaucroft Dock Capital Works	2024	1.21 %	26,600	-
				<b>\$ 23,122,471</b>	<b>\$ 26,160,639</b>

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 11. Long-Term Debt: (Continued)

#### Future principal repayments on existing long-term debt:

2021	\$ 3,837,186
2022	3,900,955
2023	3,232,899
2024	3,279,084
2025	2,867,178
Thereafter	6,005,169
	<hr/>
	\$ 23,122,471

#### Interest paid on long-term debt:

During the year, gross interest paid or payable on long-term debt was \$1,819,234 (2019 - \$1,887,959). Of this, \$544,090 (2019 - \$596,875) was recovered from member municipalities and \$1,275,144 (2019 - \$1,291,084) was charged to Regional District operations.

#### Approved debt:

The Regional District has the following authorized, but un-issued debt as at December 31, 2020. The bylaws expire five years from the date of adoption.

#### **Bylaw No. 704 - Chapman Lake Water Supply Expansion** **\$5,000,000**

Issuance of debt authorized under Bylaw No. 704 is not expected to occur due to the cancellation of the Chapman Lake Supply Expansion Project. The authorization to borrow for the stated purpose remains in effect until the Bylaw is repealed or upon expiry in July 2021.

#### **Bylaw No. 725 - Church Road Well Field Project** **\$9,000,000**

Bylaw No. 725 authorizing borrowing of up to \$9,000,000 for the design and construction of the Church Road Well Field Project was adopted by the Board on July 23, 2020. The maximum term for which borrowing can be issued under this Bylaw is 30 years. There has been no debt issued under this Bylaw as of December 31, 2020.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 12. Tangible Capital Assets:

During the year, tangible capital assets contributed to the Regional District, totaled \$1,274,069 (2019 - \$481,660) consisting of Water Distribution Infrastructure (\$1,094,095) and Land (\$179,974). Revenue was recognized and the assets capitalized at their fair market value at the time of receipt.

	Land	Land Improvements	Buildings	Furniture, Fixtures & Equipment	Technology Equipment	Machinery & Equipment
Cost, beginning of year	\$ 22,067,595	\$ 1,531,297	\$ 33,040,786	\$ 3,108,446	\$ 3,437,564	\$ 8,533,640
Additions	179,974	30,123	805,810	16,974	175,092	665,077
Disposals	-	-	-	-	-	-
Cost, end of year	22,247,569	1,561,420	33,846,596	3,125,420	3,612,656	9,198,717
Accumulated amortization, beginning of year	-	1,037,050	10,749,848	2,089,663	2,375,838	4,407,175
Amortization	-	46,178	859,687	166,029	455,185	549,007
Disposals	-	-	-	-	-	-
Accumulated amortization, end of year	-	1,083,228	11,609,535	2,255,692	2,831,023	4,956,182
Net carrying amount, end of year	\$ 22,247,569	\$ 478,192	\$ 22,237,061	\$ 869,728	\$ 781,633	\$ 4,242,535



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

						2020	2019
Vehicles	Sewer Treatment Infrastructure	Water Supply Infrastructure	Water Distribution Infrastructure	Leasehold Improvements	Work in Progress		
\$6,499,482	\$ 3,605,399	\$ 26,220,490	\$76,143,041	\$10,638,932	\$ 2,948,613	<b>\$197,775,285</b>	\$190,498,584
354,682	35,169	199,009	1,359,355	969,331	1,301,536	<b>6,092,132</b>	10,524,032
(91,738)	-	-	-	-	(1,277,141)	<b>(1,368,879)</b>	(3,247,331)
6,762,426	3,640,568	26,419,499	77,502,396	11,608,263	2,973,008	<b>202,498,538</b>	197,775,285
4,386,676	713,788	10,953,788	20,867,864	4,849,153	-	<b>62,430,843</b>	58,332,659
285,098	98,569	743,795	1,300,672	515,048	-	<b>5,019,268</b>	4,822,441
(84,738)	-	-	-	-	-	<b>(84,738)</b>	(724,257)
4,587,036	812,357	11,697,583	22,168,536	5,364,201	-	<b>67,365,373</b>	62,430,843
\$2,175,390	\$ 2,828,211	\$ 14,721,916	\$55,333,860	\$ 6,244,062	\$ 2,973,008	<b>\$135,133,165</b>	\$135,344,442

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 13. Debt Reserve Fund:

The Municipal Finance Authority (MFA) provides long term capital financing for Regional Districts and their Member Municipalities. As protection against loan default, the MFA is required to establish a debt reserve fund into which Regional Districts and Member Municipalities contribute amounts set out in each respective loan agreement. Cash deposits (including investment earnings) are an obligation of the MFA to the Regional District. Demand notes are contingent on the MFA calling the outstanding notes in the event of a loan default. Cash deposits of Member Municipalities are not recorded in these financial statements.

	2020	2019
<b>Cash Deposits:</b>		
Restricted cash: MFA debt reserve fund	\$ 476,121	\$ 466,521
Cash deposits - Member Municipalities	317,684	315,177
<b>Demand Notes:</b>		
Demand notes - Regional District	919,022	919,022
Demand notes - Member Municipalities	799,772	815,691
	<b>\$ 2,512,599</b>	<b>\$ 2,516,411</b>

### 14. Land Held for Resale:

Included in the Reserve Fund portion of Accumulated Surplus (Note 16) is a balance of of \$904,662 (2019 - \$808,375) which represents the surplus of funding for the development of the Hillside Industrial Park. This surplus consists of the net proceeds from the sale of lots in the Hillside Development Park, net of any development costs incurred. In 2020 and 2019, the Regional District did not sell any of the Hillside lots.

The assets of the Hillside Development Project are as follows:

	2020	2019
Land held for resale	\$ 1,839,397	\$ 1,935,684
Protected lands-not for sale <sup>1</sup>	1,109,877	1,109,877
	<b>\$ 2,949,274</b>	<b>\$ 3,045,561</b>

<sup>1</sup> Includes demonstration forest, interpretation area, parklands and protected habitat areas. These assets are included as tangible capital assets (Note 12) .

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 15. Government Transfers:

	2020 Fiscal Plan	2020 Actual	2019 Actual
<b>Operating transfers</b>			
Federal	\$ -	\$ -	\$ 28,658
Provincial	2,023,654	2,919,470	2,103,996
	2,023,654	2,919,470	2,132,654
<b>Capital transfers</b>			
Federal	647,050	664,822	1,577,843
Provincial	-	24,933	2,109,994
	647,050	689,755	3,687,837
	\$ 2,670,704	\$ 3,609,225	\$ 5,820,491

### 16. Accumulated Surplus:

	2020	2019
<b>Fund Balances:</b>		
Current Fund <sup>1</sup>	\$ (4,507,494)	\$ (5,340,974)
Capital Fund <sup>2</sup>	6,397,052	5,519,592
Reserve funds	30,992,713	25,529,510
Debt reserve funds	476,121	466,521
<b>Financial Equity</b>	<b>33,358,392</b>	<b>26,174,649</b>
Investment in Non-Financial Assets (Note 17)	125,291,466	124,166,504
<b>Accumulated Surplus, end of year</b>	<b>\$ 158,649,858</b>	<b>\$ 150,341,153</b>

<sup>1</sup> Current fund includes future liabilities such as employee future benefits (Note 18) and unfunded post-closure landfill liabilities (Note 10) contributing to the negative position.

<sup>2</sup> Includes \$6,625,282 (2019 - \$5,726,685) advanced from the Gas Tax Community Works Fund.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 17. Investment in Non-financial Assets:

The investment in Non-financial Assets represents the Regional District's equity in the non-financial assets it holds. The value is calculated as the book value of all non-financial assets minus the outstanding long-term debt associated with purchasing those assets. Member municipality debt is excluded from the calculation.

	2020	2019
Investment in Non-Financial Assets, beginning of year	\$ 124,166,504	\$ 119,890,849
<b>Add:</b>		
Acquisition of tangible capital assets	4,822,592	8,450,585
Change in inventory and prepaids	55,579	(189,845)
Development of land held for resale	(96,287)	(24,218)
Repayment of long-term debt	2,064,663	1,894,601
Accumulated amortization removed on sale of tangible capital assets	84,738	724,254
	6,931,285	10,855,377
<b>Deduct:</b>		
Issuance of debt and other obligations to finance capital additions	687,716	583,400
Costs of tangible capital assets sold or written off	99,339	1,173,881
Amortization of tangible capital assets	5,019,268	4,822,441
	5,806,323	6,579,722
<b>Investment in Non-financial Assets, end of year</b>	<b>\$ 125,291,466</b>	<b>\$ 124,166,504</b>

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 18. Employee Future Benefits:

#### Sick Pay

The Regional District provides paid sick leave to qualifying employees. This benefit of one day of sick leave per month accrues to a maximum of 18 days, but is not vested. When the maximum accumulated sick leave was introduced, employees with more than 18 days in their sick-leave bank were grandfathered. These employees maintained their existing sick-leave bank balance at the time this change was introduced. However, their sick-leave bank will not accrue any additional sick leave days until the bank drops below the 18-day maximum. The amount recorded for this benefit is based on an actuarial evaluation prepared by an independent firm and reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2019 with results extrapolated to December 31, 2020.

#### Retirement Pay

Regular employees who were hired on or before January 1, 1994 and retire under the provisions of the Municipal Pension Plan are entitled to two weeks pay for each full year of service over 20 years as a retirement benefit. In all instances, the rate of pay used in the calculation of the retirement benefit shall be the rate of pay applicable on the last day worked. The amount recorded for this benefit in 2020 is based on an actuarial evaluation prepared by an independent firm and reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2019 with results extrapolated to December 31, 2020.

The significant actuarial assumptions adopted in measuring the Regional District's accrued benefit liability are as follows:

	2020	2019
Discount rates	2.00 %	2.60 %
Expected future inflation rates	2.50 %	2.50 %
Expected wage and salary increases	2.50 %	2.50 %

#### Accrued Benefit Obligation as at December 31, 2020

	2020	2019
Beginning benefit obligation	\$ 334,000	\$ 224,100
Current service cost	12,200	11,000
Interest on accrued benefit obligation	8,400	6,700
Actuarial loss (gain)	(37,500)	192,400
Benefits paid during the year	(40,000)	(100,200)
<b>Ending benefit obligation</b>	<b>277,100</b>	<b>334,000</b>
Less: Unamortized net actuarial gain	(126,900)	(189,500)
<b>Accrued Benefit Liability</b>	<b>\$ 150,200</b>	<b>\$ 144,500</b>

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 19. Contingent Liabilities:

#### (a) Pension Plan:

The Regional District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteesd pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2019, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the Plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

The most recent valuation for the Municipal Pension Plan as of December 31, 2018 indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Sunshine Coast Regional District paid \$1,234,363 (2019 - \$1,146,670) for employer contributions while employees contributed \$1,087,023 (2019 - \$1,003,829) to the plan in fiscal 2020.

The next valuation will be as at December 31, 2021 with results available in 2022.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

#### (b) Reciprocal insurance exchange agreement:

The Regional District is a subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any subscriber. Under the Reciprocal Insurance Exchange Agreement, the Regional District is assessed a premium and a specific deductible for its claims, based on population. The obligation of the Regional District with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its subscribers in connection with the Exchange are in every case several, and not joint-and-several. The Regional District irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other subscribers against liability losses and costs which the other subscriber may suffer.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 19. Contingent Liabilities: (Continued)

#### (c) Third party claims:

Various lawsuits and claims are pending by and against the Regional District. It is the opinion of management that the amount of settlement from these claims cannot be reasonably estimated, nor can the likelihood of their outcomes be known at this time. The final determination of these claims is not expected to materially affect the financial position of the Regional District. Any ultimate settlements will be recorded in the year the settlement occurs.

### 20. Contractual Obligations:

The Regional District has entered into various agreements and contracts for the provision of services that extend beyond the current year. These agreements and contracts are consistent with the financial position and usual operations of the Regional District and do not involve a high degree of speculative risk or include obligations to make expenditures that are abnormal in relation to the financial position and usual operations of the Regional District.

Agreements and contracts for the provision Environmental Services constitute the majority of these commitments including but not limited to Sechelt Landfill maintenance, Pender Harbour Transfer Station operations, landfill engineering services, curbside garbage and food waste pickup, recycling depot operations, green waste collection, hauling and processing and other diversion materials hauling and processing such as wood waste, metal and drywall.

The value of contracted services included in Environmental Services expenses on the Statement of Operations for 2020 is \$3,936,325 (2019 - \$3,168,374) which is 59% (2019 – 54%) of total operating expenses for this service line and 64% (2019 – 61%) of the total contracted services operating expense for the Regional District. This level of expenditure is expected to continue for a considerable period into the future.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 21. Expense by Object:

	2020 Fiscal Plan	2020 Actual	2019 Actual
<b>Operating Expenses:</b>			
Salaries, wages and benefits	\$20,171,172	<b>\$17,578,226</b>	\$17,335,819
Operating goods and services	17,801,379	<b>15,088,950</b>	14,866,419
Debt charges - interest	1,300,434	<b>1,275,144</b>	1,291,084
Debt charges member municipalities	1,876,276	<b>1,858,381</b>	1,947,862
Amortization of tangible capital assets	4,822,441	<b>5,019,268</b>	4,822,441
Loss on disposal of tangible capital assets	-	<b>9,009</b>	13,221
Write-off of tangible capital assets	-	-	406,446
<b>Total Operating Expenses</b>	<b>\$45,971,702</b>	<b>\$40,828,978</b>	<b>\$40,683,292</b>



# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 22. Fiscal Plan:

Fiscal plan amounts included in the financial statements represent the original Financial Plan Bylaw No. 724 adopted by the Regional District Board on March 12, 2020.

Financial Plan Bylaw No. 724 was amended by the Board on March 31, 2020 in response to the COVID-19 pandemic. The Bylaw was amended a second time on December 10, 2020 to reflect amendments authorized by the Board throughout the year. These amendments are not reflected in the fiscal plan amounts presented in these Financial Statements.

The original Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current revenues. The reconciliation between the operating surplus and overall surplus/deficit per the fiscal plan is as follows:

	2020
	Fiscal Plan
Budgeted surplus per bylaw:	\$ -
Addback:	
Capital expenditures	26,542,404
Less:	
Amortization	4,822,441
Proceeds from long-term debt	16,794,500
Debt principal repayment	(2,118,374)
Transfer (to)/from reserves	6,652,070
Transfer (to)/from appropriated surplus	(553,772)
Transfer (to)/from other funds	(450,000)
Prior year surplus/(deficit)	(45,689)
Budgeted transfers (to)/from accumulated surplus	(677,495)
<b>Budgeted Surplus per PSAS</b>	<b>\$ 2,118,723</b>

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

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### 23. Segmented Reporting:

A segment is a distinguishable activity or group of activities for which financial information is separately reported on. For the purpose of preparing these PSAS compliant financial statements, the basis for segment disclosures is the major regional district funding categories. The segments are as follows:

#### **Current Fund Services**

Includes services responsible for the overall direction, monitoring and support to all functions of the Regional District. Additional services provided include Protective Services, Transportation Services, Environmental Services, Public Health Services, Planning and Development Services, and Recreation and Cultural Services.

#### **Water Utilities Fund Services**

Provide water services to residents in the Electoral Areas and member municipalities throughout the Sunshine Coast, including North Pender Harbour Water Service, South Pender Harbour Water Service and Regional Water Service. Water is also provided for fire protection, industrial use and irrigation purposes.

#### **Sewer Utilities Fund Services**

Provide 15 specific community package treatment plant and septic disposal systems.

# Sunshine Coast Regional District

## Notes To The Financial Statements

For the Years Ended December 31, 2020 and 2019

### 23. Segmented Reporting: (Continued)

	Current Fund Services	Water Utilities Fund Services	Sewer Utilities Fund Services	Actual 2020
<b>Revenue</b>				
Grants in lieu of taxes	\$ 93,104	\$ -	\$ -	\$ 93,104
Tax requisitions	21,168,637	-	-	21,168,637
Frontage and parcel taxes	1,678,220	3,845,647	110,723	5,634,590
Government transfers	3,609,103	-	122	3,609,225
User fees and service charges	6,279,076	6,100,268	351,882	12,731,226
Member municipality debt	1,858,381	-	-	1,858,381
Investment income	1,318,505	469,439	48,137	1,836,081
Contributed assets	179,974	1,094,095	-	1,274,069
Other revenue	820,523	111,847	-	932,370
<b>Total Revenue</b>	<b>37,005,523</b>	<b>11,621,296</b>	<b>510,864</b>	<b>49,137,683</b>
<b>Expenses</b>				
Administration	3,713,667	928,299	29,690	4,671,656
Wages and benefits	14,868,220	2,576,820	133,186	17,578,226
Operating	14,208,059	2,435,635	190,850	16,834,544
Debt charges - interest	1,149,723	117,565	7,856	1,275,144
Internal recoveries	(6,400,398)	(16,852)	-	(6,417,250)
Debt charges member municipalities	1,858,381	-	-	1,858,381
Amortization of tangible capital assets	2,763,091	2,153,952	102,225	5,019,268
Loss on disposal of tangible capital assets	(867)	9,876	-	9,009
<b>Total Expenses</b>	<b>32,159,876</b>	<b>8,205,295</b>	<b>463,807</b>	<b>40,828,978</b>
<b>Annual Operating Surplus</b>	<b>\$ 4,845,647</b>	<b>\$ 3,416,001</b>	<b>\$ 47,057</b>	<b>\$ 8,308,705</b>

Under the *Local Government Act* [of British Columbia] (the "Act"), all regional district services are separate and distinct, and must be funded as such. The major funding categories which are disclosed as segments above are comprised of numerous individual services. In order to satisfy the requirements of the Act, management tracks revenues, expenditures and fund balances for each service. Financial reporting on each individual service is included in the Regional District's annual report as supplementary schedules, but is not part of these audited financial statements. Readers are cautioned that these supplementary schedules are unaudited.

### 24. Impact of COVID-19

The global health crisis known as "COVID-19" has had a significant impact on the Regional District's operations for the year ending December 31, 2020. The ongoing and evolving nature of this crisis creates uncertainties in the Regional District's future operations and cash flows.

*The following schedules have been prepared as supplementary information and are not audited or covered by the Independent Auditor's Report.*

# Sunshine Coast Regional District

Statement of Current Fund (unaudited)

Schedule 1

For the Years Ended December 31, 2020 and 2019

	2020	2019
<b>General Fund</b>		
<b>General Government Services:</b>		
Administration	\$ -	\$ -
Finance	-	-
General Office Building Maintenance	-	-
Human Resources	-	-
Information Services	-	-
Feasibility Studies	4,448	-
SCRHD Administration	30,183	35,432
Grants in Aid	44,622	14,411
UBCM	-	-
<b>Protective Services:</b>		
Bylaw Enforcement	-	-
Smoke Control	-	-
Fire Protection:		
Gibsons and District Fire Protection	-	-
Roberts Creek Fire Protection	-	-
Halfmoon Bay Fire Protection	-	-
Egmont Fire Department	-	-
Emergency Telephone - 911	-	-
Sunshine Coast Emergency Planning	(36,596)	-
Animal Control	2,268	2,286
<b>Transportation Services:</b>		
Public Transit	-	-
Maintenance Facility	-	-
Regional Street Lighting	2,259	(1,400)
Local Street Lighting	97	(341)
Ports Services	-	(85,000)
<b>Environmental Services:</b>		
Regional Solid Waste	(93,595)	-
Refuse Collection	-	-
<b>Public Health Services:</b>		
Cemetery	-	-
Pender Harbour Health Clinic	(45)	-
<b>Planning and Development Services:</b>		
Regional Planning	-	-
Rural Planning	-	-
Geographic Information Services	-	-
House numbering	-	-
Heritage	-	1,255
Building Inspection Services	-	-
Economic Development	29,219	25,995
<b>Sub-total Carried Forward (next page)</b>	<b>(17,140)</b>	<b>(7,362)</b>

# Sunshine Coast Regional District

Statement of Current Fund (unaudited)

Schedule 1

For the Years Ended December 31, 2020 and 2019

	2020	2019
<b>General Fund (Continued)</b>		
<b>Sub-total Brought Forward (previous page)</b>	<b>(17,140)</b>	<b>(7,362)</b>
<b>Recreation and Cultural Services:</b>		
Pender Harbour Pool	-	-
School facilities - Joint Use	-	(33,858)
Gibsons and Area Library	-	-
Museum Service	-	-
Halfmoon Bay & Roberts Creek Library Service	2	2
Community Recreation Facilities Service	-	-
Community Parks	-	-
Bicycle and Walking Paths	-	-
Regional Recreation Programs	-	(1,073)
Dakota Ridge Recreation Service	-	-
<b>Total General Fund</b>	<b>(17,138)</b>	<b>(42,291)</b>
<b>Water Fund</b>		
Regional Water Services	-	-
<b>Sewer Fund</b>		
Local Sewer Plants	-	(3,398)
<b>Total Surplus (Deficit)</b>	<b>(17,138)</b>	<b>(45,689)</b>
<b>Current Fund</b>		
General Fund Surplus (Deficit)	(17,138)	(45,689)
Inventory and prepaids	(846,939)	(791,360)
Other	87,737	87,737
Appropriated surplus	833,908	311,107
Unfunded Post Employment Future Benefits	101,125	113,971
Unfunded Landfill Closure	(4,666,187)	(5,016,740)
<b>General Current Fund</b>	<b>(4,507,494)</b>	<b>(5,340,974)</b>
<b>Water Fund Surplus</b>	-	-
<b>Sewer Fund Surplus</b>	-	-
<b>Total Current Fund</b>	<b>\$ (4,507,494)</b>	<b>\$ (5,340,974)</b>

# Sunshine Coast Regional District

General Revenue, Water Utility and Sewer Funds

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 2

For the Years Ended December 31, 2020 and 2019

	General Revenue Fund	Water utilities	Sewer utilities
<b>Revenue</b>			
Grants in lieu of taxes	\$ 93,104	\$ -	\$ -
Tax requisitions	21,168,637	-	-
Frontage and parcel taxes	1,678,220	3,845,647	110,723
Government transfers	3,609,103	-	122
User fees and service charges	6,279,076	6,100,268	351,882
Member municipality debt	1,858,381	-	-
Investment income	1,318,505	469,439	48,137
Contributed assets	179,974	1,094,095	-
Other revenue	820,523	111,847	-
<b>Total Revenue</b>	<b>37,005,523</b>	<b>11,621,296</b>	<b>510,864</b>
<b>Expenses</b>			
Administration	3,713,667	928,299	29,690
Wages and benefits	14,855,374	2,576,820	133,186
Operating	14,208,059	2,435,635	190,850
Debt charges - interest	1,149,723	117,565	7,856
Internal recoveries	(6,400,398)	(16,852)	-
Debt charges member municipalities	1,858,381	-	-
Amortization of tangible capital assets	2,763,091	2,153,952	102,225
Loss (gain) on disposal of tangible capital assets	(867)	9,876	-
Write-off of tangible capital assets	-	-	-
<b>Total Expenses</b>	<b>32,147,030</b>	<b>8,205,295</b>	<b>463,807</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>4,858,493</b>	<b>3,416,001</b>	<b>47,057</b>
Add: Proceeds from sale of assets	5,462	130	-
Add: Proceeds from long term debt	450,000	192,750	44,966
Less: Debt principle repayment	(1,698,284)	(349,158)	(17,220)
Less: Acquisition of tangible capital assets	(1,787,853)	(2,900,157)	(134,582)
Less: Change in Inventory and prepaids	-	-	-
Less: Change in Land held for resale	96,287	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>1,924,105</b>	<b>359,566</b>	<b>(59,779)</b>
Transfer (to)/from reserves	(2,429,745)	(2,994,469)	(38,989)
Transfer (to)/from appropriated surplus	(782,577)	-	-
Transfer (to)/from unfunded liability	(350,553)	-	-
Transfer (to)/from unfunded amortization	2,763,091	2,153,952	102,225
Transfer (to)/from unfunded loss on asset	(867)	9,876	-
Transfer (to)/from other funds	(1,106,135)	478,909	(59)
Interfund transfers	7,834	(7,834)	-
Surplus (deficit) from prior year	(42,291)	-	(3,398)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ (17,138)</b>	<b>\$ -</b>	<b>\$ -</b>

Other	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ 93,104	\$ 72,000	\$ 89,178
-	21,168,637	22,825,208	20,218,598
-	5,634,590	5,620,302	5,436,222
-	3,609,225	2,670,704	5,820,491
-	12,731,226	13,839,102	12,447,220
-	1,858,381	1,876,276	1,947,862
-	1,836,081	683,877	1,388,264
-	1,274,069	-	481,660
-	932,370	502,956	1,022,593
-	49,137,683	48,090,425	48,852,088
-	4,671,656	5,023,737	4,558,603
12,846	17,578,226	20,171,172	17,335,819
-	16,834,544	19,632,077	16,808,872
-	1,275,144	1,300,434	1,291,084
-	(6,417,250)	(6,854,435)	(6,501,056)
-	1,858,381	1,876,276	1,947,862
-	5,019,268	4,822,441	4,822,441
-	9,009	-	13,221
-	-	-	406,446
12,846	40,828,978	45,971,702	40,683,292
(12,846)	8,308,705	2,118,723	8,168,796
-	5,592	-	29,961
-	687,716	16,794,500	583,400
-	(2,064,662)	(2,118,374)	(1,894,601)
-	(4,822,592)	(26,542,404)	(8,450,585)
-	-	-	189,845
-	96,287	(33,514)	24,218
(12,846)	2,211,046	(9,781,069)	(1,348,966)
-	(5,463,203)	6,652,070	(2,318,681)
-	(782,577)	(553,772)	(49,196)
12,846	(337,707)	(675,000)	(287,031)
-	5,019,268	4,822,441	4,822,441
-	9,009	31,019	419,667
-	(627,285)	(450,000)	(1,330,830)
-	-	-	-
-	(45,689)	(45,689)	46,908
\$ -	\$ (17,138)	\$ -	\$ (45,689)



# Sunshine Coast Regional District

## General Revenue Fund

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 3

For the Years Ended December 31, 2020 and 2019

	General government Schedule 4	Protective services Schedule 5	Transportation services Schedule 6
<b>Revenue</b>			
Grants in lieu of taxes	\$ 91,469	\$ 188	\$ -
Tax requisitions	1,486,320	3,124,840	3,623,563
Frontage and parcel taxes	-	-	-
Government transfers	1,425,017	48,561	2,135,525
User fees and service charges	2,506	30,871	525,050
Member municipality debt	1,858,381	-	-
Investment income	389,359	106,685	48,138
Contributed assets	-	-	-
Other revenue	74,309	185,456	174,093
<b>Total Revenue</b>	<b>5,327,361</b>	<b>3,496,601</b>	<b>6,506,369</b>
<b>Expenses</b>			
Administration	614,412	336,638	565,203
Wages and benefits	3,987,997	1,147,382	3,057,894
Operating	1,131,255	1,243,863	3,033,074
Debt charges - interest	146,217	8,039	23,328
Internal recoveries	(4,680,705)	-	(1,443,791)
Debt charges member municipalities	1,858,381	-	-
Amortization of tangible capital assets	513,667	375,536	167,858
Loss (gain) on disposal of tangible capital assets	-	34	-
<b>Total Expenses</b>	<b>3,571,224</b>	<b>3,111,492</b>	<b>5,403,566</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>1,756,137</b>	<b>385,109</b>	<b>1,102,803</b>
Add: Proceeds from sale of assets	-	-	-
Add: Proceeds from long term debt	-	-	450,000
Less: Debt principle repayment	(232,014)	(73,643)	(112,758)
Less: Acquisition of tangible capital assets	(175,092)	(334,286)	(404,975)
Less: Change in Land held for resale	-	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>1,349,031</b>	<b>(22,820)</b>	<b>1,035,070</b>
Transfer (to)/from reserves	(316,048)	(420,427)	(672,444)
Transfer (to)/from appropriated surplus	(812,577)	30,000	-
Transfer (to)/from unfunded liability	-	-	-
Transfer (to)/from unfunded amortization	513,667	375,536	167,858
Transfer (to)/from unfunded loss on asset	-	34	-
Transfer (to)/from other funds	(703,690)	(33)	(450,129)
Interfund transfers	(973)	1,096	8,742
Surplus/(deficit) from prior year	49,843	2,286	(86,741)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ 79,253</b>	<b>\$ (34,328)</b>	<b>\$ 2,356</b>

Environmental services Schedule 7	Public health services Schedule 8	Planning and development services Schedule 9	Recreation and cultural services Schedule 10	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ 1,243	\$ 204	\$ 93,104	\$ 72,000	\$ 89,178
2,775,569	218,683	1,206,631	8,733,031	21,168,637	22,825,208	20,218,598
-	-	-	1,678,220	1,678,220	1,677,608	1,699,954
-	-	-	-	3,609,103	2,670,704	3,722,254
3,915,242	70,658	1,040,666	694,083	6,279,076	7,273,764	7,418,261
-	-	-	-	1,858,381	1,876,276	1,947,862
82,301	14,779	55,608	621,635	1,318,505	605,352	358,608
-	-	-	179,974	179,974	-	-
241,787	1,906	2,640	140,332	820,523	437,156	426,011
7,014,899	306,026	2,306,788	12,047,479	37,005,523	37,438,068	34,722,774
517,523	23,461	378,309	1,278,121	3,713,667	3,995,135	3,612,766
1,147,304	46,083	1,583,348	3,885,366	14,855,374	16,420,311	13,952,830
4,965,761	206,041	356,319	3,271,746	14,208,059	15,924,251	14,044,796
-	-	-	972,139	1,149,723	1,159,426	1,175,095
-	-	(275,902)	-	(6,400,398)	(6,854,435)	(6,490,807)
-	-	-	-	1,858,381	1,876,276	1,947,862
53,504	3,198	35,018	1,614,310	2,763,091	2,681,972	2,602,036
60	-	(50)	(911)	(867)	-	2,118
6,684,152	278,783	2,077,042	11,020,771	32,147,030	35,202,936	30,846,696
330,747	27,243	229,746	1,026,708	4,858,493	2,235,132	3,878,888
501	-	50	4,911	5,462	-	17,011
-	-	-	-	450,000	1,025,000	70,000
-	-	-	(1,279,869)	(1,698,284)	(1,697,008)	(1,581,635)
(193,670)	-	(44,637)	(635,193)	(1,787,853)	(5,649,870)	(2,894,689)
-	-	96,287	-	96,287	(33,514)	20,577
137,578	27,243	281,446	(883,443)	1,924,105	(4,120,260)	842,573
11,403	(30,486)	(315,951)	(685,792)	(2,429,745)	3,159,351	(2,710,843)
-	-	-	-	(782,577)	(553,772)	(49,195)
(350,553)	-	-	-	(350,553)	(675,000)	24,021
53,504	3,198	35,018	1,614,310	2,763,091	2,681,972	2,602,036
60	-	(50)	(911)	(867)	-	2,118
54,593	-	-	(6,876)	(1,106,135)	(450,000)	20,175
(180)	-	1,506	(2,357)	7,834	-	1,859
-	-	27,250	(34,929)	(42,291)	(42,291)	(107,106)
\$ (93,595)	\$ (45)	\$ 29,219	\$ 2	\$ (17,138)	\$ -	\$ 45,384

# Sunshine Coast Regional District

## General Revenue Fund - General Government Services

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 4

For the Years Ended December 31, 2020 and 2019

	Administration	Finance	General Office Building Maintenance	Human Resources	Information Services
<b>Revenue</b>					
Grants in lieu of taxes	\$ 91,469	\$ -	\$ -	\$ -	\$ -
Tax requisitions	1,273,224	-	-	-	-
Government transfers	1,425,017	-	-	-	-
User fees and service charges	2,506	-	-	-	-
Member municipality debt	-	-	-	-	-
Investment income	268,513	17,529	77,781	7,476	10,363
Other revenue	42,426	65	1,389	954	1,561
<b>Total Revenue</b>	<b>3,103,155</b>	<b>17,594</b>	<b>79,170</b>	<b>8,430</b>	<b>11,924</b>
<b>Expenses</b>					
Administration	576,793	-	5,611	3,657	-
Wages and benefits	1,357,096	1,267,962	231,825	477,772	607,527
Operating	346,648	211,329	149,057	118,247	144,415
Debt charges - interest	-	-	144,452	-	1,765
Internal recoveries	(713,553)	(1,510,761)	(745,547)	(585,293)	(1,125,551)
Debt charges member municipalities	-	-	-	-	-
Amortization of tangible capital assets	35,406	213,298	111,991	29,671	123,301
<b>Total Expenses</b>	<b>1,602,390</b>	<b>181,828</b>	<b>(102,611)</b>	<b>44,054</b>	<b>(248,543)</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>1,500,765</b>	<b>(164,234)</b>	<b>181,781</b>	<b>(35,624)</b>	<b>260,467</b>
Add: Proceeds from long term debt	-	-	-	-	-
Less: Debt principle repayment	-	-	(173,562)	-	(58,452)
Less: Acquisition of tangible capital assets	(36,701)	-	-	-	(138,391)
<b>Increase (Decrease) in Financial Equity</b>	<b>1,464,064</b>	<b>(164,234)</b>	<b>8,219</b>	<b>(35,624)</b>	<b>63,624</b>
Transfer (to)/from reserves	(22,051)	(49,050)	(116,687)	6,011	(150,699)
Transfer (to)/from appropriated surplus	(812,577)	-	-	-	-
Transfer (to)/from unfunded amortization	35,406	213,298	111,991	29,671	123,301
Transfer (to)/from other funds	(664,819)	-	(937)	-	37,934
Interfund transfers	(23)	(14)	(2,586)	(58)	1,708
Surplus/(deficit) from prior year	-	-	-	-	-
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Feasibility Studies	Grants in Aid	SCRHD Administration	UBCM	Fiscal Services	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,469	\$ 72,000	\$ 87,646
4,448	185,559	-	23,089	-	1,486,320	1,873,066	1,547,300
-	-	-	-	-	1,425,017	874,050	1,608,342
-	-	-	-	-	2,506	-	2,628
-	-	-	-	1,858,381	1,858,381	1,876,276	1,947,862
1,994	120	-	5,583	-	389,359	123,931	289,007
-	-	27,914	-	-	74,309	37,367	110,094
6,442	185,679	27,914	28,672	1,858,381	5,327,361	4,856,690	5,592,879
-	10,027	13,409	4,915	-	614,412	644,439	578,627
-	2,397	16,254	27,164	-	3,987,997	4,555,656	3,691,448
-	142,924	3,500	15,135	-	1,131,255	1,908,377	1,459,237
-	-	-	-	-	146,217	147,268	147,358
-	-	-	-	-	(4,680,705)	(5,084,309)	(4,594,420)
-	-	-	-	1,858,381	1,858,381	1,876,276	1,947,862
-	-	-	-	-	513,667	552,978	552,979
-	155,348	33,163	47,214	1,858,381	3,571,224	4,600,685	3,783,091
6,442	30,331	(5,249)	(18,542)	-	1,756,137	256,005	1,809,788
-	-	-	-	-	-	25,000	70,000
-	-	-	-	-	(232,014)	(232,305)	(239,814)
-	-	-	-	-	(175,092)	(347,934)	(306,221)
6,442	30,331	(5,249)	(18,542)	-	1,349,031	(299,234)	1,333,753
(1,994)	(120)	-	18,542	-	(316,048)	327,828	(326,925)
-	-	-	-	-	(812,577)	(631,415)	(49,196)
-	-	-	-	-	513,667	552,978	552,979
-	-	-	-	-	(703,690)	-	1,509,001
-	-	-	-	-	(973)	-	1,285
-	14,411	35,432	-	-	49,843	49,843	46,948
\$ 4,448	\$ 44,622	\$ 30,183	\$ -	\$ -	\$ 79,253	\$ -	\$ 49,843

# Sunshine Coast Regional District

General Revenue Fund - Protective Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 5

For the Years Ended December 31, 2020 and 2019

	Gibsons and District Fire Protection	Roberts Creek Fire Protection	Halfmoon Bay Fire Protection	Egmont Fire Department
<b>Revenue</b>				
Grants in lieu of taxes	\$ 188	\$ -	\$ -	\$ -
Tax requisitions	1,076,484	509,053	487,974	125,833
Government transfers	8,027	18,599	21,935	-
User fees and service charges	-	200	150	-
Investment income	15,440	23,339	18,019	8,368
Other revenue	9,587	17	17	-
<b>Total Revenue</b>	<b>1,109,726</b>	<b>551,208</b>	<b>528,095</b>	<b>134,201</b>
<b>Expenses</b>				
Administration	99,001	49,443	41,354	10,857
Wages and benefits	328,738	122,363	129,220	3,238
Operating	440,137	178,602	221,261	57,568
Debt charges - interest	3,159	-	-	4,880
Amortization of tangible capital assets	162,095	72,917	44,104	13,115
Loss (gain) on disposal of tangible capital assets	34	-	-	-
<b>Total Expenses</b>	<b>1,033,164</b>	<b>423,325</b>	<b>435,939</b>	<b>89,658</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>76,562</b>	<b>127,883</b>	<b>92,156</b>	<b>44,543</b>
Add: Proceeds from sale of assets	-	-	-	-
Add: Proceeds from long term debt	-	-	-	-
Less: Debt principle repayment	(68,051)	-	-	(5,592)
Less: Acquisition of tangible capital assets	(83,643)	(201,981)	(48,662)	-
<b>Increase (Decrease) in Financial Equity</b>	<b>(75,132)</b>	<b>(74,098)</b>	<b>43,494</b>	<b>38,951</b>
Transfer (to)/from reserves	(86,997)	1,181	(87,598)	(52,033)
Transfer (to)/from appropriated surplus	-	-	-	-
Transfer (to)/from unfunded amortization	162,095	72,917	44,104	13,115
Transfer (to)/from unfunded loss on asset	34	-	-	-
Transfer (to)/from other funds	-	-	-	(33)
Interfund transfers	-	-	-	-
Surplus/(deficit) from prior year	-	-	-	-
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Smoke Control	Bylaw Enforcement	Emergency Telephone - 911	Sunshine Coast Emergency Planning	Animal Control	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 188	\$ -	\$ 178
-	207,211	420,770	254,069	43,446	3,124,840	3,240,711	2,843,720
-	-	-	-	-	48,561	-	11,757
10	1,620	-	-	28,891	30,871	33,351	36,094
542	4,492	26,323	3,874	6,288	106,685	2,234	69,055
-	-	-	175,231	604	185,456	-	9,761
552	213,323	447,093	433,174	79,229	3,496,601	3,276,296	2,970,565
278	38,462	32,203	51,375	13,665	336,638	360,451	330,221
44	117,395	33,720	388,049	24,615	1,147,382	1,046,806	875,079
-	13,535	234,020	85,413	13,327	1,243,863	1,266,463	1,099,364
-	-	-	-	-	8,039	9,408	11,040
-	5,200	67,536	6,956	3,613	375,536	375,471	375,470
-	-	-	-	-	34	-	(5,462)
322	174,592	367,479	531,793	55,220	3,111,492	3,058,599	2,685,712
230	38,731	79,614	(98,619)	24,009	385,109	217,697	284,853
-	-	-	-	-	-	-	5,462
-	-	-	-	-	-	550,000	-
-	-	-	-	-	(73,643)	(72,276)	(70,427)
-	-	-	-	-	(334,286)	(2,110,864)	(251,161)
230	38,731	79,614	(98,619)	24,009	(22,820)	(1,415,443)	(31,273)
(230)	(44,225)	(147,150)	26,496	(29,871)	(420,427)	1,037,187	(341,001)
-	-	-	30,000	-	30,000	-	-
-	5,200	67,536	6,956	3,613	375,536	375,471	375,470
-	-	-	-	-	34	-	(5,462)
-	-	-	-	-	(33)	-	(34)
-	294	-	(1,429)	2,231	1,096	500	491
-	-	-	-	2,286	2,286	2,285	4,094
\$ -	\$ -	\$ -	\$ (36,596)	\$ 2,268	\$ (34,328)	\$ -	\$ 2,285

# Sunshine Coast Regional District

General Revenue Fund - Transportation Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 6

For the Years Ended December 31, 2020 and 2019

	Public Transit	Maintenance Facility	Regional Street Lighting
<b>Revenue</b>			
Tax requisitions	\$ 2,757,641	\$ -	\$ 38,293
Government transfers	2,135,525	-	-
User fees and service charges	525,050	-	-
Investment income	7,817	17,225	-
Other revenue	56,687	10,273	-
<b>Total Revenue</b>	<b>5,482,720</b>	<b>27,498</b>	<b>38,293</b>
<b>Expenses</b>			
Administration	474,766	33,546	2,032
Wages and benefits	2,473,158	547,442	-
Operating	1,889,008	803,928	32,602
Debt charges - interest	-	19,861	-
Internal recoveries	(252)	(1,443,539)	-
Amortization of tangible capital assets	20,371	37,202	-
<b>Total Expenses</b>	<b>4,857,051</b>	<b>(1,560)</b>	<b>34,634</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>625,669</b>	<b>29,058</b>	<b>3,659</b>
Add: Proceeds from long term debt	-	-	-
Less: Debt principle repayment	-	(22,758)	-
Less: Acquisition of tangible capital assets	-	(22,257)	-
<b>Increase (Decrease) in Financial Equity</b>	<b>625,669</b>	<b>(15,957)</b>	<b>3,659</b>
Transfer (to)/from reserves	(644,635)	(31,263)	-
Transfer (to)/from unfunded amortization	20,371	37,202	-
Transfer (to)/from other funds	-	(129)	-
Interfund transfers	(1,405)	10,147	-
Surplus/(deficit) from prior year	-	-	(1,400)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,259</b>

Local Street Lighting	Ports Services	Actual 2020	Budget 2020	Actual 2019
\$ 10,800	\$ 816,829	\$ <b>3,623,563</b>	\$ 3,751,178	\$ 3,367,766
-	-	<b>2,135,525</b>	1,796,654	1,860,544
-	-	<b>525,050</b>	789,466	854,495
-	23,096	<b>48,138</b>	9,091	30,563
-	107,133	<b>174,093</b>	167,630	77,089
<b>10,800</b>	<b>947,058</b>	<b>6,506,369</b>	<b>6,514,019</b>	<b>6,190,457</b>
588	54,271	<b>565,203</b>	616,509	570,472
-	37,294	<b>3,057,894</b>	3,170,366	3,110,496
9,774	297,762	<b>3,033,074</b>	3,668,375	3,561,534
-	3,467	<b>23,328</b>	30,391	19,862
-	-	<b>(1,443,791)</b>	(1,451,497)	(1,555,079)
-	110,285	<b>167,858</b>	149,934	149,934
<b>10,362</b>	<b>503,079</b>	<b>5,403,566</b>	<b>6,184,078</b>	<b>5,857,219</b>
438	443,979	<b>1,102,803</b>	329,941	333,238
-	450,000	<b>450,000</b>	450,000	-
-	(90,000)	<b>(112,758)</b>	(112,759)	(21,883)
-	(382,718)	<b>(404,975)</b>	(594,006)	(600,609)
<b>438</b>	<b>421,261</b>	<b>1,035,070</b>	<b>73,176</b>	<b>(289,254)</b>
-	3,454	<b>(672,444)</b>	313,631	(397,242)
-	110,285	<b>167,858</b>	149,934	149,934
-	(450,000)	<b>(450,129)</b>	(450,000)	449,856
-	-	<b>8,742</b>	-	459
(341)	(85,000)	<b>(86,741)</b>	(86,741)	(494)
<b>\$ 97</b>	<b>\$ -</b>	<b>\$ 2,356</b>	<b>\$ -</b>	<b>\$ (86,741)</b>



# Sunshine Coast Regional District

General Revenue Fund - Environmental Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 7

For the Years Ended December 31, 2020 and 2019

	Regional Solid Waste	Refuse Collection	Actual 2020	Actual 2019
<b>Revenue</b>				
Tax requisitions	\$ 2,775,569	\$ -	\$ 2,775,569	\$ 2,036,407
User fees and service charges	2,873,802	1,041,440	3,915,242	3,695,328
Investment income	74,065	8,236	82,301	59,137
Other revenue	241,737	50	241,787	163,389
<b>Total Revenue</b>	<b>5,965,173</b>	<b>1,049,726</b>	<b>7,014,899</b>	<b>5,954,261</b>
<b>Expenses</b>				
Administration	423,667	93,856	517,523	503,087
Wages and benefits	1,102,056	45,248	1,147,304	1,043,705
Operating	4,111,171	854,590	4,965,761	4,281,321
Amortization of tangible capital assets	51,083	2,421	53,504	54,262
Loss (gain) on disposal of tangible capital assets	60	-	60	-
<b>Total Expenses</b>	<b>5,688,037</b>	<b>996,115</b>	<b>6,684,152</b>	<b>5,882,375</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>277,136</b>	<b>53,611</b>	<b>330,747</b>	<b>71,886</b>
Add: Proceeds from sale of assets	501	-	501	-
Less: Acquisition of tangible capital assets	-	(193,670)	(193,670)	(561)
<b>Increase (Decrease) in Financial Equity</b>	<b>277,637</b>	<b>(140,059)</b>	<b>137,578</b>	<b>71,325</b>
Transfer (to)/from reserves	(126,235)	137,638	11,403	(148,330)
Transfer (to)/from unfunded liability	(350,553)	-	(350,553)	24,021
Transfer (to)/from unfunded amortization	51,083	2,421	53,504	54,262
Transfer (to)/from unfunded loss on asset	60	-	60	-
Transfer (to)/from other funds	54,593	-	54,593	-
Interfund transfers	(180)	-	(180)	(1,278)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ (93,595)</b>	<b>\$ -</b>	<b>\$ (93,595)</b>	<b>\$ -</b>

# Sunshine Coast Regional District

General Revenue Fund - Public Health Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 8

For the Years Ended December 31, 2020 and 2019

	Cemetery	Pender Harbour Health Clinic	Actual 2020	Actual 2019
<b>Revenue</b>				
Tax requisitions	\$ 69,841	\$ 148,842	\$ 218,683	\$ 256,453
User fees and service charges	70,658	-	70,658	58,297
Investment income	12,712	2,067	14,779	8,911
Other revenue	1,906	-	1,906	105
<b>Total Revenue</b>	<b>155,117</b>	<b>150,909</b>	<b>306,026</b>	<b>323,766</b>
<b>Expenses</b>				
Administration	16,659	6,802	23,461	24,912
Wages and benefits	46,083	-	46,083	35,904
Operating	63,956	142,085	206,041	181,508
Amortization of tangible capital assets	3,198	-	3,198	3,198
<b>Total Expenses</b>	<b>129,896</b>	<b>148,887</b>	<b>278,783</b>	<b>245,522</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>25,221</b>	<b>2,022</b>	<b>27,243</b>	<b>78,244</b>
<b>Increase (Decrease) in Financial Equity</b>	<b>25,221</b>	<b>2,022</b>	<b>27,243</b>	<b>78,244</b>
Transfer (to)/from reserves	(28,419)	(2,067)	(30,486)	(76,426)
Transfer (to)/from unfunded amortization	3,198	-	3,198	3,198
Interfund transfers	-	-	-	(5,016)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ (45)</b>	<b>\$ (45)</b>	<b>\$ -</b>

# Sunshine Coast Regional District

General Revenue Fund - Planning and Development Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 9

For the Years Ended December 31, 2020 and 2019

	Regional Planning	Rural Planning	Geographic Information Services	Heritage
<b>Revenue</b>				
Grants in lieu of taxes	\$ 3	\$ -	\$ -	\$ -
Tax requisitions	161,501	841,555	-	(1,148)
User fees and service charges	-	55,420	15,825	-
Investment income	2,926	3,355	8,393	-
Other revenue	765	100	-	-
<b>Total Revenue</b>	<b>165,195</b>	<b>900,430</b>	<b>24,218</b>	<b>(1,148)</b>
<b>Expenses</b>				
Administration	30,628	191,105	-	107
Wages and benefits	80,248	646,419	248,797	-
Operating	6,414	45,595	48,930	-
Internal recoveries	-	-	(275,902)	-
Amortization of tangible capital assets	-	1,584	19,471	-
Loss (gain) on disposal of tangible capital assets	-	-	-	-
<b>Total Expenses</b>	<b>117,290</b>	<b>884,703</b>	<b>41,296</b>	<b>107</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>47,905</b>	<b>15,727</b>	<b>(17,078)</b>	<b>(1,255)</b>
Add: Proceeds from sale of assets	-	-	-	-
Less: Acquisition of tangible capital assets	-	-	-	-
Less: Net change in land held for resale	-	-	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>47,905</b>	<b>15,727</b>	<b>(17,078)</b>	<b>(1,255)</b>
Transfer (to)/from reserves	(47,905)	(20,815)	(2,393)	-
Transfer (to)/from unfunded amortization	-	1,584	19,471	-
Transfer (to)/from unfunded loss on asset	-	-	-	-
Interfund transfers	-	3,504	-	-
Surplus/(deficit) from prior year	-	-	-	1,255
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

House numbering	Building Inspection Services	Economic Development	Hillside	Actual 2020	Budget 2020	Actual 2019
\$ -	\$ -	\$ 1,240	\$ -	\$ 1,243	\$ -	\$ 1,146
(25,000)	6,435	223,288	-	1,206,631	1,345,434	1,468,742
36,225	933,196	-	-	1,040,666	882,435	867,582
3,845	37,089	-	-	55,608	-	33,142
-	1,775	-	-	2,640	600	3,945
15,070	978,495	224,528	-	2,306,788	2,228,469	2,374,557
5,511	139,186	11,772	-	378,309	403,974	391,995
14,319	593,163	402	-	1,583,348	1,696,718	1,583,172
1,636	44,614	209,130	-	356,319	533,215	380,103
-	-	-	-	(275,902)	(318,629)	(341,308)
-	13,963	-	-	35,018	35,845	35,845
-	(50)	-	-	(50)	-	-
21,466	790,876	221,304	-	2,077,042	2,351,123	2,049,807
(6,396)	187,619	3,224	-	229,746	(122,654)	324,750
-	50	-	-	50	-	-
-	(44,637)	-	-	(44,637)	(50,000)	(14,780)
-	-	-	96,287	96,287	(33,514)	24,218
(6,396)	143,032	3,224	96,287	281,446	(206,168)	334,188
6,396	(154,947)	-	(96,287)	(315,951)	143,573	(348,400)
-	13,963	-	-	35,018	35,845	35,846
-	(50)	-	-	(50)	-	-
-	(1,998)	-	-	1,506	(500)	1,793
-	-	25,995	-	27,250	27,250	3,823
\$ -	\$ -	\$ 29,219	\$ -	\$ 29,219	\$ -	\$ 27,250

# Sunshine Coast Regional District

General Revenue Fund - Recreation and Cultural Services

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 10

For the Years Ended December 31, 2020 and 2019

	Pender Harbour Pool	School facilities - Joint Use	Gibsons and Area Library	Museum Service	Halfmoon Bay & Roberts Creek Library Service
<b>Revenue</b>					
Grants in lieu of taxes	\$ -	\$ -	\$ -	\$ -	\$ 2
Tax requisitions	468,786	51,010	677,885	141,582	333,220
Frontage and parcel taxes	48,502	-	-	-	-
Government transfers	-	-	-	-	-
User fees and service charges	29,622	-	-	-	-
Investment income	23,478	-	3,768	-	-
Contributed assets	-	-	-	-	-
Other revenue	3,096	-	-	-	-
<b>Total Revenue</b>	<b>573,484</b>	<b>51,010</b>	<b>681,653</b>	<b>141,582</b>	<b>333,222</b>
<b>Expenses</b>					
Administration	62,216	273	43,667	7,718	14,893
Wages and benefits	257,720	-	1,731	-	-
Operating	93,778	9,556	679,460	133,864	242,667
Debt charges - interest	19,466	-	-	-	-
Amortization of tangible capital assets	101,629	-	52,182	-	-
Loss (gain) on disposal of tangible capital assets	-	-	-	-	-
<b>Total Expenses</b>	<b>534,809</b>	<b>9,829</b>	<b>777,040</b>	<b>141,582</b>	<b>257,560</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>38,675</b>	<b>41,181</b>	<b>(95,387)</b>	<b>-</b>	<b>75,662</b>
Add: Proceeds from sale of assets	-	-	-	-	-
Less: Debt principle repayment	(43,006)	-	-	-	-
Less: Acquisition of tangible capital assets	(19,387)	-	-	-	-
<b>Increase (Decrease) in Financial Equity</b>	<b>(23,718)</b>	<b>41,181</b>	<b>(95,387)</b>	<b>-</b>	<b>75,662</b>
Transfer (to)/from reserves	(77,669)	(7,323)	(32,457)	-	-
Transfer (to)/from unfunded amortization	101,629	-	52,182	-	-
Transfer to/ (from) unfunded loss on asset	-	-	-	-	-
Transfer (to)/from other funds	(242)	-	-	-	-
Interfund transfers	-	-	75,662	-	(75,662)
Surplus/(deficit) from prior year	-	(33,858)	-	-	2
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2</b>

Community Recreation Facilities Service	Community Parks	Bicycle and Walking Paths	Dakota Ridge Recreation Service	Regional Recreation Programs	Egmont/Pender Harbour Library Service	Actual 2020	Actual 2019
\$ 202	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 204	\$ 208
4,874,173	1,720,751	33,048	209,075	170,160	53,341	8,733,031	8,698,210
1,629,718	-	-	-	-	-	1,678,220	1,699,779
-	-	-	-	-	-	-	241,611
590,536	36,992	-	37,100	(167)	-	694,083	2,127,745
510,726	61,668	11,749	10,246	-	-	621,635	538,279
-	179,974	-	-	-	-	179,974	-
118,303	18,933	-	-	-	-	140,332	61,627
7,723,658	2,018,318	44,797	256,421	169,993	53,341	12,047,479	13,367,459
841,043	255,834	12,796	27,891	9,252	2,538	1,278,121	1,213,452
2,770,286	766,721	4,682	83,882	344	-	3,885,366	4,601,577
1,228,900	585,953	-	126,058	120,707	50,803	3,271,746	3,893,904
924,661	28,012	-	-	-	-	972,139	982,605
1,047,990	260,587	105,956	45,966	-	-	1,614,310	1,510,285
-	(911)	-	-	-	-	(911)	(11,549)
6,812,880	1,896,196	123,434	283,797	130,303	53,341	11,020,771	12,190,274
910,778	122,122	(78,637)	(27,376)	39,690	-	1,026,708	1,177,185
-	4,911	-	-	-	-	4,911	11,549
(1,123,907)	(112,956)	-	-	-	-	(1,279,869)	(1,249,511)
(318,010)	(297,796)	-	-	-	-	(635,193)	(1,721,357)
(531,139)	(283,719)	(78,637)	(27,376)	39,690	-	(883,443)	(1,782,134)
(510,547)	26,730	(27,319)	(18,590)	(38,617)	-	(685,792)	(57,048)
1,047,990	260,587	105,956	45,966	-	-	1,614,310	1,510,285
-	(911)	-	-	-	-	(911)	(11,549)
(6,272)	(362)	-	-	-	-	(6,876)	310,379
(32)	(2,325)	-	-	-	-	(2,357)	4,124
-	-	-	-	(1,073)	-	(34,929)	(8,987)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2	\$ (34,930)

# Sunshine Coast Regional District

## Water Utility

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 11

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Budget 2020	Actual 2019
<b>Revenue</b>			
Frontage and parcel taxes	\$ 3,845,647	\$ 3,831,227	\$ 3,652,293
Government transfers	-	-	2,005,926
User fees and service charges	6,100,268	6,221,358	4,535,425
Investment income	469,439	78,525	328,416
Contributed assets	1,094,095	-	327,031
Other revenue	111,847	65,800	591,860
<b>Total Revenue</b>	<b>11,621,296</b>	<b>10,196,910</b>	<b>11,440,951</b>
<b>Expenses</b>			
Administration	928,299	995,961	922,627
Wages and benefits	2,576,820	3,535,219	2,416,111
Operating	2,435,635	3,468,912	1,831,857
Debt charges - interest	117,565	132,228	124,732
Internal recoveries	(16,852)	-	(10,249)
Amortization of tangible capital assets	2,153,952	2,077,751	2,077,750
Loss (gain) on disposal of tangible capital assets	9,876	-	22,435
Write-off of tangible capital assets	-	-	406,446
<b>Total Expenses</b>	<b>8,205,295</b>	<b>10,210,071</b>	<b>7,791,709</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>3,416,001</b>	<b>(13,161)</b>	<b>3,649,242</b>
Add: Proceeds from sale of assets	130	-	12,950
Add: Proceeds from long term debt	192,750	15,724,500	200,000
Less: Debt principle repayment	(349,158)	(399,812)	(312,966)
Less: Acquisition of tangible capital assets	(2,900,157)	(20,771,172)	(5,223,272)
<b>Increase (Decrease) in Financial Equity</b>	<b>359,566</b>	<b>(5,459,645)</b>	<b>(1,674,046)</b>
Transfer (to)/from reserves	(2,994,469)	3,381,894	(459,620)
Transfer (to)/from unfunded loss on asset	9,876	-	428,881
Transfer (to)/from unfunded amortization	2,153,952	2,077,751	2,077,750
Transfer (to)/from other funds	478,909	-	(371,106)
Interfund transfers	(7,834)	-	(1,859)
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Sunshine Coast Regional District

## Sewer Fund

### Summary Statement of Revenue, Expenses and Transfers (unaudited)

#### Schedule 12

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Budget 2020	Actual 2019
<b>Revenue</b>			
Frontage and parcel taxes	\$ 110,723	\$ 111,467	\$ 84,150
Government transfers	122	-	92,311
User fees and service charges	351,882	343,980	269,626
Investment income	48,137	-	31,753
Contributed assets	-	-	154,629
Other revenue	-	-	4,722
<b>Total Revenue</b>	<b>510,864</b>	<b>455,447</b>	<b>637,191</b>
<b>Expenses</b>			
Administration	29,690	32,641	23,210
Wages and benefits	133,186	215,642	99,534
Operating	190,850	238,914	120,044
Debt charges - interest	7,856	8,780	5,487
Amortization of tangible capital assets	102,225	62,718	62,718
Loss (gain) on disposal of tangible capital assets	-	-	7,797
<b>Total Expenses</b>	<b>463,807</b>	<b>558,695</b>	<b>318,790</b>
<b>Annual Operating Surplus (Deficit)</b>	<b>47,057</b>	<b>(103,248)</b>	<b>318,401</b>
Add: Proceeds from long term debt	44,966	45,000	313,400
Less: Debt principle repayment	(17,220)	(21,554)	-
Less: Acquisition of tangible capital assets	(134,582)	(121,362)	(332,624)
<b>Increase (Decrease) Financial Equity</b>	<b>(59,779)</b>	<b>(201,164)</b>	<b>299,177</b>
Transfer (to)/from reserves	(38,989)	110,825	(163,689)
Transfer (to)/from unfunded amortization	102,225	62,718	62,718
Transfer to/ (from) unfunded loss on asset	-	31,019	7,797
Transfer to/(from) other funds	(59)	-	(210,925)
Surplus/(deficit) from prior year	(3,398)	(3,398)	1,524
<b>Total Surplus (Deficit) for the year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (3,398)</b>



# Sunshine Coast Regional District

General Capital Fund - Hillside Development Project

Summary Statement of Revenue, Expenses and Transfers (unaudited)

Schedule 13

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Budget 2020	Actual 2019
<b>Expenses</b>			
Administration	\$ 6,488	\$ 7,028	\$ 13,537
Wages and benefits	3,208	25,815	5,533
Operating expenditures	80,189	157,010	52,349
<b>Total Development Costs</b>	<b>89,885</b>	<b>189,853</b>	<b>71,419</b>
<b>Less: Operating Revenue</b>			
Water leases	156,340	156,339	75,331
Investment income	29,832	-	20,306
	186,172	156,339	95,637
<b>Net development costs</b>	<b>96,287</b>	<b>(33,514)</b>	<b>24,218</b>
<b>Total Surplus (Deficit) for the year</b>	<b>\$ 96,287</b>	<b>\$ (33,514)</b>	<b>\$ 24,218</b>

# Sunshine Coast Regional District

## Statement of Changes in Reserve Fund Balances (unaudited)

### Schedule 14

For the Years Ended December 31, 2020 and 2019

Bylaw	Purpose	Balance, Beginning of Year	Investment Earnings	Contributions / Transfers	Balance, End of Year
<b>General Government</b>					
495/504	General Administration Capital	\$ 43,607	\$ 1,599	\$ -	\$ 45,206
648	General Government Operating	466,465	14,991	(18,764)	462,692
496	Administration Building	238,116	8,734	83,066	329,916
648	Finance	515,591	17,529	31,521	564,641
648	Human Resources	222,116	7,475	(13,487)	216,104
504/648	Information Services	259,861	10,363	140,336	410,560
648	Area D Grant in Aid	3,259	119	-	3,378
648	Electoral Area Services	170,495	5,583	(24,125)	151,953
648	Corporate Sustainability	115,109	4,222	(257)	119,074
648	Regional Sustainability	66,844	2,452	17,810	87,106
	Area B Feasibility Studies	27,185	997	-	28,182
	Area D Feasibility Studies	27,185	997	-	28,182
649/677	Bylaw Enforcement	122,437	4,491	39,734	166,662
	Halfmoon Bay Smoke Control	2,670	84	(174)	2,580
650	Roberts Creek Smoke Control	12,874	458	(139)	13,193
489/497	Gibsons Fire Protection Capital	352,950	13,165	57,563	423,678
678	Gibsons Fire Protection Operating	62,016	2,275	13,993	78,284
490	Roberts Creek Fire Protection	628,246	23,339	(24,521)	627,064
491	Halfmoon Bay Fire Protection	486,360	18,019	69,579	573,958
601	Egmont Fire Protection	165,450	6,103	45,931	217,484
492	911 Telephone	697,941	26,323	120,827	845,091
493	SC Emergency Planning	105,614	3,874	(30,370)	79,118
651/680	Animal Control	171,433	6,289	23,582	201,304
529/652	Sunshine Coast Transit	213,088	7,817	636,817	857,722
486/607	Ports	749,444	23,098	(26,550)	745,992
563	Maintenance Facility	219,039	8,006	23,257	250,302
	Building Maintenance	59,403	2,179	22,708	84,290
653	Regional Solid Waste Operating	107,135	3,903	87,184	198,222
670	Zero Waste Operating	277,563	10,479	24,669	312,711
654	Refuse Collection Operating	252,083	8,236	(145,874)	114,445
515	Pender Harbour Health Clinic	56,360	2,068	-	58,428
655	Cemetery Operating	346,527	12,711	15,706	374,944
681	Regional Planning	79,773	2,927	44,978	127,678
656/657	Rural Planning	91,462	3,355	17,461	112,278
504/648	Property Information & Mapping	239,797	8,393	(6,000)	242,190
	House Numbering	113,971	3,845	(10,240)	107,576
495	Building Inspection	1,020,728	37,089	117,858	1,175,675
715	Hillside - Operating	808,375	29,832	66,455	904,662
590/609	Community Recreation Facilities	2,366,704	84,957	425,590	2,877,251
494/660	Pender Harbour Pool	259,256	9,283	68,385	336,924
	School Facilities - Joint Use	-	-	7,323	7,323
609	Gibsons Library	102,716	3,768	28,689	135,173
533/662	Community Parks	707,209	24,644	(51,374)	680,479
683	Bicycle & Walking Paths	240,503	8,665	5,590	254,758
	Area A Bicycle & Walking Paths	84,086	3,084	9,980	97,150
	Regional Recreation Programs	-	-	38,617	38,617
	Dakota Ridge	279,320	10,246	8,344	297,910
<b>Total General Reserve Funds</b>		<b>13,638,366</b>	<b>488,066</b>	<b>1,941,678</b>	<b>16,068,110</b>

# Sunshine Coast Regional District

## Statement of Changes in Reserve Fund Balances

### Schedule 14

For the Years Ended December 31, 2020 and 2019

Bylaw	Purpose	Balance, Beginning of Year	Investment Earnings	Contributions / Transfers	Balance, End of Year
<b>Water Revenue</b>					
488	Regional Water Capital	5,730,827	214,209	2,348,099	8,293,135
	Regional Water Operating	3,108,915	113,087	60,055	3,282,057
498	Regional Water Land	17,913	657	-	18,570
589	North Pender Water Capital	297,654	8,661	(15,999)	290,316
	North Pender Water Operating	234,158	8,589	109,034	351,781
	South Pender Water Capital	523,408	20,049	85,673	629,130
	South Pender Water Operating	661,211	24,096	18,259	703,566
<b>Total Water Reserve Funds</b>		<b>10,574,086</b>	<b>389,348</b>	<b>2,605,121</b>	<b>13,568,555</b>
<b>Sewer Revenue</b>					
512/608	Greaves Road	11,568	432	2,693	14,693
512	Sunnyside	26,672	1,007	5,844	33,523
	Jolly Roger	49,332	1,827	10,669	61,828
512/608	Secret Cove	36,935	1,388	8,236	46,559
	Lee Bay	535,107	19,648	3,004	557,759
512	Sqaure Bay	138,055	4,780	(37,833)	105,002
	Langdale	37,141	1,368	13,366	51,875
512/608	Canoe Road	3,729	157	3,318	7,204
608	Merrill Crescent	3,088	113	164	3,365
512/608	Curran Road	101,300	3,735	(30,099)	74,936
512/608	Roberts Creek Co-housing	49,393	1,812	(58)	51,147
608	Lily Lake Village	56,701	2,080	5,915	64,696
512/608	Woodcreek Park	204,677	7,374	(22,900)	189,151
668/669	Painted Boat	63,360	2,358	2,240	67,958
728	Sakinaw Ridge	-	-	26,352	26,352
<b>Total Sewer Reserve Funds</b>		<b>1,317,058</b>	<b>48,079</b>	<b>(9,089)</b>	<b>1,356,048</b>
<b>Total Reserve Funds</b>		<b>\$ 25,529,510</b>	<b>\$ 925,493</b>	<b>\$ 4,537,710</b>	<b>\$ 30,992,713</b>

# Sunshine Coast Regional District

Annual Report on COVID Safe Restart Grant Spending (unaudited)

Schedule 15

For the Years Ended December 31, 2020 and 2019

	Actual 2020	Actual 2019
<b>COVID Safe Restart Grant</b>		
Balance, beginning of year	\$ -	\$ -
Provincial COVID Safe Restart Grant funds received	<b>514,000</b>	-
<b>Total Grant Funds Available</b>	<b>514,000</b>	-
<b>Less: Funds Spent</b>		
COVID-19 Emergency Operations Centre	<b>30,000</b>	-
<b>Balance, end of year</b>	<b>\$ 484,000</b>	\$ -

This annual report on COVID Safe Restart Grant spending is a requirement of the Province of British Columbia and will be provided annually until the grant funds are fully spent.

COVID Safe Restart Funding is classified as an unconditional Provincial operating government transfer (Note 15) with revenue recognized on the Statement of Operations in the period in which the funds were received.

Unspent funding totaling \$484,000 as at December 31, 2020 has been segregated within the Current Fund as an appropriated surplus to be allocated to services in future years at the discretion of the Regional District Board of Directors.

**SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT**

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**TO:** Corporate and Administrative Service Committee – April 22, 2021

**AUTHOR:** Tina Perreault, General Manager, Corporate Services / Chief Financial Officer

**SUBJECT:** **SUNSHINE COAST REGIONAL DISTRICT (SCRD) 2020 DRAFT AUDITED FINANCIAL STATEMENTS**

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**RECOMMENDATION(S)**

**THAT the report titled Sunshine Coast Regional District (SCRD) 2020 Draft Audited Financial Statements, and the following documents be received:**

- **Final Audit Report to the Board of Directors**
- **Draft Independent Audit's Report from SCRD**
- **Draft Independent Audit Report-Foreshore Leases (Hillside)**
- **Draft Audited Financial Statements Year Ended December 31, 2020**

**AND THAT the Draft Audited Statements for Year Ended December 31, 2020 be approved as presented;**

**AND FURTHER THAT this recommendation be forwarded to the Board Meeting on April 22, 2021.**

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**BACKGROUND**

In accordance with Section 167 (Annual Financial Statements) and Part 6, Division 2 (Audit) of the *Community Charter*, the Financial Statements of the SCRD for the year ending December 31, 2020 are the responsibility of the Financial Officer and are presented to the Board of Directors for approval.

The SCRD must also conduct a detailed audit of the foreshore leases it holds for Hillside as one of the conditions of the head lease with the Province. This information is submitted to the Province annually.

The financial statements are subject to examination by an Independent Auditor appointed by the Board, which for the SCRD is BDO Canada LLP (BDO). The Independent Auditor is required to report to the Board on the annual financial statements and on any other matters deemed pertinent. The date on which the financial statements are approved by the Board will become the financial statement date and the date of the Independent Auditor's Report.

In advance of the final audit, BDO presented an "*Audit Planning Report to the SCRD Board*" to communicate key issues, responsibilities and audit strategy for the SCRD's annual financial audit. The following resolution was adopted at the November 26, 2020 Board meeting:

385/20      **Recommendation No. 1**      *BDO Canada LLP 2020 Audit Planning Report*

THAT the report titled BDO Canada – 2020 Audit Planning Report be received;

AND THAT the Audit Planning Report from BDO Canada LLP with respect to the Audit of the Financial Statements of the Sunshine Coast Regional District (SCRD) and Foreshore Leases (Hillside) for the year ended December 31, 2020 be received.

Subsequent to approval of the financial statements by the SCRD Board, the Regional District must submit the audited financial statements for the preceding year to the Inspector of Municipalities by May 15.

In accordance with Section 376(1) of the *Local Government Act*, hold a public meeting by June 30 for the purpose of presenting the audited financial statements of the preceding year. This information will be presented at the June 24, 2021 Corporate and Administrative Services Committee meeting.

The financial statements are retrospective in nature which serve to communicate the fiscal status of the SCRD at a point of time (December 31, 2020). The financial statements are also a key element of the SCRD's Annual Report. Although an Annual Report is not a statutory requirement for a Regional District, the SCRD prepares one as the basis of the application to the *Government Finance Officers Associations Canadian Award for Financial Reporting*.

The purpose of this report is for the Committee to receive the Auditor report for information and approve the 2020 Financial Statements as presented.

## DISCUSSION

### *Independent Auditor's Report*

The Consolidated Financial Statements begin with a report from the external auditor, BDO Canada LLP. The purpose of the Independent Auditor's Report is to express an opinion on the financial statements, accounting policies and any other relevant information related to the financial audit.

The SCRD's Financial Statements are comprised of the following:

- **The Statement of Financial Position:** Provides information on the financial position of the SCRD including Financial Assets, Liabilities, Net Financial Assets, Non-Financial Assets and Accumulated Surplus.
- **The Statement of Change in Net Financial Assets:** Reports the change in Net Financial Position.
- **The Statement of Operations:** Reports the extent to which expenses are offset by revenues, the annual surplus and the change in accumulated surplus.
- **The Statement of Cash Flows:** Reports the net change in cash resources and how the SCRD financed its activities throughout the year.

- **Notes to the Financial Statements:** This includes Significant Accounting Policies for the SCRD and provides more detailed information for the items within the Statements of Financial Position, Statement of Change in Net Assets, and Statement of Operations.
- **Supporting Schedules:** Includes more detailed information on the various restricted funds (Current, General, Water, Sewer, Revenue, and Reserve Funds) and services established through legislation for the SCRD. These schedules are not included in the scope of the audit.

There are several key terms included in the financial statements which are important in analyzing the results for 2020:

- **Accumulated surplus:** This is a financial performance indicator of the overall health of the organization and represents the net positive resources available in providing current and future services, mostly represented by tangible capital assets. It is the total of all the SCRD's financial and non-financial assets, less the liabilities. It does not represent any cash resources for operations.
- **Annual operating surplus:** This measures the difference between total revenues less expenses, as stated on the *Statement of Financial Operations*. This value also includes non-cash revenue items such as contributed tangible capital assets and does not account for capital expenditures (renewals or investment), debt principle re-payments or proceeds, and transfers. Therefore, public sector accounting standards cause the reported annual surplus to be higher than actual budgeted operations and does not represent a cash surplus.

#### *Statement of Financial Position and Statement of Change In Net Financial Assets*

For 2020, the SCRD realized an increase to its financial health with a positive increase in *Net Financial Asset* to \$20.83 million (2019-\$12.27 million). This positive change is partially the result of increased financial assets (cash and equivalents and portfolio investments) stemming from the annual operating surplus and decreases in liabilities such as long-term debt. The increase in cash is the result of timing differences with receiving funds to pay for short term obligations and also include short-term investments (less than 90 day terms) for reserve funds. Portfolio investments are managed in alignment with the SCRD's Investment and Financial Sustainability Policy with the objective of aligning funding and service needs.

Regional District long-term debt decreased by \$1.38 million and member municipalities debt decreased by \$1.66 in 2020. The decrease in member municipality debt is offset by a decrease to financial assets (debt recoverable from member municipalities) and has a net zero effect on annual operating surplus and accumulated surplus.

The continued trend toward increases to net financial asset (versus net debt) is a key indicator in assessing the financial well-being of the SCRD as it reflects the ability to meet its current financial commitments and its capacity to finance future activities.

Provided is the last five fiscal years in comparison:

Year	2016	2017	2018	2019	2020
<b>Net Financial Assets/(Debt)</b>	(\$3,083,210)	\$1,048,041	\$7,065,325	\$12,269,667	\$20,269,667

Non-financial assets decreased in 2020 to \$137.82 million (2019 - \$138.07 million) as a result of a decrease in land held for re-sale (Hillside Development) and tangible capital assets. As stated in the “Notes to the Financial Statements” 1 (m), *non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.*

The capital program was budgeted for \$26.54 million in 2020 with \$4.82 million expended on capital enhancement and replacement. These projects will continue to completion in 2021 and 2022. The expenditures were primarily financed through reserves, grants, debt, and taxation.

### *Statement of Operations*

The consolidated annual operating surplus (revenues less expenses) was \$8.30 million in 2020 compared to \$8.17 million in 2019. The increase is attributable to higher than expected revenues in some line items such as: Government Transfers due to additional funds received from federal and provincial governments from the Gas Tax-Community Works Fund and COVID-19 Re-Start Funding; higher than expected investment income; and contributed assets. Expenses were also lower than budgeted in: wages and benefits (due to COVID-19-vacancies and temporary layoffs); and lower operational expenses realized due to COVID-19 service implications.

The annual operating surplus of \$8.30 million translates to a corresponding increase in accumulated surplus to \$158.65 million. This figure is reflective of the SCRD’s financial assets less its liabilities (net financial assets) plus its non-financial assets.

Details related to each of the services can be found in the appending schedules (Schedule 3-12) which provides a summary of revenues, expenses and transfers.

*Other items to highlight for 2020 are as follows:*

- Increase in cash and equivalents by \$7.19 million in 2020 is mainly the result of a greater portion of reserve funds being held in a fully liquid investment savings account offered through the Municipal Finance Authority due to anticipated short term requirements and favorable interest rates as compared to other short-term investments.
- The *Provision for Landfill Closure and Post Closure (Note 10)* increased by \$384,124 to \$7.27 million in 2020 (2019 - \$6.89 million) and the liability remains unfunded by \$4.67 million (2019 - \$5.02). The SCRD approved an incremental increase to fund the liability as part of the 2018-2022 Financial Plan, by an additional \$125,000 per year. The Sechelt landfill site is also expected to reach its capacity in mid-2025, approximately 6 months earlier than estimated in 2019. This change results from a revision to the estimated remaining capacity of the landfill in 2020.



- A net of \$5.46 million (*Schedule 14*) was transferred to reserves which are due to budgeted contributions to fund future capital projects or expenses which are in line with the Financial Sustainability Policy and Corporate Asset Management Plan as well as transfers to operating/capital reserves from 2020 surpluses.
- New Note #24- Impact related to Covid-19 was added to the 2020 Financial Statements as the pandemic continues to have impacts to the SCRD operations. Staff continue to apprise the Board and public of any financial impacts, most notably through the quarterly variance reports which are scheduled for Q2 and Q3 2021.
- A new Schedule (15) was added to the 2020 Financial Statements to comply with the Provincial Governments requirements related to the COVID-19 Safe Restart Grant provided to local governments. An annual report will be provided annually until the grant funds are fully spent.

#### *Foreshore Leases-Hillside*

In accordance with the General Lease Agreement between the Province of British Columbia and the SCRD, the foreshore leases require to be audited prior to submission of payment for the 50% portion of the leases. Nothing was concluded as a result of the 2020 review and audit.

#### *Pending Accounting Standards*

In March 2018, the Public Sector Accounting Board (PSAB) approved a new accounting standard to account for asset retirement obligations (ARO). An ARO is a legal obligation associated with the retirement of a tangible capital asset and will require public bodies to include decommissioning of an asset, post-retirement operation, maintenance and monitoring. The SCRD currently accounts for similar liability for our landfill closure and post-closure costs, but the scope of the new standard will include all tangible capital assets, asbestos removal or site remediation. The PSAB revised the effective date due to COVID-19 from on or after April 1, 2021 to April 1, 2022 (December 31, 2023 Financial Statements). Staff continue to make progress on the new standard.

#### *Audit Management Letter*

In the course of conducting the 'financial audit' BDO reviews systems, processes, policies and internal controls. The Management Letter is Appendix B of BDO's Final Audit Report. For 2020, three items have been highlighted, including subsequent recommendations:

- Process and Policies-Human Resource Policies
- Process and Policies: Valuation of Contributed Tangible Capital Assets
- New Accounting Standards- Asset Retirement Obligations

SCRD management will endeavor to improve the policies and procedures associated with HR related policies and valuation of contributed assets for 2021. As mentioned above, staff continue to work on implementation of the new accounting standard for asset retirement obligations.

#### **STRATEGIC PLAN AND RELATED POLICIES**

The annual financial audit is a statutory requirement for the SCRD.

## CONCLUSION

In accordance with the *Community Charter*, the Financial Statements of the SCRD for the year ending December 31, 2020 are the responsibility of the Financial Officer and are presented to the Board of Directors for approval.

Staff recommend that the Draft Audited Statements for Year Ended December 31, 2020, as presented by BDO’s Draft Independent Auditor’s Reports, be received and approved by the Corporate and Administrative Services Committee, and forwarded to the Board Meeting on April 22, 2021 for adoption.

## Attachments:

- Audit Final Report to the Board of Directors
- Draft Independent Auditor’s Report Foreshore Leases (Hillside)
- Draft Independent Auditor’s Report SCRD
- SCRD Draft Audited Financial Statements Year Ended December 31, 2020

Reviewed by:			
Manager		Finance	X – B. Wing
GM		Legislative	
CAO	X – D. McKinley	Other	

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Services Committee – April 22, 2021

**AUTHOR:** SCRD Senior Leadership Team

**RE:** BUDGET PROJECT STATUS REPORT – APRIL 2021

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### RECOMMENDATION(S)

**THAT the report titled Budget Project Status Report – April 2021 be received.**

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### BACKGROUND

The Budget Project Status Report (BPSR) provides the Sunshine Coast Regional District (SCRD) Board updates on projects as approved through the 2021 Budget process and other major projects added throughout the year. The focus of the BPSR is to report on the status of the various projects and to ensure the projects are on time and on budget.

### DISCUSSION

Staff have updated the report and welcome comments / questions on the progress being made on the listed projects.

The 2021 budget projects are included in this report and most of the carried-forward projects show more comprehensive updates in this report. Some projects were deferred from 2021 budget deliberations to 2022 budget for various reasons and are listed at the bottom of the spreadsheet. 2021 approved projects related to base budget increases or staffing requirements have not been included in the BPSR.

Staff have added proposed completion dates wherever possible

### STRATEGIC PLAN AND RELATED POLICIES

The BPSR is a metric for reporting on projects that move the Strategic Plan and various other core documents forward.

### CONCLUSION

The goal of the BPSR is to provide project status in a concise manner to the Board. The Administration is working to improve this process as we continue to use this tool.

Attachment – Budget Project Status Report – April 2021

Reviewed by:			
Manager		Finance	X - T. Perreault
GM	X - I. Hall X - R. Rosenboom	Legislative	X – S. Reid
CAO	X – D. McKinley	Human Resources	X - G. Parker

Apr-21

2021 BUDGET PROJECT STATUS REPORT

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
1	IS	370	Misiurak	\$375,000	\$64,678	Operating Reserves	2020	Feb-21		A, B, D, E, F, F Islands and DoS	Regional	Groundwater Investigation - Phase 2 (Part 2)	Results were presented at January 20, 2021 Special Infrastructure Services Committee meeting. <b>Additional long-term monitoring initiated in April 2021</b>	In Progress 75%
2	IS	370	Misiurak	\$250,000	\$165,045	Operating Reserves	2020	Feb-21		A, B, D, E, F, F Islands and DoS	Regional	Regional Water Reservoir Feasibility Study Phase 4	<b>Project on Hold pending First Nations Outreach</b>	In Progress 75%
3	IS	312	Walton	\$10,000	\$0	Capital Reserves	2020	Mar-21		All	Regional	Fleet Loaner Vehicle	Awaiting replacement vehicle to become available in Q4 2020 or Q1 2021.. <b>Updated to Q2 2021</b>	In Progress 25%
4	IS	312	Walton	\$10,000	\$0	Operating Reserves	2020	Mar-21		All	All	Electric Vehicle Maintenance	Initiation of this project is dependent on pending decision on type of EVs and EV-charging stations to be purchased.	Not Started
5	PCD	345	Hall	\$98,038	\$313,516	Taxation	2018	Mar-21		B, D, E, F, and Islands	All	Ports 5 Year Capital Plan Repairs (Halkett Bay approach, West Bay float).	*from Preliminary Carry Forwards Value and Projects not listed on Carryforward values spreadsheet	In Progress 75%
6	PCD	500	Pady	\$50,000	\$0	Operating Reserves	2020	Mar-21		All	Regional	Regional Growth Framework - Baseline Research	Planned for late 2020 initiation. Coordination with member municipalities will be part of next steps. Project brief developed and shared with member municipalities and First Nations.	Started
7	IS	370	Walkey	\$25,000	<b>\$8,830</b>	Capital Reserves	2020	<b>Apr-21</b>		A, B, D, E, F, F Islands and DoS	E	Cemetery Reservoir Fencing Access	<b>Road work and grading completed fencing contractor will install fence in April.</b>	In Progress 75%
8	PCD	400	Ken	\$24,000	\$0	Operating Reserves	2020	May-21		All	D and E with Regional Impact	Seaview Cemetery - Additional Columbarium Purchase.	Purchase and install an additional columbarium at the Seaview Cemetery be approved in the amount of \$24,000 and funded from Cemetery [400] operating reserves; <b>Foundation is prepared on-site. Materials and services ordered. Currently awaiting delivery and install.</b>	In Progress 75%
9	IS	350	Rosenboom	\$175,000	\$51,261	Taxation	2020	May-21		All	Regional	Future Waste Disposal Options Analysis Study	Results of Part 1 and 2 were presented at January 20, 2021 Special Infrastructure Services Committee meeting. <b>Part 3 is currently underway and will be completed in Q2 2021.</b>	In Progress 75%
10	PCD	615	Robinson	\$25,000	<b>\$9,267</b>	Operating Reserves	2020	<b>May-21</b>		B, D, E, F (Except F Islands), ToG, DoS, SIGD	Gibsons and Sechelt	Community Recreation Facilities - Future Planning - End of Useful Life Assessment	Facility study to model investment scenarios for building end-of-life for SCRD legacy recreation facilities (SCA and GDFA). Project tender has closed with award and completion anticipated by end of 2020. <b>Site work complete. Just waiting for the draft report from the contractor.</b>	In Progress 25%
11	PCD	680	Hall	\$0	\$0	User Fees / Taxation	2021	Jun-21		A, B, D, E, F	Regional	Dakota Ridge - Increase User Fee/Reduce Tax Subsidy	Over the last three years and especially in 2020, Dakota Ridge has experienced a steady increase in use which has generated higher than expected revenue, resulting in a year-end surplus. Therefore, it is recommended that this be formalized in the Budget for 2021 with an increase in the user fee of \$12,000 and a reduction to the tax subsidy of the same amount	Not Started
12	IS	365/ 366 / 370	Rosenboom	\$60,000	\$5,316	User Fees	2020	Jun-21		All	Regional	Metering Program 2: Water Meter Data Analytics	Delayed due to Delayed hiring associated staff	Not Started
13	CA	210	Michael	\$70,000	\$0	Taxation	2021	Jun-21		E,F and ToG	E,F and ToG	Gibsons and District Volunteer Fire Department - Benefits for Volunteer Firefighters	Insurance Benefits for Volunteer Firefighters	Not Started
14	IS	370	Walkey	\$125,000	\$0	Capital Reserves	2020	<b>Jun-21</b>		A, B, D, E, F, F Islands and DoS	Regional	Regional Pressure Reducing Valve Replacements	<b>PRV's have been purchased and installation is underway.</b>	In Progress 50%
15	IS	370	Walkey	\$25,000	<b>\$6,539</b>	Capital Reserves	2020	<b>Jun-21</b>		A, B, D, E, F, F Islands and DoS	D	Chapman Water Treatment Plant Hot Water Upgrade	<b>Staff are coordinating this project with the on site generation project to find efficiencies and cost savings. Design is complete and tanks are being installed.</b>	In Progress 50%
16	IS	381	Walkey	\$7,429	\$0	Operating Reserves / Grant	2020	<b>Jun-21</b>		A	A	Feasibility Study Greaves Wastewater Service Area	<b>Feasibility study on future infrastructure improvements is underway. Contractor has been to site and staff are awaiting draft documents.</b>	In Progress 50%
17	IS	390	Walkey	\$7,439	\$0	Operating Reserves / Grant	2020	<b>Jun-21</b>		A	A	Feasibility Study Merrill Wastewater Service Area	<b>Feasibility study on future infrastructure improvements is underway. Contractor has been to site and staff are awaiting draft documents.</b>	In Progress 50%
18	PCD	650	Robinson	\$32,370	<b>\$92</b>	<b>Operating Reserves</b>	2019	<b>Jun-21</b>		All EA including Islands	F	Goodwin House Removal	<b>Demolition and removal of the surplus vacant building at Shirley Macey Park. Project tendered and evaluation underway.</b>	In Progress 50%
19	IS	365 / 366 / 370	Walkey	\$40,000	\$0	Operating Reserves	2021	<b>Jun-21</b>		A, B, D, E, F, F Islands and DoS	Regional	Water Service - Water Metering Program: Leak Correlator	Purchase Leak Correlator equipment and required staff training as per Board direction received following December 17, 2020 staff report.	Not Started

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
20	IS	370	Edbrooke	\$46,500	\$0	Short Term Debt	2020	Jun-21		A, B, D, E, F, F Islands and DoS	Regional	Vehicle Purchases - Strategic Infrastructure Division	Options and analysis currently being reviewed. This will be advertised for tender soon. ONLY 1 VEHICLE PURCHASE FOR 2021 \$93,000 / 2	In Progress 25%
21	CA	216	Daley	\$500,000	\$0	Capital Reserves / ST Loan	2020	Jul-21		B	B	Tanker (Tender) Replacement		Not Started
22	IS	350	Cooper	\$5,000	\$0	Taxation	2021	Jul-21		All	A	Regional Solid Waste - Generator Replacement for Pender Harbour Transfer Station	Purchase and installation of a new generator for the Pender Harbour Transfer Station as current generator is failing. Generator is used as back-up power for the site.	Not Started
23	IS	350	Cooper	\$8,000	\$0	Taxation	2021	Jul-21		All	A	Regional Solid Waste - Pender Harbour Site Assessment	On-site improvements that need addressing are site drainage and drop-off area (loc bloc wall stability and ramp access). These improvements are beyond the scope and budget of annual site maintenance and require expertise beyond site operator and SCRD staff.	Not Started
24	CA	110 / 115 / 117 / 200-290 / 365 / 366 / 370 / 504 / 520 / 615 / 650	SLT	\$100,000	\$0	Taxation / Operating Reserves / Support Services / COVID-19 Restart Funding	2020	Jul-21		All	Sechelt	Field Road Space Planning - additional funding approved 2021 included	2020 Project on hold and pending further review in light of COVID-19, health orders and WorkSafeBC requirements. The additional of the 2021 proposal seeks to undertake additional work to review and update the prior analysis to respond to COVID 19. This additional work is not a new direction; it is adapting and validating the previously-directed approach. <b>Staff engagement and questionnaire on alternative work strategy is underway. Position space analysis classification summary underway, furniture assessment needs underway. Project aims to be complete in late Q2/Q3 2021.</b>	Started
25	IS	350	Cooper	\$6,200	\$0	Eco-Fee	2021	Jul-21		All	Gibsons	Regional Solid Waste - Audit of South Coast Green Waste Drop-Off Depot	Feasibility and financial implications of an audit at the South Coast Green Waste Drop-off site to determine who is using the facility, what material is being dropped off including invasive species, the volume of material and the approximate percentage of users that are commercial and residential.	Not Started
26	IS	350	Cooper	\$5,000	\$0	User Fees	2021	Jul-21		All	Regional	Regional Solid Waste - Sechelt Landfill Semi-Annual Surveying	Frequent surveying of the contours of the Sechelt landfill is required to maximize use of the regulatory allowable airspace and hence maximize landfill life. to date, the lacking of this kind of surveying has occasionally resulted in loss of landfill life due to over or underfilling and hence being in non-compliance.	Not Started
27	IS	386	Walkey	\$20,000	\$8,652	Operating Reserves	2020	Aug-21		A	A	Lee Bay Wastewater Treatment Plant - Collection System Repairs	<b>During CCTV review a pipe segment and manhole have been identified in the collection system needing repairs. Some repairs have been completed.</b>	In Progress 50%
28	PCD	680	Hall	\$22,000	\$0	Operating Reserves	2020	Aug-21		A, B, D, E, F	Regional	Dakota Ridge Snowmobile Replacement and UTV Repair	Replacement of snowmobile unit 417 and repair of UTV unit 506 proceed with funding of up to \$29,000 from Dakota Ridge [680] operating reserve; <b>UTV repairs complete but confirming invoicing. Snowmobile procurement underway; supply chain delays in 2020. Expected Q2 2021.</b>	In Progress 50%
29	IS	350	Rosenboom	\$1,500,376	\$338,595	Taxation	2020	<b>Aug-21</b>		All	Sechelt	Sechelt Landfill Ground Disturbance	<b>Contract for Ground remediation and construction of new drop-off area is to be executed shortly with final project schedule to be completed shortly thereafter. Project completion expected towards the end of Q3 2021</b>	In Progress 50%
30	PCD	400	Ken	\$25,000	\$0	Reserves	2018	Aug-21		All	D and E with Regional Impact	Cemetery Business Plan	Develop and issue request for proposal to perform a comprehensive business and service review of SCRD Cemeteries. Scope to include a review of existing properties and infrastructure, developing options/recommendations for the future and a fees and charges comparison and review. <b>Draft RFP complete. Proceeding with purchasing to tender project April 2021.</b>	In Progress 25%
31	IS	150	Edbrooke	\$21,865	\$0	Operating Reserves	2021	<b>Sep-21</b>		All	Regional	Regional Feasibility - Watershed Governance Feasibility Study (0.4 FTE Water Sustainability Technician)	<b>Position will be posted in April as a student position from May - Aug.</b>	Started
32	IS	370	Edbrooke	\$25,000	\$0	User Fees	2019	<b>Sep-21</b>		A, B, D, E, F and DoS	Regional	Water Sourcing Policy	<b>Project scoping based on current water supply source development status is underway</b>	Started
33	IS	370	Misiurak	\$50,000	\$6,542	Reserves	2018	Sep-21		A, B, D, E, F and DoS	E	Chaster Well Upgrades (Well Protection Plan - Phase 2)	Installation of pitless adapter and surface seal at Chaster Well. <b>Construction phase to be tendered in Q2 or early Q3 2021</b>	In Progress 75%
34	IS	370	Misiurak	\$200,000	\$0	Reserves	2018	Sep-21		A, B, D, E, F and DoS	B, D, DOS	Exposed Water Main Rehabilitation	<b>RFP to be issued shortly. Anticipated construction summer 2021</b>	In Progress 50%

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
35	IS	370	Walkey	\$200,000	\$89	Operating Reserves	2020	Sep-21		A, B, D, E, F, F Islands and DoS	D	Chapman Water Treatment Plant Sludge Residuals Disposal and Planning	The Chapman Creek Water Treatment Plant produces residuals that need to be dewatered and disposed of. RFP was issued and all bids were significantly in excess of budget, hence RFP was cancelled. Staff are currently exploring alternative approaches	In Progress 25%
36	PCD	650	Hall	\$15,000	\$0	Operating Reserves	2021	Sep-21		A, B, D, E, F	B, D, E, F	Community Parks - Suncoaster Trail (Phase 2)	Multi-year, phased and strategic approach to completion of the Suncoaster Trail (Halfmoon Bay to Gibsons/Langdale) based on the Final Trail Concept Design approved by the Board. Further information about phases and a supporting funding plan provided through the budget process. <b>COVID-19 delayed community-led delivery of this project until summer/fall 2021.</b>	Started
37	PCD	680	Robinson	\$33,500	\$0	<b>Operating Reserves</b>	2020	<b>Sep-21</b>		A, B, D, E, F	D	One-Time Minor Capital - Upgrades and Renewal	One-time minor capital expenses to build a new roof on storage shed, new covered area on warming hut, signage upgrades, new visitor entry stairs, a new pass printer, and a new pull-behind grooming attachment.	<b>In Progress 25%</b>
38	IS	365 / 366 / 370	Edbrooke	\$50,000	\$0	Operating Reserves	2021	<b>Sep-21</b>		A, B, D, E, F, F Islands and DoS	Regional	Water Service - Water Metering Program: Development of Customer Relationship Management Tool	Development of software to allow for: 1)on-line tool linked to MySCRD, 2)automatization of leak-detection and notification process and 3)improved customer support by staff. <b>Kick-off meeting occurred March and implementation scheduled for June.</b>	<b>Started</b>
39	CA	210	Michael	\$25,000	\$0	Capital Reserves	2021	Sep-21		E, F and ToG	E, F and ToG	Gibsons and District Volunteer Fire Department - Hazardous Materials Response Trailer	Trailer for the storage and transportation of hazardous materials response equipment.	Not Started
40	IS	350	Cooper	\$29,500	\$0	MFA 5- Year	2021	Sep-21		All	Regional	Regional Solid Waste - Forklift for Sechelt Landfill	Purchase of a used forklift for loading the mattress trailer at the Sechelt landfill to full capacity thereby reducing possible injury to staff not having to manually load the truck and full trailers reduce shipping costs and lowers transportation-related GHG emissions. This is the recommended loading measure by WorkSafe BC.	Not Started
41	PCD	615	Robinson	\$13,000	\$1,264	Taxation	2020	<b>Sep-21</b>		B, D, E, F (Except F Islands), ToG, DoS, SIGD	Sechelt	Sunshine Coast Arena Refrigeration Plant Regulatory Items	To install additional ammonia sensor and extend ammonia relief vent line. Ammonia sensor completed, ammonia relief line extension not started. <b>No change to progress but budget now shows as \$11,736 and expended zero dollars so far in 2021.</b>	In Progress 25%
42	PCD	615	Robinson	\$166,500	<b>\$25,273</b>	Operating Reserves	2020	<b>Sep-21</b>		B, D, E, F (Except F Islands), ToG, DoS, SIGD	Sechelt	Capital - Classified as "non-critical" in Asset Management Plan	Replace failing or end of life non critical capital components. SCA parking lot lighting replacement, SAC sound baffle replacement and re-hang lights still remain to be completed. <b>RFP for SAC Baffles and Lights has now been completed and will be going to tender.</b>	In Progress 25%
43	PCD	650	Hall	\$70,000	\$0	MFA 5- Year	2021	Sep-21		A, B, D, E, F	All	Community Parks - Equipment Purchase- (Sports Fields) - New Cab Tractor	2020 inspections indicate asset due for retirement. This equipment essential to delivering service level. In-year failure is possible and would require urgent response but staff consider this as asset stewardship rather than imminent failure based on condition. <b>Staff have started researching.</b>	<b>Started</b>
44	IS	370	Walkey	\$74,125	\$0	Capital Reserves	2021	<b>Oct-21</b>		A, B, D, E, F, F Islands and DoS	Regional	Regional Water Service - Chapman and Edwards Lake Communication System Upgrade	Installation of a radio repeater to improve the reliability and create redundancy in the communication system with the lake level monitoring and control systems for Chapman and Edwards Lake. System will also allow for video monitoring of infrastructure at the lakes.	Not Started
45	PCD	650	Robinson	\$9,410	<b>\$6,114</b>	Taxation	2015	<b>Oct-21</b>		All EA including Islands	All EA including Islands	Signage Upgrade Project (\$20k annually 2015-2017)	Phase 1 of the dual-language parks signage project and various sign repairs and replacements throughout regional SCRCD parks.	<b>In Progress 75%</b>
46	IS	365 / 366 / 370	Walkey	\$30,000	\$0	Operating Reserves	2021	<b>Oct-21</b>		A, B, D, E, F, F Islands and DoS	Regional	Water Service - Water Metering Program: Leak Correlator Pilot (0.43 One Time Casual Employee for Pilot)	The pilot project allows for the testing of the leak correlator equipment to sample a portion of the water mains in all water systems to determine how much effort should be carried out as an ongoing plan; In the North and South Pender systems about 50% of the system would be tested (about 15 km each), while for the Regional system 9% (30 km) would be tested. In all cases mains with a high potential for leaks will be selected.	Not Started
47	IS	350	Cooper	\$15,000	\$0	Taxation	2021	Nov-21		All	Regional	Regional Solid Waste - WildSafeBC	Contribution for hiring WildSafeBC Program Coordinator for the 2021 season. SCRCD has had a WildSafeBC Program Coordinator 2006-2008 and 2012-2020. As Provincial co-funding is not likely in 2021, position will be 100% funded by SCRCD with in-kind support from Wildsafe BC. <b>SCRCD awarded Provincial funding for 2021. Position has been posted.</b>	Started
48	IS	350	Cooper	\$150,000	\$0	Taxation	2021	Nov-21		All	Regional	Regional Solid Waste - Future Solid Waste Disposal Option Study (Phase 2)	Board directions on next steps with respect to the development of long-term waste disposal options. This budget proposal is for the development of preliminary design, cost estimates and advance the confirmation of the feasibility of a new landfill and transfer station	Not Started

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49	PCD	650	Robinson	\$5,192	\$3,847	Taxation	2017	Nov-21		All EA including Islands	All EA including Islands	Community Parks - Parks Bridge Capital Maintenance	Engineering-recommended upgrades to strategic bridge repair priorities within SCRD Parks. Recent work on 2 bridges in 2020 within Cliff Gilker Park. <b>Woodburn bridge repair scheduled 2021 to complete project.</b>	In Progress 75%
50	CA	210	Michael	\$400,789	\$0	Short Term Debt	2020	Dec-21		E, F, and ToG	Gibsons	Fire Truck Replacement (Engine #1)	Scope developed. Working with other fire departments for joint bid. Delivery not expected until 2021. RFQ issued, closes September 5, 2020. Award report to CAS Oct 22nd. Carryforward project.	In Progress 25%
51	IS	350	Cooper	\$125,000	\$0	MFA 5-Year / Taxation	2021	Dec-21		All	Regional	Regional Solid Waste - Power Supply Repair Sechelt Landfill	The current propane generator that is used to supplement the solar-based power system for the Sechelt Landfill has failed mid-February 2021. The site is currently using a diesel generator on a temporary hook up until a new generator is procured and installed. Power is required for the scale, computer and telephone for example. Without sufficient power the site would need to close. This would also be required if the diesel generator would be required as emergency power source for a water or wastewater system.	Not Started
52	IS	365	Walkey	\$11,650	\$0	Reserves	2019	Dec-21		A and SIGD	A	Pool Road Waterline Replacement / Right of Way Acquisition	Survey and legal services required as part of the water main installation project completed in 2017. ROW acquisition is pending other work in the immediate area that will impact ROW discussions.	In Progress 50%
53	IS	370	Edbrooke	\$35,000	\$2,105	Operating Reserves	2020	Dec-21		A, B, D, E, F, F Islands and DoS	All	Water Supply and Conservation Public Engagement 2020 (including Water Summit)	Delayed implementation of some initiatives due to pandemic. <b>Initiatives are now being developed as part of the implementation of 2021 Water Public Participation Plan</b>	In Progress 25%
54	IS	370	Edbrooke	\$30,000	\$0	Operating Reserves	2020	Dec-21		A, B, D, E, F, F Islands and DoS	Regional	Bylaw 422 Update	<b>RFP is currently being developed for issuance late Q2 2021.</b>	Started
55	IS	370	Edbrooke	\$113,500	\$0	Operating Reserves	2021	Dec-21		A, B, D, E, F, F Islands and DoS	DoS and SIGD	Regional Water Service - Metering Program: Electoral Approval Process Meters Installation Phase 3	Funding required to cover cost increases that are not expected to be covered by the budget approved in 2020 based on anticipated project initiation in late 2021. Final budget amount to be confirmed based on detailed cost estimates that will be completed prior to Round 1 budget. <b>Preparations for AAP are underway</b>	Started
56	IS	370	Misiurak	\$1,692,000	\$47,098	Reserves	2020	Dec-21		A, B, D, E, F and DoS	B, D, E, F, DOS	Chapman Water Treatment Plant Chlorination System Upgrade	<b>Draft tender under internal review. Anticipated formal tendering Q2 2021 with award of contract and construction in fall 2021.</b>	In Progress 75%
57	IS	370	Misiurak	\$750,000	\$0	Capital Reserves	2020	Dec-21		A, B, D, E, F, F Islands and DoS	E	Reed Road and Elphinstone Road Water Main Replacement	Work included in construction tender of Church Road project, will occur in 2021.	In Progress 75%
58	IS	370	Misiurak	\$8,270,000	\$736,783	Capital Reserves / Long Term Loan	2020	Dec-21		A, B, D, E, F, F Islands and DoS	F	Groundwater Investigation - Phase 4A - Church Road	<b>Draft tender is currently under review and permitting discussions continue with the Province. Anticipated tendering in Q 2 2021 followed by construction in Q3 2021 through Q2 2022.</b>	In Progress 75%
59	IS	370	Edbrooke	\$20,000	\$0	Operating Reserves	2021	Dec-21		A, B, D, E, F, F Islands and DoS	Regional	Regional Water Service - Water Supply Plan: Public Participation Regional Water System	Budget to allow for communication and public participation activities in support of this process (e.g. mail outs, surveys, digital communication and if possible in-person events)	Not Started
60	IS	387	Walkey	\$25,000	\$8,525	Operating Reserves	2020	Dec-21		B	B	Square Bay Waste Water Treatment Plant - Infiltration Reduction (Started 2019 - 2020 portion)	<b>Staff are proceeding with repairs and upgrades to the collection system to reduce infiltration. Further analysis of various sections of collection system is underway.</b>	In Progress 50%
61	PCD	650	Hall	\$26,700	\$0	Operating Reserves	2021	Dec-21		A, B, D, E, F	Various	Community Parks - Priority Repairs to Community Halls	Strategic priority repairs related to asset stewardship and community resilience. Projects identified and prioritized through condition assessments. Include minor capital and small energy efficiency projects that do not fit within capital plan.	Not Started
62	IS	150	Edbrooke	\$89,836	\$0	Healthy Watershed Initiative Grant	2021	Dec-21		All	Regional	Water Service - Regional Watershed Management Plan (formerly project: Watershed Management Action Plan Development)	Development of a Regional Watershed Management Plan as part of Feasibility Study for new service establishment. <b>Engagement of staff in Watershed Working Group and RFP to retain a consultant to provide strategic support is being developed and will be issued shortly</b>	Started
63	PCD	680	Robinson	\$25,000		Operating Reserves	2020	Dec-21	Dec-21	A, B, D, E, F	D	Pisten Bully Track Replacement	Equipment repair costs for parts, delivery and service on Piston Bulley Groomer <b>Work is completed but still confirming invoicing.</b>	In Progress 75%
64	CA	210	Michael	\$150,000	\$0	Capital Reserves	2021	Dec-21		E, F and ToG	E, F and ToG	Gibsons and District Volunteer Fire Department - Emergency Generator	Backup power generation for both fire halls.	Not Started
65	CA	210	Michael	\$100,000	\$0	Capital Reserves	2021	Dec-21		E, F and ToG	E, F and ToG	Gibsons and District Volunteer Fire Department - Rescue Truck Upgrade	End of life upgrades to rescue truck to extend service life.	Not Started
66	IS	310	Walton	\$6,000	\$0	Operating Reserves	2021	Dec-21		B, D, E, F, DoS, SIGD, ToG	Sechelt	Public Transit - Building Improvements - Increased Safety	Increased Safety and Security at Mason Rd site (e.g. Security system, CCTV and improved external lighting). <b>Requested a Privacy Impact Assessment (PIA) be completed for CCTV and security system on April 6, 2021.</b>	Not Started

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67	IS	312	Walton	\$25,000	\$0	Reserves	2021	Dec-21		All	Sechelt	Maintenance Facility (Fleet) - Remove Contaminates, Polish and Paint Fuel Tanks	Preventative Maintenance (cleaning and painting) of fuel tanks used by transit and corporate fleet. <b>Sent email to Procurement on April 6, 2021 requesting assistance with an SFRP.</b>	Not Started
68	IS	312	Walton	\$4,000	\$0	Operating Reserves	2021	Dec-21		All	Sechelt	Maintenance Facility (Fleet) - HVAC Maintenance Safety System	Additional safety system for fleet staff to perform HVAC maintenance on top of busses.	Not Started
69	IS	312	Walton	\$6,000	\$0	Operating Reserves	2021	Dec-21		All	Sechelt	Maintenance Facility (Fleet) - Building Improvements - Increased Safety	Increased Safety and Security at Mason Rd site (e.g. Security system, CCTV and improved external lighting). <b>Requested a Privacy Impact Assessment (PIA) be completed for CCTV and security system on April 6, 2021.</b>	Not Started
70	IS	350	Cooper	\$2,500,000	\$0	Landfill Closure Reserve Fund	2021	Dec-21		All	Regional	Regional Solid Waste - Sechelt Landfill Stage H+ Closure	The Design, Operation and Closure Plan (DOCP) requires that the landfill be progressively closed as it reaches its final height, in areas that will no longer receive waste.. Stage H+ represents an area that has reached its fill capacity based on height and now requires closure.	Not Started
71	IS	350	Cooper	\$67,900	\$0	Taxation	2021	Dec-21		All	Regional	Regional Solid Waste - Sechelt Landfill Monitoring Well Installation	As per the Operating Certificate, the SCRD is required to monitor groundwater conditions in and around the Sechelt Landfill. The SCRD samples water via 18 wells multiple times throughout the year. A recent Hydrogeological Assessment recommended installation of 4 new wells and decommissioning 2 old wells.	Not Started
72	IS	350	Cooper	\$10,000	\$0	Taxation	2021	Dec-21		All	A	Regional Solid Waste - Traffic Control Lights for Pender Harbour Transfer Station	Installation of traffic control lights for Pender Harbour Transfer Station to increase safety for customers and staff at site.	Not Started
73	IS	365	Walkey	\$5,000	\$0	Operating Reserves	2020	<b>Dec-21</b>		A and SIGD	A	Confined Space Document Review - South Pender Water System	<b>A qualified professional is required to review and update the SCRD Confined Space Documents. Staff need to develop tender documents to begin this process. RFQ to be issued in Q2 2021.</b>	Not Started
74	IS	365	Walkey	\$5,000	\$2,500	Operating Reserves	2020	<b>Dec-21</b>		A	A	Confined Space Document Review - North Pender Water System	<b>A qualified professional is required to review and update the SCRD Confined Space Documents. Staff need to develop tender documents to begin this process. RFQ to be issued in Q2 2021.</b>	Not Started
75	IS	365	Misiurak	\$75,000	\$0	Operating Reserves	2020	Dec-21		A and SIGD	A	North Pender Harbour Water Service - Water Supply Plan	Delayed due to Delayed hiring associated staff	Not Started
76	IS	365	Walkey	\$125,000	\$0	Gas Tax	2020	<b>Dec-21</b>		A	All	Emergency Generator	<b>The purchase of a generator for the North Pender system that can provide emergency backup energy to operate the Garden Bay Pump Station is required. Product specifications are being completed, procurement to be initiated early Q2 2021. Timing of purchase with water treatment improvements is important for sizing of generator.</b>	In Progress 25%
77	IS	365	Walkey	\$20,000	\$0	Operating Reserves	2021	<b>Dec-21</b>		A and SIGD	A	North Pender Harbour Water Service - Garden Bay Pump Station – Treatment Improvements (Phase 1)	Feasibility study to review engineering solutions to address the current risk of significantly increased turbidity levels and ensuring regulatory compliance in a timely manner. The study will evaluate the feasibility of treatment systems that will be capable of reducing turbidity and organics.	Not Started
78	IS	366	Misiurak	\$75,000	\$0	Operating Reserves	2020	Dec-21		A	A	South Pender Harbour Water Service - Water Supply Plan	Delayed due to Delayed hiring associated staff	Not Started
79	IS	366	Walkey	\$50,000	\$12,181	Capital Reserves	2020	<b>Dec-21</b>		A	A	Treatment Plant Upgrades	Replacement of treatment system components will allow for more efficient operation of the SP water treatment plant. Procurement of equipment initiated in Q3 and to be continued in Q4 2020.	In Progress 75%
80	IS	366	Walkey	\$108,000	\$0	Gas Tax	2021	<b>Dec-21</b>		A	A	South Pender Harbour Water Service - Dogwood Reservoir: Engineering and Construction	The Dogwood Reservoir is no longer in operation due to having excessive leak rates and a deteriorating structure: This project will included the modelling analysis of the need of replacement options and/or demolition is required. Analysis of the need of replacement options and/or demolition is required. Depending on the results of the modelling analyses the scope of this project will either temporarily line the existing reservoir or fully demolish and remove the existing structure.	Not Started
81	IS	366	Walkey	\$50,000	\$0	Gas Tax	2021	<b>Dec-21</b>		A	A	South Pender Harbour Water Service - Upgrades - Phase 2	Additional funds are required to complete some previously identified upgrades at the South Pender Harbour Water Treatment Plant including online turbidity instrumentation replacement, completion of weir automation and other upgrades that are necessary but not able to be funded utilizing Phase 1 (2020) funding balances.	Not Started
82	IS	366	Walkey	\$80,000	\$0	MFA 5- Year	2021	<b>Dec-21</b>		A	A	South Pender Harbour Water Service - 2021 Vehicle Purchases	Annual replacement of aged vehicle(s); #436 truck is 12 years old, has high mileage and rust is becoming an issue. Replace with truck with similar capabilities.	Not Started



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83	IS	370	Walkey	\$22,500	\$0	Operating Reserves	2020	Dec-21		A, B, D, E, F, F Islands and DoS	Regional	Confined Space Document Review- Regional Water System	A qualified professional is required to review and update the SCRD Confined Space Documents. Staff need to develop tender documents to begin this process. RFQ to be issued in Q2 2021.	Not Started
84	IS	370	Rosenboom	\$50,000	\$0	Operating Reserves	2020	Dec-21		A, B, D, E, F, F Islands and DoS	D	Chapman Creek Environmental Flow Requirements Update	Project delayed due to impacts pandemic on contractor's ability to focus on project. Part of the components of the EFN analyses are being completed and initial discussions with FLNRORD have been initiated. Approval not expected prior to summer 2021.	In Progress 50%
85	IS	370	Walkey	\$46,500	\$0	Short Term Debt	2020	Dec-21		A, B, D, E, F, F Islands and DoS	All	Utility Vehicle Purchase	Tender documents have been generated and will be advertised in Q2 2021.	In Progress 50%
86	IS	370	Walkey	\$250,000	\$0	Capital Reserves	2020	Dec-21		A, B, D, E, F, and DoS	A	Cove Cay Pump Station Rebuild and Access Improvements	Preliminary planning has taken place and further staff time is required to generate tender documents, RFQ to be issued in Q2	Started
87	IS	370	Walkey	\$250,000	\$0	Capital Reserves	2020	Dec-21		A, B, D, E, F, F Islands and DoS	D	Chapman Water Treatment Plant UV Upgrade	The UV treatment process at Chapman Creek Water Treatment plant has reached the end of its operational life and needs to be replaced with a new UV system with redundancy. Preliminary review of design is underway.	Started
88	IS	370	Walkey	\$50,000	\$17,627	Reserves	2020	Dec-21		A, B, D, E, F and DoS	D	Chapman Lake Siphon System Upgrade	An engineered review was completed in 2019 for system improvements required for the Chapman siphon system for ongoing work.	In Progress 50%
89	IS	370	Walkey	\$210,000	\$0	MFA 5- Year	2021	Dec-21		A, B, D, E, F, F Islands and DoS	Regional	Regional Water Service - 2021 Vehicle Purchases	Annually, infrastructure management and the fleet maintenance supervisor review the department's inventory of vehicles and make recommendations for replacement due to age, condition, mileage, etc. This process ensures that an optimal replacement cycle is followed to prevent excess repair costs, poor emissions, and to maintain a reliable fleet: 1) Vehicle #438: 2008 Ford F250 2WD Truck w/ Service Body Truck is 12 years old and approaching end of useful live and increasing repair cost anticipated, 2) Vehicle #474: 2012 Ford F350 Flat Deck Truck, Out of commission and 3)Vehicle #477: 2012 Ford F150 4X4 Truck, Ongoing significant repairs.	Not Started
90	IS	387	Walkey	\$25,000	\$0	Operating Reserves	2021	Dec-21		B	B	Square Bay Waste Water Treatment Plant - Square Bay Infiltration Reduction	Various improvements to the treatment facility, collection system and pump replacements are required to help the treatment plant achieve its design effluent quality criteria as well as meet the current permit with the Municipal Wastewater Regulation (MWR). Additionally, de-registering with the MWR and registering with Vancouver Coastal Health Sewerage Regulation is required, as the plant does not meet the flow thresholds for the MWR. Under either regulation the improvements to the treatment facility and collection system are required.	Not Started
91	IS	387	Walkey	\$15,000	\$0	Capital Reserves / Gas Tax	2021	Dec-21		B	B	Square Bay Waste Water Treatment Plant - Square Bay Collection System Upgrade Planning	Various improvements to the treatment facility, collection system and pump replacements are required to help the treatment plant achieve its design effluent quality criteria as well as meet the current permit with the Municipal Wastewater Regulation (MWR). Additionally, de-registering with the MWR and registering with Vancouver Coastal Health Sewerage Regulation is required, as the plant does not meet the flow thresholds for the MWR. Under either regulation the improvements to the treatment facility and collection system are required.	Not Started
92	IS	391	Walkey	\$26,814	\$0	Capital Reserves / Gas Tax.	2021	Dec-21		B	B	Curran Road Waste Water Treatment Plant - Ocean Outfall Anchor Replacement Phase 2	In 2020, Phase 1 of the project included the replacement of 30 anchor weights and the engineer confirmed during the field work that 19 additional anchors are failing and will need to be replaced. Contract has been awarded early April 2021.	In Progress 25%
93	IS	392	Walkey	\$30,000	\$0	Operating Reserves / Gas Tax	2021	Dec-21		D	D	Roberts Creek Co-Housing Waste Water Treatment Plant - Treatment System and Regulatory Enhancements	Various improvements to the treatment facility, collection system and pump replacements are required to help the treatment plant achieve its design effluent quality criteria as well as meet the current permit with the Municipal Wastewater Regulation (MWR). Additionally, de-registering with the MWR and registering with Vancouver Coastal Health Sewerage Regulation is required, as the plant does not meet the flow thresholds for the MWR. Under either regulation the improvements to the treatment facility and collection system are required. The Co-Housing representatives have indicated that the community members fully support this budget proposal and the use of the service areas reserves for this purpose.	Not Started

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94	IS	366 / 370	Walkey	\$56,650	\$0	User Fees	2021	Dec-21		A, B, D, E, F, F Islands and DoS	Regional	South Pender Harbour Water Service / Reginal Water Service - Dam Inspections and Emergency Response	Under the Dam Safety Regulations inspections of the dams is required, this require training staff, helicopter flight and the ongoing technical support by a dam safety engineer to oversee regular inspections and emergency responses.	Not Started
95	PCD	615	Robinson	\$410,000	\$25,862	Reserves	2019	Dec-21		B, D, E, F, DoS, ToG, SIGD	Sechelt	Community Recreation Facilities - Sechelt Aquatic Centre Facility Projects	Various projects identified. Currently working on reassessing wall panel conditions to develop a scope of work for repair based on current conditions. Quotation requested and received for additional testing to determine current status of wall panel condition. Scope of work being finalized. Revised quotation for additional testing to also include development of updated scope of repairs based on testing results requested. Revised quotation received. Consideration of grant application to be recommended Q4 2020. <b>Grant Applications were submitted.</b>	Started
96	CA	110	Buckley	\$125,145	\$9,855	Operating Reserves	2020	Jan-22		All	Regional	Website Redesign (Phase 2)	Contracted services to develop and implement a re-designed website that provides optimal content organization, integration with applications, ease of content manageability, and improved functionality and user experience. <b>RFP under development.</b>	Started
97	CA	131	Reid	\$30,000	\$0	Operating Reserves	2021	Jan-22		A, B, D, E, F	A-F, Islands, SD46	Elections / Electoral Area Services - Ballot Tabulators	Contracted services to provide vote tabulating machines for 2022 local government election. <b>RFP to be developed in Q4 2021.</b>	Not Started
98	PCD	650	Robinson	\$300,000	\$0	Capital Reserves	2020	Apr-22		A, B, D, E, F	Sechelt	Parks Building (Partial Replacement / Upgrade)	New modular shop, storage and work station space to house parks operations at Mason Road. <b>Beginning to draft tender documents</b>	Started
99	IS	370	Rosenboom	\$25,000	\$12,067	Reserves	2020	Jun-22		A, B, D, E, F and DoS	Regional	Implementation of shishálh Nation Foundation Agreement	Resolution 266/19 No. 7 - Foundation Agreement	In Progress 75%
100	PCD	650	Hall	\$40,000	\$0	Operating Reserves	2021	Dec-22		A, B, D, E, F	F	Community Parks - Bike Park / Pump Track Development at Sprockids Park	Partnership opportunity with Coast Mountain Bike Trail Association. Engineering and costing work underway. Project partnerships and efficiencies being explored.	Started
101	IS	370	Walkey	\$7,250,000	\$0	Long Term Loan	2020	Dec-22		A, B, D, E, F, F Islands and DoS	Sechelt and SIGD	Metering Program 1: Meters Installation Phase 3 District of Sechelt and Sechelt Indian Government District	<b>Preparations for an AAP are underway to secure the electoral approval for the Long-Term Loan for this project</b>	Started
102	CA	110	Buckley	\$18,794	\$0	Operating Reserves	2020			All	Regional	Public Engagement Platform	To procure an online community engagement platform which will create a central online meeting place where SCRD staff can initiate public engagement through a range of tools designed to inform, seek public feedback, exchange ideas, and measure community response to issues of interest. <b>Platform soft-launch as Let's Talk SCRD was April 12 - full roll-out on public site April 21.</b>	Completed
103	CA	115	Parker	\$8,000	\$0	Operating Reserves	2020			All	Regional	Certificate of Recognition (COR)	Delayed due to extended absence and impact on capacity.	Not Started
104	CA	115	Parker	\$10,000	\$10,000	Reserves	2019			All	Regional	Collective Agreement Negotiations Support	The Collective Agreement term ended on December 31, 2019 but will continue in full force until it is renegotiated (unless a strike or lockout). Negotiations delayed due to COVID-19 and unavailability of union.	Started
105	CA	117	Nelson	\$75,000	\$0	Reserves	2021			All	Regional	Information Technology - Electronic Document and Records Management System (EDRMS) Functionality Enhancements	To implement advanced Content Server functionality that was not turned on during the initial system roll out, which will increase digital enablement of business processes and electronic interaction with and between staff and the public. <b>RFP under development.</b>	Started
106	CA	117	Nelson	\$105,000	\$0	COVID-19 Restart Funding	2021			All	Regional	Information Technology - Digital Collaboration Solutions	This request is for a 2-year increase in funding for IT operating and capital budgets to expedite online collaborative software tools, digital services, and related equipment/devices. The project includes a temporary 2-year internal resource (1.0 FTE for 7 months in 2021, and 12 months in 2022). 2021: \$105,000 - comprised of: a) Temporary staffing: 2021 (7months) b) Professional services consulting c) Hardware purchases d) Software purchases/subscriptions	Not Started
107	CA	117	Nelson	\$5,000	\$0	Operating Reserves	2021			All	Regional	Information Technology - Cyber Security Culture 2021	Support security culture development using cyber threat awareness training and testing for SCRD staff. Objective is to reduce risks related to external attack vectors which could capture login credentials and expose SCRD data to unauthorized third parties, potentially resulting in BC Privacy Commissioner investigations and ensuing reputational damage.	Not Started

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
108	PCD	136	Shay	\$20,000	\$0	Operating Reserves	2021			All	Regional	Regional Sustainability Services - Building Adaptive and Resilient Communities	Strategic plan priorities related to Climate Change and Resilience include, as a near-term action, reviewing climate change projections and completing climate change impact mapping. This analysis will guide many/most of the adaptation strategies that might be undertaken by SCRD or through community partnerships.	Not Started
109	PCD	136	Shay	\$50,000	\$0	Operating Reserves	2021			All	Regional	Regional Sustainability Services - Community Emissions Analysis	Quantification and verification support for community energy and emissions inventory. Holistic inventory and model following the Global Protocol for Community-Scale Greenhouse Gas Emission Inventories. The model would include recommended actions for reaching low carbon scenarios. Analysis would need to be updated at regular intervals (e.g. every 3 to 4 years).	Not Started
110	CA	150	Reid	\$20,000	\$0	Taxation	2021			All	Regional	Feasibility (Regional) - Feasibility for Establishment of Community Social Service	Initiate a feasibility study for the establishment of a new contribution service for Community Social Services. <b>Work is scheduled to commence Q4 2021.</b>	Not Started
111	CA	200	Treit	\$50,000	\$0	Capital Reserves	2021			A, B, D, E, F	A, B, D, E, F	Bylaw Enforcement - Bylaw Vehicle	Purchase additional vehicle for bylaw department.	Not Started
112	CA	210	Michael	\$2,839	\$0	Taxation	2019			E, F, and ToG	Gibsons	Hazardous materials response equipment	Hazardous material response equipment required for ammonia response at the Gibsons and Area Community Centre (GACC). Equipment committee struck, currently evaluating project requirements and scope of work. Equipment is on order. Expected to be fully complete by Q3, 2020 Minor equipment purchases remain. Will be complete by end of 2020.	In Progress 75%
113	CA	212	Higgins	\$220,000	\$0	MFA 5- Year	2021			D	D	Roberts Creek Volunteer Fire Department -Self Contained Breathing Apparatus and Fill Station	Current SCBA has exceeded its lifespan. In order to improve on scene capabilities and ensure consistency coastwide, SCBA will be increased from 2216PSI to 4500PSI. This requires replacement of existing fill system.	Not Started
114	CA	212	Higgins	\$75,000	\$0	Operating Reserves	2021			D	D	Roberts Creek Volunteer Fire Department - Training Structure	A facility is required where training materials and equipment can remain in place and not interfere with operations. Engineering is in progress for the structure and site prep has begun as a staging pad for the Telus tower project. The clearing of the site is complete and paid for by Telus with an estimated value of \$10,000	Not Started
115	CA	212	Higgins	\$32,792	\$0	Taxation	2021			D	D	Roberts Creek Volunteer Fire Department - Benefits for Volunteer Firefighters	Insurance Benefits for Volunteer Firefighters	Not Started
116	CA	212	Higgins	\$5,000	\$0	Reserves	2018			D	D	Site Design	In progress. Waiting for Telus tower project.	In Progress 25%
117	CA	212	Higgins	\$350,000	\$0	Capital Reserves	2020			D	D	Engine #1 Replacement	In progress. Committee working. Truck spec being designed. All bids received exceeded the budgeted amount.	Started
118	CA	216	Higgins	\$45,000	\$0	Taxation	2021			B	B	Halfmoon Bay Volunteer Fire Department - Firehall #2 Redevelopment	External consultants to conduct a study to replace Firehall #2 The first phase (2021) of the project includes a needs assessment, conceptual design, and a class D estimate. The projected timeline of the entire project is to be completed in 2025.	Not Started
119	CA	216	Daley	\$52,930	\$0	Taxation	2021			B	B	Halfmoon Bay Volunteer Fire Department - Benefits for Volunteer Firefighters	Insurance Benefits for Volunteer Firefighters	Not Started
120	CA	216	Daley	\$7,000	\$0	Operating Reserves	2020			B	B	Facility Audit Report		In Progress 25%
121	CA	218	Treit	\$31,200	\$0	Taxation	2021			A	A	Egmont Volunteer Fire Department - Benefits for Volunteer Firefighters	Insurance Benefits for Volunteer Firefighters	Not Started
122	CA	220	Treit	\$128,000	\$0	Capital Reserves	2020			All	Regional	Radio Tower Capital Project Consulting Services	Waiting for authorization agreement to be signed by SCRD	Not Started
123	CA	220	Treit	\$25,000	\$1,701	Taxation	2018			All	Regional	911 Tower and Spectrum Upgrading	Applications for new repeater frequencies submitted (to improve communications). Waiting for SCRD to sign Letter of Authorization with Planetworks Consulting.	Started
124	CA	220	Treit	\$46,600	\$0	Capital Reserves	2020			All	Gibson	Gibsons Radio Tower	Signal Testing has been completed.	Started
125	CA	220	Treit	\$268,900	\$0	Capital Reserves	2020			All	Sechelt	Chapman Creek Radio Tower	Obtaining quotes for geotech.	Started
126	CA	220	Treit	\$141,400	\$0	Capital Reserves	2020			All	Regional	911 Emergency Communications Equipment Upgrade	Signal Testing has begun. Waiting for SCRD to sign agreement with Telus.	Started
127	CA	222	Treit	\$20,000	\$0	Reserves	2019			All	Regional	Contracted Services for Statutory, Regulatory and Bylaw Review	Resources are required to implement the recommendations outlined in Section 5 of the Emergency Plan Review which were prioritized for action. The scope of work would include assisting member municipalities in addressing the legislative and bylaw revisions, while ensuring alignment and communication between the parties.	Not Started
128	CA	222	Treit	\$17,000	\$0	Operating Reserves	2021			A-F, DoS, ToG	Sechelt	Sunshine Coast Emergency Planning - Trailer Removal	Removal and disposal of trailer at Mason Road, formerly used as secondary Emergency Operation Centre location	Not Started

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Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
129	PCD	222	Treit	\$114,850	\$0	Grant	2020			All	Regional	Regional Sunshine Coast Wildfire Protection Plan	<b>Draft plan has been received.</b>	<b>In Progress 75%</b>
130	PCD	222	Treit	\$24,635	\$0	Grant / Operating Budget	2020			All	Regional	Emergency Operations Centre / Mass Communications Project	<b>Currently training with system.</b>	<b>In Progress 75%</b>
131	IS	310	Walton	\$16,262	\$0	Operating Reserves	2021			B, D, E, F, DoS, SIGD, ToG	Regional	Public Transit – COVID-19 Expenses – Recruitment Wages and Campaign	At the Infrastructure Services Committee meeting on February 11, 2021 the Board was advised of a 33% increase of overtime in 2020 compared to an average pre-pandemic operating year and that the forecasted overtime for 2021 is estimated to be 30% to 40% higher as well. To offset the potential increase in operating costs associated with overtime, staff are working with BC Transit to develop a recruitment campaign to hire more drivers. This budget would allow for the recruitment and training of four additional drivers and expenditures related to a recruitment campaign.	Started
132	PCD	345	Hall	\$25,000	\$0	Taxation	2021			B, D, E, F, Islands	F Islands	Ports Services - New Brighton Dock Study	Potential condition review or other study of New Brighton Dock on Gambier Island. Scope to be determined.	Not Started
133	PCD	345	Hall	\$37,600	\$0	Taxation / Reserves	2020			B, D, E, F, and Islands	All	Ports Major Inspections	*from Preliminary Carry Forwards Value and Projects not listed on Carryforward values spreadsheet	Started
134	IS	350	Cooper	\$100,000	\$0	Eco-Fee	2021			All	Regional	Regional Solid Waste - Waste Composition Study	Conduct a waste composition study of residential garbage collection, drop-off bins at Pender Harbour Transfer Station and Sechelt Landfill and commercial garbage delivered to the Sechelt Landfill. Study would occur at two points in 2021 and will support the evaluation of the implementation of new organics diversion services and guide the SWMP update (incl. waste disposal post landfill closure).	Not Started
135	IS	350	Cooper	\$150,000	\$0	Eco-Fee	2021			All	Regional	Regional Solid Waste - Solid Waste Management Plan Update	Update the SCRD's Solid Waste Management Plan (SWMP) as per MoE guidelines, the expectation is at a minimum of every 10 years. The SWMP was last updated in	Not Started
136	IS	350	Cooper	\$150,000	\$0	Taxation	2021			All	Sechelt	Regional Solid Waste - Biocover Feasibility Study - Phase 2	Phase 2 Study to be initiated to determine the feasibility of utilizing a Biocover during the final closure of the Sechelt Landfill instead of traditional fill as cover.	Not Started
137	IS	366	Misiurak	\$149,500	\$0	Gas Tax	2021			A	A	South Pender Harbour Water Service - McNeil Lake Dam Upgrades	Various structural improvements and analyses are required to meet Dam Regulation Safety Regulation requirements. <b>Draft RFP underway.</b>	<b>Started</b>
138	IS	370	Misiurak	\$70,000	\$0	Capital Reserves	2021			A, B, D, E, F, F Islands and DoS	E	Regional Water Service - Reed Road Pump Station Zone 4 Improvements	Installation of additional pump in Reed Road pump station to improve fire flow towards Zone 4 (Cemetery Rd Reservoir) as that's currently not meeting target flows.	Not Started
139	IS	370	Misiurak	\$1,377,600	\$0	Capital / Operating Reserves	2021			A, B, D, E, F, F Islands and DoS	Regional	Regional Water Service - Groundwater Investigation Round 2 Phase 3	Phase 2 - Round 2 Groundwater Investigation and Gray Creek Phase 3 project has resulted in the drilling of 4 deep test wells between Langdale and Gray Creek. The results were presented at the Special Infrastructure Services meeting on January 20, 2021. As per the direction received at that meeting, the requested budget would allow for the initiation of the first steps to develop wells at the Langdale well site and to confirm the feasibility of the Maryanne West Park well site. The cost breakdown per site is: - Maryanne West Park: \$100,000 - Langdale: \$1,277,100	Not Started
140	IS	370	Misiurak	\$350,000	\$0	Capital Reserves / Gas Tax / DCC	2021			A, B, D, E, F, F Islands and DoS	F	Regional Water Service - Eastbourne Groundwater Development	Budget proposal includes several options for the development of additional water supply wells for this water system, including the development of an existing private well or the drilling and testing of several test wells. Required budget for options vary between \$175,000 and \$475,000.	Not Started
141	IS	370	Misiurak	\$213,000	\$0	Operating Reserves	2021			A, B, D, E, F, F Islands and DoS	Regional	Regional Water Service - Water Supply Plan: Regional Water System Water Distribution Model Update and Technical Analysis	This model was developed in support of CWRP and since never kept up-to-date. Model update and technical analyses in support of updated strategic water supply plan.	Not Started
142	IS	370	Misiurak	\$240,500	\$0	Capital Reserves	2021			A, B, D, E, F, F Islands and DoS	Regional	Regional Water Service - Chapman and Edwards Dam Improvements	Various structural improvements and analyses are required to meet Dam Regulation Safety Regulation requirements. <b>Draft RFP Underway.</b>	<b>Started</b>
143	IS	370	Misiurak	\$125,000	\$0	Operating Reserves	2021			A, B, D, E, F, F Islands and DoS	Regional	Regional Water Service - Feasibility Study Surface Water Intake Upgrades Gray Creek	Explore the feasibility to upgrade the existing surface water intake instead of a groundwater well field in this area. <b>Draft RFP being developed</b>	<b>Started</b>
144	IS	382	Misiurak	\$40,000	\$33,290	Reserves	2021			E	E	Woodcreek Waste Water Treatment Plant - Sand Filter Remediation	<b>Report on feasibility study presented at November 2020 ISC meeting, tendering documents now being prepared in anticipation of Grant application result announcement in Q3 2021.</b>	In Progress 75%

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Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
145	IS	382	Misiurak	\$20,000	\$0	Operating Reserves / Gas Tax	2021			E	E	Woodcreek Park Wastewater Treatment Plant – Collection System Designs	On October 22, 2020 a grant application was submitted in support of the construction phase upgrades to the treatment plant and collection system. In order to allow for an expedited start of this project phase, this budget proposal allows for the inclusion of essential upgrades to the collection system to the final design and tendering package that is currently being prepared as part of the ongoing project started in 2020.	In Progress 25%
146	PCD	504	Pady	\$43,990	\$25,705	Reserves	2017			A, B, D, E, F	B, D, E, F	Rural Planning - Zoning Bylaw 310	Consulting contract and other project costs to assist with review/drafting of new zoning bylaw. Consultant has provided the final draft and completed the work within the scope of their project proposal. Staff are reviewing the draft and preparing for focus group engagement for the Fall 2019. Project paused due to staff vacancies/development application workload. To resume in Q3. Next step is preparing draft bylaw.	In Progress 75%
147	PCD	613	Robinson	\$1,272,500	\$513,180	Capital Renewal Fund	2019			B, D, E, F, DoS, ToG, SIGD	Gibsons and Sechelt	Community Recreation - Capital Renewal Plan	Outstanding or in-progress capital projects at recreation facilities. Figure (as of October 6, 2020) includes SCA Bitumen roof replacement (\$110,772), SCA plant upgrade MCC panel (\$97,076) and SAC leisure pool UV light replacement completed but not invoiced (\$109,822). <b>SCA Plant Upgrade MCC Panel now completed but not invoiced. SAC UV light work completed and have been invoiced for \$43,223.00.</b>	In Progress 50%
148	PCD	615	Hall	\$5,000	\$0	Taxation	2021			B, D, E, F, DoS, SIGD, ToG	Sechelt / Gibsons	Community Recreation Facilities - Fire Safety Systems Maintenance Cost Increase (Base Budget)	Increase base budget to cover additional mandatory maintenance costs to fire safety systems including fire alarm, sprinkler systems, roll up fire door releases, magnetic locks and backup power systems at GACC, GDAF, SAC, SCA.	Not Started
149	PCD	615	Hall	\$60,000	\$0	Taxation	2021			B, D, E, F, DoS, SIGD, ToG	DoS, ToG	Community Recreation Facilities - Fall Protection Systems Upgrades - Phase One	In December of 2019 fall protection audits were completed at GACC, GDAF, SAC and SCA. Recommendations were noted in the audits. Based on estimated total project costs and staff capacity to complete projects, staff are recommending a phased approach to completing recommended upgrades. Projects will be prioritized based on a risk assessment with priority given to highest risk areas. Projects designated for phase one include GACC roof access ladders and hatch upgrades, SAC roof access ladders and hatch upgrades, SAC fall protection anchor points for surge tank maintenance, SAC fall protection anchor points for mechanical room floor hatch used to lift heavy equipment from lower mechanical room and SCA fixed ladder in mechanical room to access ammonia sensor located above mechanical equipment.	Not Started
150	PCD	615	Hall	\$180,200	\$0	MFA 5- Year / Taxation	2021			B, D, E, F, DoS, SIGD, ToG	DoS	Community Recreation Facilities – Sechelt Aquatic Centre (SAC) Fire Sprinkler System Repair or Replacement	On December 31, 2020 the fire sprinkler system at the Sechelt Aquatic Center developed a leak and a contractor was called in to repair the leak. Upon disassembly of the sprinkler piping to repair the leak it was discovered that there is significant microbiologic corrosion in the piping which has compromised sprinkler pipe walls leading to pinhole leak(s) and reducing the flow capacity of the piping	Not Started
151	PCD	615	Hall	\$4,000	\$0	Taxation	2021			B, D, E, F, DoS, ToG, SIGD	All	Community Recreation Facilities - Building Water Systems Management Plan	Stagnant water in a building water systems can facilitate the growth of disease-causing micro-organisms such as legionella bacteria. A water management plan, best practice and strongly recommended by VCH, identifies areas of concern within plumbing and building systems, establishes flushing, treatment, testing routines and documentation requirements. Requires expert analysis. A water system issue could lead to substantial business interruption.	Not Started
152	PCD	615	Hall	\$6,500	\$0	Operating Reserves	2021			B, D, E, F, DoS, ToG, SIGD	Sechelt	Community Recreation Facilities - Sechelt Aquatic Centre (SAC) Starting Platforms Retrofit or Replacement	The starting blocks have been repaired but need replacement due to condition. Since R1, staff have worked on a memorandum of understanding with the Chinook Swim Club that would support coordinated purchase of 1 block by SCRd and the remainder (up to 5) by the Swim Club.	Not Started
153	PCD	615	Hall	\$6,000	\$0	Taxation	2021			B, D, E, F, DoS, SIGD, ToG	All	Community Recreation Facilities - Scheduling Software	Software will save staff time (hundreds of hours annually); increase clarity; support internal engagement, communication and retention. Use of scheduling software is an industry standard. Ongoing annual cost.	Not Started
154	PCD	615	Hall	\$16,000	\$0	Operating Reserves	2021			B, D, E, F, DoS, SIGD, ToG	Regional	Community Recreation Facilities - Programming Review	The COVID-19 Pandemic has affected service levels in Recreation and has provided an opportunity and a need to review and align recreation service levels to match resources and maximize the impact to the community. Results will be used to increase focus, transparency and foster fiscal sustainability.	Not Started

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
155	PCD	625	Hall	\$1,000	\$0	Operating Reserves	2021			A	A	Pender Harbour Fitness and Aquatic Centre - Building Water Systems Management Plan	Stagnant water in a building water systems can facilitate the growth of disease-causing micro-organisms such as legionella bacteria. A water management plan, best practice and strongly recommended by VCH, identifies areas of concern within plumbing and building systems, establishes flushing, treatment, testing routines and documentation requirements. Requires expert analysis. A water system issue could lead to substantial business interruption.	Not Started
156	PCD	625	Hall	\$400	\$0	Taxation	2021			A	A	Pender Harbour Fitness and Aquatic Centre - Scheduling Software	Software will save staff time (hundreds of hours annually); increase clarity; support internal engagement, communication and retention. Use of scheduling software is an industry standard. Ongoing annual cost.	Not Started
157	PCD	625	Hall	\$4,000	\$0	Operating Reserves	2021			A	A	Pender Harbour Fitness and Aquatic Centre - Programming Review	The COVID-19 Pandemic has affected service levels in Recreation and has provided an opportunity to review and align recreation service levels to match resources and maximize the impact to the community.	Not Started
158	PCD	625	Hall	\$10,000	\$0		2020			A	A	PHAFC Annual Fitness Equipment Replacement	To do: Confirm that this is a carryforward Note: this was listed on the Preliminary Carry Forward Values and Projects not listed on Carryforward Values spreadsheet.	Started
159	PCD	650	Hall	\$3,088,020	\$0	ICIP Grant / Various	2021			A, B, D, E, F	B	Community Parks - Coopers Green Hall Replacement / Upgrade	Replacement/upgrade for Coopers Green Hall. Staff report coming regarding next steps on this project and community feed back results.	Not Started
160	PCD	650	Hall	\$62,263	\$4,620	Gas Tax	2016			All EA including Islands	B	Community Parks - Coopers Green Park - Hall and Parking Design Plans	Approval from MoTI for parking on road right of way received. Application approved by Board of Variance (2016-Sep-30). Consulting with shishálh Nation re archaeological review. Engagement activities completed. RFP released May 19. Archaeology permit application confirmed. Task Force applications being collated for Board appointment. Architect hired; Task Force underway. Report to community on progress and open house March 2018. Design revised following open house. Project update included in Q2 departmental report. Schematic design completed. Design development and project update report to CAS Committee in Q3. Design to be completed Q1 2019. Balance of work will be a carryforward item. Application to Investing in Canada Infrastructure Program completed Q1 2019, aligned with capital funding plan. Grant result announced July 2020. Staff preparing public participation analysis and recommendations for Q4 Committee, following Board direction. <b>Staff to report back to Committee on resource requirements associated with additional/new project information (Q2).</b>	In Progress 50%
161	CA	111 / 113	Perreault	\$100,000	\$0	Operating Reserves	2021			All	Sechelt	Asset Management / Financial Services - Implementation of New (PSAS) Asset Retirement Obligation (ARO)	In 2021, the SCRD will need to implement the new Public Sector Accounting Standard (PSAS) for Asset Retirement Obligations (ARO). Internal and external professional services will be needed to facilitate the implementation. <b>Staff have begun project scoping and data collection for new standard.</b>	Started
162	CA	114 / 210 / 216 / 212 / 312 / 613 / 625	SLT	\$30,075	\$3,825	Taxation / Support Services	2020			Various	Various	SCRD Corporate Recycling Program.	Staff will reassess project and timelines once facilities are re-opened.	Not Started
163	CA	114 / 310 / 312 / 370 / 650	Perreault/Shay	\$40,000	\$0	CARIP	2021			All	Sechelt	Electric Vehicle (EV) Charging Stations-Field Rd and Mason Rd (Phase 1)	Install EV charging stations at both Field Road Administration and Mason Road Works yard to facilitate the electrification of the corporate fleet. This will be Phase 1 of this initiative which will facilitate the immediate needs for vehicles being replaced in the next 1-3 years	Not Started
164	IS	152 / 153	Cooper	\$42,944	\$0		2020			B, D	B, D	Manual Curbside Collection Service Establishment - Area B / D	<b>Report forthcoming to April 12, 2021 IS.</b>	Started
165	PCD	210 / 212 / 216 / 218	Treit	\$71,830	\$0		2020			Various	A, B, D, E, F and ToG	Fire Departments - CEPF Wildfire Resiliency Project	Various Operating and Capital Components for each of the Fire Departments	<b>In Progress 75%</b>
166	CA	210, 212, 216, 218	Treit	\$10,000	\$0	Reserves	2018			A, B, D, E, F and ToG	Various	Fire Department Records Management Software	VFD Document System - Fire Pro 2 Software Package. Draft project initiation brief developed. Fire Chiefs, IT and RMS team meeting in Q4.	Started
167	VARIOUS	310 / 312 / 370 / 650	Walton	\$24,000	\$0	Capital and Operating Reserves	2020			All	Regional	Replacement of Mason Road Gate	Contract awarded in Q4 2020, installation to occur in Q4 2020 or Q1 2021	In Progress 75%
168	IS	322-342	Rosenboom	\$4,277	\$0	Taxation	2021			Various	Various	Various Street Lighting - Transition to LED-streetlights	Rate increase to fund capital investment for transition to LED-lights.	Not Started
169	IS	365 / 366 / 370	Edbrooke	\$33,000	\$0	User Fees	2021			A, B, D, E, F, F Islands and DoS	Regional	Water Service - Water Metering Program: Neptune 360 - Software and Hardware	Software and hardware are required to read the water meters owned by the SCRD. Allows the purchase of some hardware to support the meters installed as part of the Meter Installation Phase 3 project.	Not Started



2021 BUDGET PROJECT STATUS REPORT

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
170	IS	381-388 and 390-395	Rosenboom	\$44,620	\$0	User Fees	2021			A, B, D, E, f	A, B, D, E, f	Various Wastewater Treatment Plants - Wastewater Treatment Facilities Pumping Expenses Base Budget Increase	In May 2020 the District of Sechelt increased septage waste disposal fees to achieve full cost recovery for septage disposal fees. The septage disposal fees increased to \$0.13/L from \$0.05.	Not Started
171	IS	383 / 384 / 385 / 387 / 388 / 393	Rosenboom	\$30,000	\$0	Operating Reserves	2021			A, B, E, F	A, B, E, F	Wastewater Treatment Plants (Various) - Outstanding Right of Way	Wastewater plants and collection lines often cross private property to allow for correct alignment. Infrastructure on private land needs to be maintained and operated by the SCRD and need legal Statutory Right of Way (SROW) or easements are required. Through the Asset Management Plan development and further investigation of a number of wastewater plants and collection systems have been identified as missing these documents for various reasons.	Not Started
172	IS	384 / 385	Rosenboom	\$18,000	\$0	Capital Reserves / Gas Tax.	2021			B	B	Jolly Roger/Secret Cove Waste Water Treatment Plant - Headworks Improvements	Both Wastewater Plants headworks need to be upgraded with new stainless steel trash screens and other related improvements.	Not Started
173	CA	506 / 510	Nelson	\$75,000	\$0	Operating Reserves	2021			All	Regional	Geographical Information Systems / Civic Addressing - Mapping Orthophoto Imagery Refresh 2021	To maintain currency of SCRD Maps digital orthophoto imagery, last acquired during the spring of 2018. The GIS Services Section will acquire digital orthophoto imagery during leaf-off conditions in the spring of 2021, procured through an RFP process. The area of interest (aoi) would match the area captured in the 2018 acquisition. SCRD with 3rd party digital orthophoto providers, with outcome also benefiting District of Sechelt, Sechelt Indian Government District, Town of Gibsons, Islands Trust and BC Assessment.	Not Started

COMPLETED														
Line No.	Dept.	Function	Mgr.	Budget \$	Final Cost	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
1	PCD	650	Robinson	\$60,000	\$41,444	Capital Reserves	2020	Feb-21	Nov-21	A, B, D, E, F	All	Sports Field Equipment - Deep Aerator	Procurement process underway for purchase and delivery of all required equipment. Anticipate final delivery mid-Q4. <b>Award issued and purchase early October 2020.</b> Exploring options for equipment sharing with regional sports field partners. <b>Equipment purchased and invoice received. Equipment in use for regular sports field operations.</b>	Completed
2	PCD	222	Treit	\$16,300	\$0	Grant	2020			All	Regional	Emergency Support Services ESS 20/20 Project	<b>All Equipment has been purchased.</b>	Completed
3	IS	310	Walton	\$24,000	\$0	Operating Reserves / BC Transit Restart	2021			B, D, E, F, DoS, SIGD, ToG	Regional	Public Transit - COVID-19 Expenses – Materials and Supplies	In support of the Provincial Health Orders and ongoing safety requirements due to COVID-19, it is required that all buses are disinfected daily as well as deep cleaned once per week. The SCRD is responsible for procuring all disinfecting and PPE products until the safety requirement of disinfecting the buses is no longer required. <b>COMPLETED WITH BUDGET ADOPTION</b>	Completed
4	IS	310	Walton	\$110,887	\$0	Operating Reserves / BC Transit Restart	2021			B, D, E, F, DoS, SIGD, ToG	Regional	Public Transit - COVID-19 Expenses – Wages (1.4 FTE)	In support of the Provincial Health Orders and ongoing safety requirements due to COVID-19, it is required that all buses are disinfected daily as well as deep cleaned once per week. This cleaning is over and above the regular cleaning undertaken by staff. As such the SCRD created two temporary full time Transit Assistant positions to undertake this cleaning. <b>COMPLETED WITH BUDGET ADOPTION</b>	Completed
5	IS	310	Walton	\$80,000	\$0	Operating Reserves	2021			B, D, E, F, DoS, SIGD, ToG	Regional	Public Transit – COVID-19 Expenses – Wages (Overtime)	At the Infrastructure Services Committee meeting on February 11, 2021 the Board was advised of a 33% increase of overtime in 2020 compared to an average pre-pandemic operating year and that the forecasted overtime for 2021 is estimated to be 30% to 40% higher as well. The increase in overtime is a direct result of the following operational challenges due to COVID-19 and is a one-time for 2021. <b>COMPLETED WITH BUDGET ADOPTION</b>	Completed
6	IS	310	Walton	\$6,000	\$0	Taxation	2021			B, D, E, F, DoS, SIGD, ToG	B, D, E, F, DoS, SIGD, ToG	Public Transit - Increase Funding for Free Transit Ticket Program	Funding increase for the existing Free Transit Ticket Program in response to increased demand by clients from local service providers receiving income assistance, disability, and/or low income. <b>COMPLETED WITH BUDGET ADOPTION</b>	Completed
7	IS	350	Cooper	\$10,000	\$0	Taxation	2020			All	Sechelt	Share Shed Sinkhole Repairs	<b>Being completed as part of larger Ground Disturbance Project.</b>	Completed
8	IS	350	Cooper	\$100,000	\$0	Taxation	2021			All	Regional	Regional Solid Waste - Increase to Green Waste Program Funding	Green Waste Recycling Program variable costs have increased due to increased tonnage received. <b>Completed via budget adoption.</b>	Completed

2021 BUDGET PROJECT STATUS REPORT

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
9	IS	350	Cooper	\$42,000	\$0	Taxation	2021			All	Regional	Regional Solid Waste - Solid Waste Programs Coordinator	The Solid Waste Programs Coordinator position is responsible for key programs and services delivered by the Solid Waste Services Division. From 2013 to 2020 this position was funded 50% from Eco Fee Reserves. A recent review concluded that this is not supported by the use of Eco Fee Reserves as defined by Bylaw 670 and this situation needs to be rectified. The appropriate funding is through Taxation from Regional Solid Waste [350]. <b>Completed via budget adoption.</b>	<b>Completed</b>
10	IS	350	Cooper	\$30,000	\$0	Taxation	2021			All	Regional	Regional Solid Waste - Recycling Depot Funding	Over last several years the actual revenue from Recycle BC is less than budgeted to over initial estimation of tonnage collected materials. Contribution from taxation needs to be increased to offset this. <b>Completed via budget adoption.</b>	<b>Completed</b>
11	IS	350	Cooper	\$8,000	\$0	User Fees	2021			All	A	Regional Solid Waste - Road Maintenance Budget increase for Pender Harbour Transfer Station	Increase budget for maintenance of access road to maintain an acceptable driving surface by conducting more frequent grading. <b>Completed via budget adoption.</b>	<b>Completed</b>
12	IS	366	Misiurak	\$250,000	\$106,490	Reserves	2019	Mar-21		A	A	Mark Way / Chris Way / Bargain Harbour Road Water Main Replacements	<b>Project Complete</b>	<b>Completed</b>
13	IS	370	Misiurak	\$200,000	\$138,015	Operating Reserves	2020	Feb-21		A, B, D, E, F, F Islands and DoS	B	Groundwater Investigation - Phase 3 - Grey Creek	Results were presented at January 20, 2021 Special Infrastructure Services Committee meeting	<b>Completed</b>
14	IS	370	Misiurak	\$94,229	\$11,363	Reserves	2018	Mar-21		A, B, D, E, F and DoS	F	Langdale Well - Pump Station Upgrade	<b>Replacement pump, motor and piping installed. Well has been cleaned and redeveloped. Project Commissioning scheduled for Mid April followed by project closeout.</b>	<b>Completed</b>
15	IS	370	Walkey	\$200,000	\$136,318	Short Term Debt	2020	Mar-21		A, B, D, E, F, F Islands and DoS	All	Equipment Purchase - Excavator and Trailer	<b>Excavator and Trailer have been purchased and are in use.</b>	<b>Completed</b>
16	IS	370	Misiurak	\$175,000	\$0	Capital Reserves	2020			A, B, D, E, F, F Islands and DoS	F	Langdale Pump Station (Phase 2)	<b>Upgraded pump station commissioned mid-April 2021</b>	<b>Completed</b>
17	IS	365/ 366 / 370	Walkey	\$25,000	\$23,885	Operating Reserves	2020	Jan-21		All	Sechelt	Mason Road Utility Building Space Planning	Completed	<b>Completed</b>

CANCELLED PROJECTS

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete

DEFERRED PROJECTS

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
1	IS	350	Cooper									Regional Solid Waste - Rediversion of Waste from Sechelt Landfill	The Sechelt Landfill has an annual capacity limit of 15,000 tonnes. In 2019, the total tonnage was over 12,000 tonnes. If the annual limit is reached, the landfill would be required by MoE to close and re-open on January 1, when the annual tonnage is "reset" to zero. The budget will fund the transportation and disposal costs of materials being re-diverted to a landfill off-coast. Materials to be targeted for re-diversion to be determined by the Board in Q4 2020 and thus the project budget might need to be amended afterwards.	
2	IS	350	Cooper									Regional Solid Waste - Increase to Landfill Operations Funding	All local governments on the coast have or are in the process of implementing a residential curbside collection program for food waste. The implementation of these programs is reducing the material tonnages disposed of at the landfill and hence the revenue received from tipping fees for Municipal Solid Waste (MSW). The proposed budget amount did only consider the expected tonnage decreases related to the implementation of the SCRD organics curbside collection program ("green bin program") while such program for the District of Sechelt is expected to be initiated sometime in 2021.	
3	IS	365 / 366 / 370	Walkey									Regional Water Service - Water Supply Plan: Feasibility Study Long-Term Surface Water Supply Sources	Study to confirm the technical, regulatory and financial feasibility of several options for additional surface water supply sources to address long-term water demand	



Line No.  
4

Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
PDC	615	Hall									Community Recreation Facilities - Sechelt Aquatic Centre (SAC) (Failed) Heat Pump Replacement	In 2020 the leisure pool heat pump failed. This is an energy efficiency measure that reduces use of natural gas for heating but is not critical to operation. Staff are currently analyzing replacement options/costs, simple payback and emission reduction/cost saving potential, taking into account the entire energy system of the facility. Cost is very approximate.	

Open Projects by Year	
2015	1
2016	1
2017	2
2018	7
2019	8
2020	64
2021	90
TOTAL	173

% Complete Summary		
Not Started	85	44.7% Work has not been started for project.
Started	34	17.9% Work is in preliminary stages.
In Progress 25%	15	7.9% Up to 25% progress
In Progress 50%	16	8.4% Up to 50% progress
In Progress 75%	22	11.6% Up to 75% progress
Completed	18	9.5% 100% Finished
Deferred	0	0.0% Project was deferred by motion.
Cancelled	0	0.0% The project listed as cancelled was determined as a) not required by Board or b) the project
TOTAL	190	100% evolved into a new project and is referred to in status column (line number)

Policy Codes Key
SP - Strategic Plan
WE - We Envision
ITSP - Integrated Transportation Study Plan
CRWP - Comprehensive Regional Water Plan
PRM - Parks and Rec Master Plan
SARP - Chapman Creek Watershed Source Assessment Response Plan
EVDF, HMBF, RCF, GF - Fire Departments (strategic plans)
PDTNP - Parks Division Trail Network Plan
TFP - Transit Future Plan
AAP - Agricultural Area Plan
AMP - Asset Management Plan
ZW/S - Zero Waste / Sustainability

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Service Committee – April 22, 2021

**AUTHOR:** Tina Perreault, General Manager, Corporate Services / Chief Financial Officer

**SUBJECT:** 2021 BUDGET DEBRIEF AND 2022-2026 FINANCIAL PLANNING PROCESS

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### RECOMMENDATION(S)

**THAT** the report titled 2021 Budget Debrief and 2022-2026 Financial Planning Process be received;

**AND THAT** the draft process and timelines for the 2022-2026 Financial Planning Process be approved as presented;

**AND FURTHER THAT** the Board Calendar be amended to include Special Corporate and Administrative Services Committees for the purposes of 2022-2026 Financial Planning Budget Meetings.

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### BACKGROUND

Sections 374 and 375 of the *Local Government Act* requires Regional Districts to complete a five-year Financial Plan and institute a public participation process to explain the plan. These plans represent the operating and capital resources required to deliver programs and services needed by the community, and to accomplish Board priorities.

Each year after the Annual Budget is concluded, a debrief is scheduled to discuss the current year's budget process, identifying where improvements or changes can be made for future years.

The COVID-19 pandemic continues to have implications for the Sunshine Coast Regional District (SCRD) and the community as a whole. Many of these will continue to result in financial and service implications for the 2021 year-end. It is unknown how it will impact the 2022 Budget process which will need to be considered as part of the planning process.

The purpose of this report is to discuss the recent 2021 Budget process and outline improvements in preparation of the development and adoption of the 2022-2026 Financial Plan (FP).

### DISCUSSION

#### 2021 Budget Process- De-Brief

One of the key objectives of the debrief is to discuss the budget process overall, review how the current process aligns with current service plans and the Board's Strategic Plan, and incorporate any recommended changes for the future.

Summary of the prior year and some suggestions for improvements are outlined below and items from the Committee can be added for discussion as part of the debrief process.

### Corporate Service and Board Strategic Plan Reviews

At the [March 25, 2021 Corporate and Administrative Services Committee](#) timelines to review the Board's Strategic Plan was presented with completion targeted for June 2021. This is one of the preliminary steps in the financial planning process where the various focus areas, strategies, tactics and timelines are reviewed, especially in context of how resources may be required to further the items in preparation of the upcoming budget.

The SCRD also has several service plans under review for 2021 such as the Transit Future Plan, Solid Waste Management Plan, Water Supply Plan, and Asset Management Plan development for the North, South and Regional Water services which will all further inform the financial planning process, including rate setting.

### Public Engagement and Communication

For the 2021 Budget, the SCRD focused on proactively communicating with the community on the topics of utility billing as well as the overall SCRD Budget and taxes. This included comprehensive news releases with proposed taxation per area, full page information advertisements in local media, radio advertisements, regular social media updates and updates on the SCRD's monthly newsletter.

The SCRD Board hosted information sessions between Round 1 and Round 2 budget discussions to ensure that the public had an opportunity to ask questions about the budget and make any concerns they may have heard. These information sessions were advertised broadly through local media and the SCRD's social media platforms.

The SCRD also provides a comprehensive financial plan document that was updated after each round of budget discussions. This document is available at [www.scrd.ca/budget](http://www.scrd.ca/budget).

Throughout the budget process, the SCRD received feedback from the community highlighting a greater need for Public Engagement and Communication, one of the Board's Key Strategic Focus Areas. Therefore, for the 2022-2026 Financial Plan, it is recommended that an enhanced engagement and communication plan be drafted for the Board's consideration.

This plan would utilize best practices learned from this year's budget process such as information sessions and combine them with engagement activities now possible through the SCRD's new engagement platform, Let's Talk SCRD. This platform will allow for greater online information sharing and engagement through surveys, polls and ideas boards on a whole range of services that have significant budget implications such as water, solid waste and recreation.

Understanding that how the SCRD engages with the public will evolve through the COVID-19 pandemic, the Plan would also consider potential changes to how in-person engagement may take place. This would ensure that once it is safe to do so; there is a balance between online and in-person engagement.

### Community Partners and Stakeholders

Community partners and stakeholders are organizations such as libraries, museums, community schools, and chambers who deliver programs and services under existing SCRD services.

These groups are asked to present preliminary budget information at Pre-Budget deliberations and then again at Round 1. At pre-budget information is typically received and at Round 1

groups may request to be a delegation to present to the Committee. As many of these organizations are comprised of volunteers or have limited staff resources, it is proposed that the community partners and stakeholders present their budget information at Round 1 and not as part of the pre-budget. This will create some efficiency by reducing community resource workload in preparing multiple packages and will continue to allow groups to present information at the Round 1 Budget deliberations with any follow-up information addressed at Round 2.

### Process and Timelines

For 2020, the SCRD moved toward adoption of the Financial Plan Bylaw sooner than the statutory deadline of March 31, however, due to the pandemic, meetings were pushed to historical timelines with Financial Plan Bylaw adoption occurring on March 25, 2021.

There are many benefits of having a preliminary FP completed prior to year-end, for example, projects and initiatives can begin sooner in the year. Therefore, it is proposed that the SCRD approve the following draft timeline for the 2022-2026 Financial Planning process:

Activity	2021			2022	
	June	November	December	January	February
Board Strategic Plan Review	*t.b.d.				
<b>Communication and Engagement</b>					
Public Engagement (Ongoing)		*X	X	X	X
Information Sessions (Director Lead)		**t.b.d.	t.b.d.	t.b.d.	
Public Meetings (Budget Meetings)		*X	X	X	X
Public and Municipal Presentations		*X	X	X	X
<b>Pre-Budget</b>					
<ul style="list-style-type: none"> <li>• SCRD Pre-Budget Overview</li> <li>• Preliminary 2021 Carry-forward project list</li> </ul>		1-2			
<b>Activity</b>			<b>December</b>	<b>January</b>	<b>February</b>
<b>Round 1</b>					
<ul style="list-style-type: none"> <li>• Community Partners and Stakeholders 2022 Budget requests (Museums, Libraries, Community Schools. etc.)</li> </ul>			13		
<ul style="list-style-type: none"> <li>• SCRD:2022 Budget Proposals</li> </ul>			14-15		
<b>Round 2</b>					
<ul style="list-style-type: none"> <li>• Community Partners and Stakeholders</li> <li>• SCRD-2022 Budget Proposals</li> </ul>				24-26	
<ul style="list-style-type: none"> <li>• Final 2021 Carry-forwards</li> <li>• 2021 Surplus/Deficit Report</li> </ul>					17/24
<ul style="list-style-type: none"> <li>• Adoption of Financial Plan</li> </ul>					24

\*X-ongoing; \*\*t.b.d.-specific dates to be determined

### Service Plans

As part of the Round 1 deliberations, most functions of the SCRD are summarized in draft annual Service Plans. The Service Plans provided context of the various current and proposed work-plans in consideration prior to contemplating new initiatives for budget. The recommendation is to continue the deployment of these Service Plans and present them as part of the budget process.

### Rating Criteria and Mandatory Projects

For 2020, the Board made a change to have Budget Proposals that were rated as Mandatory (safety, regulatory compliance and immanent asset failure) to come forward for decision. Previous to this, these proposals were provided as part of the Pre-Budget deliberations and then incorporated into the Round 1 taxation figures. Budget proposals are not provided under this process.

In 2021, over 115 Budget Proposals were presented for consideration with 30 of them classified as **Mandatory**. Proposals relating to safety, imminent asset failure, and regulatory compliance were all approved since there is generally little option to approve an item such as Ministry of Environment changes for landfill or waste water plant operations. Those linked to maintaining core operations or business continuity, like base budget increase typically involve setting service level standards so Budget Proposals are prepared for these items.

Also, when preliminary “Tax by Area” figures are presented at pre-budget or the start of Round 1, the overall figures are considerably lower than what could be reasonably expected. Therefore, staff recommend that Mandatory Budget Proposals relating to safety, imminent asset failure, and regulatory compliance be incorporated into the Round 1 figures. Those Mandatory Budget Proposals relating to maintaining core operations or business continuity will still come to Round 1 as they relate to maintaining or setting service level standards.

The suggested process would be for the Committee / Board to review the draft project list during pre-budget deliberations. Staff will prepare different versions of the preliminary “Tax by Area” figures - one with and another without the mandatory projects included. This will provide the Board a more accurate representation of the starting point for taxation, the ability to provide strategic direction relating to the upcoming FP process, and generally a more realistic outlook on the upcoming budget figures.

### Organizational and Intergovernmental Implications

Per the Budget Project Status Report included in this same agenda, there are 197 active projects for 2021 with summary as follows:

% Complete Summary		DEFINITION
Not Started	93	47.2% Work has not been started for project.
Started	32	16.2% Work is in preliminary stages.
In Progress 25%	15	7.6% Up to 25% progress
In Progress 50%	18	9.1% Up to 50% progress
In Progress 75%	21	10.7% Up to 75% progress
Completed	18	9.1% 100% Finished
Deferred	0	0.0% Project was deferred by motion.
Cancelled	0	0.0% The project listed as cancelled was determined
		as a) not required by Board or b) the project
TOTAL	197	100% evolved into a new project and is referred to
		in status column (line number)

It will be important to continue to monitor the status of projects in preparation of the 2022 Budget, especially how the effects Covid-19 may have on the efficacy of the organization to complete projects within the anticipated timelines, as well as the capacity to take on too many more initiatives next year.

### **Financial Implications**

Based on the current items contemplated for improvement for 2021, the Communication and Engagement Plan may require additional resources and will be outlined in the future report.

Other financial considerations that staff will apprise the Board of is the anticipated tax and user fee impacts heading into 2022. The 2021 Corporate Variance Analysis provided at Q2 and Q3, Pre-Budget and user rate reports for utilities will provide a preliminary outlook heading into the upcoming budget cycle.

### **Timeline for next steps or estimated completion date**

As there are several steps required in development of the 2022-2026 Financial Plan, including (but not limited to) a review to the Board's 2019-2023 Strategic Plan, current state and budget goals/direction from the Board, and the approval of changes to fees and charges. The Board can anticipate receiving multiple reports at the various Committees over the next several months.

## **STRATEGIC PLAN AND RELATED POLICIES**

The five-year financial planning and budget process incorporates all major plans of the SCRD with the Strategic Plan being the key guiding document. The Financial Sustainability Policy goals align in creating awareness of economic, social and environmental changes and responsiveness. Effectively refining the budget process over time shows commitment to collaboration, communication, community, and transparency.

## **CONCLUSION**

As the Annual Budget is one of the key processes in ensuring the Board's Strategic Goals are met by allocating resources based on strategic objectives and addresses requests based on priorities, refining the process provides transparency and clarity to staff and the community.

This budget debrief provides information on our learning through the 2021 budget process and it is recommended that the suggested changes as well as the draft timelines be approved in preparation for the 2022-2026 Financial Planning process.

The COVID-19 pandemic continues to have implications for the SCRD and the community as a whole which also need to be considered as part of the 2022 Budget planning process.

Reviewed by:			
Manager	X – A. Buckley	Finance	
GM	X – I. Hall X - R. Rosenboom	Legislative	X - S. Reid
CAO	X – D. McKinley	Other	

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Services Committee – April 22, 2021

**AUTHOR:** Sherry Reid, Corporate Officer

**SUBJECT:** 2021 UNION OF BRITISH COLUMBIA MUNICIPALITIES (UBCM) RESOLUTIONS

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### RECOMMENDATION(S)

**THAT** the report titled 2021 Union of British Columbia Municipalities (UBCM) Resolutions be received;

**AND THAT** the Corporate and Administrative Services Committee identify topics for resolutions to be prepared for the 2021 UBCM Convention.

---

### BACKGROUND

The UBCM Convention is scheduled to be held in Vancouver from September 13-17, 2021. The annual convention provides members with the opportunity to bring forward issues and concerns from their communities through resolutions and debate.

### DISCUSSION

UBCM prefers that resolutions first be endorsed by Area Associations prior to coming forward at the UBCM Convention. While no SCRD sponsored resolutions were submitted for endorsement at the Association of Vancouver Island and Coastal Communities (AVICC), issues that have arisen since the AVICC annual meeting may be submitted directly to UBCM.

Staff request that the Committee identify topics for resolutions that should be prepared for submission to the UBCM Convention.

#### *Timeline for Next Steps*

If topics for resolutions are identified, staff will prepare and present draft resolutions for consideration at the May 27, 2021 Corporate and Administrative Services Committee meeting. The Committee's recommendation must go to Board for final endorsement no later than June 24, 2021 to meet UBCM's June 30 submission deadline.

### STRATEGIC PLAN AND RELATED POLICIES

Submission of resolutions to UBCM is in alignment with SCRD's strategic focus areas for Advocacy.

## **CONCLUSION**

Staff recommend that the Committee identify topics for resolutions that should be presented for consideration at the 2021 UBCM Convention. New resolutions must be Board-endorsed prior to submission to UBCM on or before June 30, 2021.

Reviewed by:			
Manager		CFO/Finance	
GM		Legislative	
CAO	X – D. McKinley	Other	



## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Services Committee – April 22, 2021

**AUTHOR:** Alex Taylor, Budget and Financial Analyst

**SUBJECT:** STATUS OF OPERATING AND CAPITAL RESERVES AS AT MARCH 31, 2021

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### RECOMMENDATION(S)

**THAT the report titled Status of Operating and Capital Reserves as at March 31, 2021 be received for information.**

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### BACKGROUND

This purpose of this report is to provide the Committee with information regarding the status of the Sunshine Coast Regional District's (SCRD's) operating and capital reserves, which is provided on a semi-annual basis.

### DISCUSSION

As at March 31, 2021 the Regional District has \$23,717,317 of reserve funds and \$9,441,524 of Parkland Acquisition, Development Cost Charges (DCC's) and Gas Tax Community Work Funds invested in term deposits, the Municipal Finance Authority (MFA) bond fund, high interest savings accounts, and individual corporate bond placements. In addition, the SCRD had \$2,585,758 of Landfill Closure Reserve funds invested in term deposits. Combined investments for the above noted funds totaled \$35,744,599.

Detailed balances of Operating and Capital reserves, Landfill Closure Reserves, Parkland Acquisition, DCC's, and Gas Tax Community Works Fund accounts are shown in Attachments A through C.

The difference between the amounts set aside in reserve and the amount invested is due to the timing of investment transfers and short term cash flow requirements. These differences will be addressed by either a future subscription or redemption to the investment as appropriate.

Short term investments of tax requisition funds collected in August 2020 have been fully redeemed as of March 31, 2021.

### STRATEGIC PLAN AND RELATED POLICIES

Investment decisions are guided by the Corporate Investment Policy which states that funds are to be invested in a socially responsible manner that will provide the highest investment return with the maximum security while meeting the cash flow and the statutory requirements of the *Community Charter* and *Local Government Act*.

**CONCLUSION**

The SCRD has \$35,744,599 invested in term deposits, the MFA bond fund, high interest savings accounts and individual corporate bond placements as at March 31, 2021 for Reserves, Parkland Acquisition, DCC's, Gas Tax Community Works Funds and Landfill Closure Reserves. Short term investments of 2020 tax requisition funds have been fully redeemed as of March 31, 2021.

Differences between amounts set aside in reserves and amounts invested are due to the timing of investment transfers and short term cash flow requirements.

**Attachments A to C – Investments of Reserves Tables**

Reviewed by:			
Manager		CFO/Finance	X –T. Perreault
GM		Legislative	
CAO	X –D.McKinley	Other	

**Attachment A**  
**Investments of Reserves**  
**As at March 31, 2021**

Bylaw	Description	2020 Opening Balance	Transfers	YTD Interest	Closing Balance	Budgeted Transfers
<b>General</b>						
504	Administration - Capital	\$ 654	\$ -	\$ (0)	\$ 653	0
495	Administration - Vehicle Acquisition	44,553	-	(31)	44,522	0
648	Administration - Operating	425,612	-	(296)	425,316	(144,064)
648	Administration - Operating (Risk Management)	37,083	-	(26)	37,057	10,000
648	Finance - Operating	564,641	-	(392)	564,249	(100,000)
496	Office Building Upgrades - Capital	229,347	-	(159)	229,188	20,000
	Office Building Upgrades - Operating	100,569	-	(70)	100,499	(4,475)
648	Human Resources - Operating	216,104	-	(150)	215,954	(20,055)
504	Information Services - Capital	285,495	-	(198)	285,296	(113,284)
648	Information Services - Operating	125,065	-	(87)	124,978	(5,000)
648	Area D Grant in Aid - Operating	3,378	-	(2)	3,376	0
648	Elections - Operating	151,953	-	(106)	151,847	(16,000)
648	Corporate Sustainability - Operating	119,074	-	(83)	118,991	0
648	Regional Sustainability - Operating	87,106	-	(60)	87,045	(70,000)
	Feasibility Studies - Area B	28,182	-	(20)	28,163	(21,472)
	Feasibility Studies - Area D	28,182	-	(20)	28,163	(21,472)
649	Bylaw Enforcement - Vehicle Acquisition	67,168	-	(47)	67,121	(50,000)
677	Bylaw Enforcement - Operating	99,494	-	(69)	99,425	(750)
	Halfmoon Bay Smoke Control - Operating	2,580	-	(2)	2,579	(1,071)
650	Roberts Creek Smoke Control - Operating	13,193	-	(9)	13,184	(1,070)
497	Gibsons and District Fire Protection - Land	43,870	-	(30)	43,839	0
489	Gibsons and District Fire Protection - Capital	379,808	(2,679)	(262)	376,867	(80,339)
678	Gibsons and District Fire Protection - Operating	78,284	-	(54)	78,230	(1,950)
490	Roberts Creek Fire Protection - Capital	451,001	-	(313)	450,688	(202,500)
679	Roberts Creek Fire Protection - Operating	176,063	-	(122)	175,941	(106,278)
491	Halfmoon Bay Fire Protection - Capital	524,295	-	(364)	523,931	(177,500)
	Halfmoon Bay Fire Protection - Operating	49,663	-	(34)	49,629	(8,350)
601	Egmont Fire Protection - Capital	129,858	-	(90)	129,767	(7,500)
	Egmont Fire Protection - Operating	87,626	-	(61)	87,565	0
492	Emergency Telephone 911 - Capital	797,719	(14,334)	(557)	782,828	(475,100)
	Emergency Telephone 911 - Operating	47,372	(483)	(33)	46,856	(24,199)
493	Sunshine Coast Emergency Planning - Capital	37,739	-	(26)	37,713	0
	Sunshine Coast Emergency Planning - Operating	41,379	-	(29)	41,350	(37,955)
651	Animal Control - Vehicle Acquisition	57,217	-	(40)	57,177	0
680	Animal Control - Operating	144,087	-	(100)	143,987	(750)
529	Transit - Capital	-	-	-	-	0
652	Transit - Operating	857,722	-	(596)	857,126	(136,055)
563	Fleet Maintenance - Capital	98,110	-	(68)	98,042	(90,641)
	Fleet Maintenance - Operating	152,192	-	(106)	152,086	(46,900)
	Building Maintenance - Operating	84,290	-	(59)	84,231	0
486	Ports - Capital	690,869	-	(480)	690,389	266,962
607	Ports - Operating	55,123	-	(38)	55,084	(39,600)
653	Regional Solid Waste - Operating	178,115	27,000	(124)	204,992	(123,739)
670	Zero Waste Initiatives (Eco Fee) - Operating	312,715	14,775	(227)	327,264	(215,330)
653	Landfill - Operating	20,107	(750)	(13)	19,344	(14,801)
654	Refuse Collection - Operating	114,445	-	(79)	114,365	(45,288)
655	Cemetery - Operating	374,944	-	(260)	374,684	(31,000)
515	Pender Harbour Health Clinic - Capital	58,428	-	(41)	58,387	(35,000)
681	Regional Planning - Operating	127,678	-	(89)	127,589	(50,000)
656	Rural Planning - Vehicle Acquisition	18,849	-	(13)	18,836	0
657	Rural Planning - Operating	93,429	-	(65)	93,364	(21,840)
504	Property Information & Mapping - Capital	64,064	-	(44)	64,019	15,000
648	Property Information & Mapping - Operating	178,126	-	(124)	178,002	(60,000)
	Civic Addressing - Operating	107,576	-	(75)	107,501	(15,000)
659	Building Inspection - Vehicles Acquisition	25,306	-	(18)	25,289	6,000
	Building Inspection - Operating	1,150,369	-	(799)	1,149,570	(4,055)
715	Hillside - Operating	904,662	-	(628)	904,034	13,787
590	Community Recreation Facilities - Capital	2,562,927	(400)	(1,779)	2,560,748	(810,167)
682	Community Recreation Facilities - Operating	314,324	(8,327)	(212)	305,785	(211,748)
494	Pender Harbour Pool - Capital	47,145	-	(33)	47,112	15,000
660	Pender Harbour Pool - Operating	289,779	-	(201)	289,578	(5,850)
	School Facilities - Joint Use - Operating	7,323	-	(5)	7,318	0
609	Gibsons & Area Library - Capital	80,010	-	(56)	79,955	50,000
	Gibsons & Area Library - Operating	55,163	-	(38)	55,125	0
533	Community Parks - Capital	454,770	-	(316)	454,455	(165,056)
662	Community Parks - Operating	225,708	(92)	(157)	225,460	(87,421)
683	Bicycle and Walking Paths - Operating	254,758	-	(177)	254,581	(65,000)
	Area A - Bicycle and Walking Paths - Operating	97,150	-	(67)	97,083	0
	Regional Recreation Programs - Operating	38,617	-	(27)	38,590	0
	Dakota Ridge - Operating	297,910	-	(207)	297,703	(80,500)
<b>Total General Reserve Funds</b>		<b>\$ 16,068,115</b>	<b>\$ 14,711</b>	<b>\$ (11,162)</b>	<b>\$ 16,071,664</b>	<b>\$ (3,649,376)</b>

**Attachment A**  
**Investments of Reserves**  
**As at March 31, 2021**

Bylaw	Description	2020 Opening Balance	Transfers	YTD Interest	Closing Balance	Budgeted Transfers
<b>Water Services</b>						
589	North Pender Harbour - Capital	\$ 290,316	\$ -	\$ (202)	\$ 290,114	\$ 180,171
605	North Pender Harbour - Operating	354,001	-	(246)	353,755	(159,300)
602	South Pender Harbour - Capital	629,130	(64,664)	(437)	564,029	30,525
663	South Pender Harbour - Operating	701,347	-	(487)	700,859	(76,799)
488	Regional - Capital	8,293,134	(2,040)	(5,758)	8,285,336	(3,772,598)
498	Regional - Land	18,570	-	(13)	18,557	0
664	Regional - Operating	3,282,057	(77,114)	(2,285)	3,202,658	(1,620,601)
<b>Total Water Services Reserves</b>		<b>\$ 13,568,554</b>	<b>\$ (143,818)</b>	<b>\$ (9,428)</b>	<b>\$ 13,415,308</b>	<b>\$ (5,418,602)</b>
<b>Waste Water Plants</b>						
512	Greaves Road - Capital	\$ 3,340	\$ -	\$ (2)	\$ 3,338	\$ 1,212
608	Greaves Road - Operating	11,353	-	(8)	11,345	(1,374)
665	Woodcreek Park - Capital	30,224	-	(21)	30,203	22,046
666	Woodcreek Park - Operating	158,927	(5,600)	(110)	153,217	(25,187)
512	Sunnyside - Capital	19,747	-	(14)	19,733	2,222
608	Sunnyside - Operating	13,776	-	(10)	13,767	(1,575)
512	Jolly Roger - Capital	40,439	-	(28)	40,411	262
608	Jolly Roger - Operating	21,389	-	(15)	21,374	(2,502)
512	Secret Cove - Capital	13,225	-	(9)	13,216	668
608	Secret Cove - Operating	33,334	-	(23)	33,311	(1,011)
512	Lee Bay - Capital	266,713	-	(185)	266,528	18,258
608	Lee Bay - Operating	291,046	-	(202)	290,844	(8,115)
512	Square Bay - Capital	46,713	-	(32)	46,680	0
608	Square Bay - Operating	58,290	(565)	(39)	57,685	(52,975)
512	Langdale - Capital	760	-	(1)	759	8,080
608	Langdale - Operating	51,115	-	(36)	51,079	(3,785)
512	Canoe Road - Capital	3,328	-	(2)	3,326	(40)
608	Canoe Rd - Operating	3,876	-	(3)	3,873	1,986
512	Merrill Crescent - Capital	-	-	-	-	1,266
608	Merrill Crescent - Operating	3,365	-	(2)	3,363	(1,710)
512	Curran Road - Capital	31,199	-	(22)	31,177	4,303
608	Curran Road - Operating	43,737	-	(30)	43,707	4,706
512	Roberts Creek Co-Housing - Capital	2,620	-	(2)	2,618	9,424
608	Roberts Creek Co-Housing - Operating	48,527	-	(34)	48,493	(29,415)
667	Lily Lake Village - Operating	64,695	-	(45)	64,650	(4,644)
668	Painted Boat - Capital	5,333	-	(4)	5,329	6,868
669	Painted Boat - Operating	62,625	-	(43)	62,581	2,462
N/A	No Bylaw - Sakinaw Ridge - Operating	26,352	-	33	26,384	0
728	Sakinaw Ridge Capital Reserve	-	-	-	-	5,075
<b>Total Waste Water Plants Reserves</b>		<b>\$ 1,356,047</b>	<b>\$ (6,165)</b>	<b>\$ (890)</b>	<b>\$ 1,348,992</b>	<b>\$ (43,495)</b>
<b>Total Reserve Funds</b>		<b>\$ 30,992,716</b>	<b>\$ (135,272)</b>	<b>\$ (21,480)</b>	<b>\$ 30,835,964</b>	<b>\$ (9,111,473)</b>
					Investments	\$ 23,717,317
					Accrued Interest	\$ 190,645
					Over/ (Under) Subscribed	\$ (6,928,002)

**Attachment B**  
**Investments of Landfill Closure Reserve**  
**As at March 31, 2021**

<b>Account</b>	<b>Opening Balances</b>	<b>YTD Interest</b>	<b>Transfers To (From)</b>	<b>Closing Balance</b>
Pender Harbour Landfill Closure Liability	\$ 459,321		-	\$ 459,321
Pender Harbour (Unfunded)	<u>(459,321)</u>	-	-	<u>(459,321)</u>
Net Funded Liability	<u>-</u>			<u>-</u>
Sechelt Landfill Closure Liability	6,813,310		-	6,813,310
Sechelt Landfill (Unfunded)	<u>(4,206,867)</u>	16,542	-	<u>(4,190,324)</u>
Net Funded Liability	<u>2,606,443</u>			<u>2,622,985</u>
				<u>-</u>
<b>Total Landfill Closure Reserve</b>	<b>\$ 2,606,443</b>	<b>16,542</b>	<b>-</b>	<b>\$ 2,622,985</b>

<b>Investments</b>	<b>2,585,758</b>
<b>Accrued Interest</b>	<b>31,899</b>
<b>Over (Under) Subscribed</b>	<b><u>(5,329)</u></b>

**Attachment C**  
**Investments of Gas Tax, Parkland Acquisition and Development Costs Charges**  
**As at March 31, 2021**

Description	Opening Balance	Transfers	YTD Interest	Closing Balance
<b>Gas Tax Community Works Fund</b>				
Area A	\$ 1,557,440	\$ -	\$ (2,300)	\$ 1,555,140
Area B	1,046,227	-	(1,545)	1,044,682
Area D	1,393,871	-	(2,059)	1,391,813
Area E	1,721,425	-	(2,542)	1,718,882
Area F	906,319	-	(1,339)	904,980
<b>Parkland Acquisition</b>	660,497	-	(975)	659,521
<b>Development Cost Charges</b>				
North Pender Harbour Water Service	38,473	-	(57)	38,416
South Pender Harbour Water Service	173,049	-	(256)	172,794
Regional Water Service	2,232,632	106,612	(3,491)	2,335,753
<b>Totals</b>	<b>\$ 9,729,933</b>	<b>\$ 106,612</b>	<b>\$ (14,564)</b>	<b>\$ 9,821,981</b>

Investments	\$	9,441,524
Accrued Interest		24,901
Over/ (Under) Subscribed	\$	(355,556)

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Services Committee – April 22, 2021

**AUTHOR:** Alex Taylor, Budget & Financial Analyst

**SUBJECT:** GAS TAX COMMUNITY WORKS FUND UPDATE

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### RECOMMENDATION(S)

**THAT the report titled Gas Tax Community Works Fund Update be received for information.**

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### BACKGROUND

The purpose of this financial report is to provide the Committee with an update on the current status of the Community Works Fund (CWF) provided through the Federal Gas Tax Fund in British Columbia (Gas Tax Agreement or GTA) including budgeted project commitments, year to date spending and uncommitted funds available to be spent on eligible projects.

Since 2005, \$9,313,485 has been received from the Gas Tax Fund under the 2005-2015 CWF Agreement and the renewed 2014-2024 CWF Agreement. Funding is based on Regional District rural area population and payments are advanced on a semi-annual basis with funds allocated to the five rural areas per the following resolution adopted at the May 11, 2017 Board meeting:

163/17     **Recommendation No. 4**     *Gas Tax Community Works Funding*

*AND THAT 2016 Census population data be used as the basis for allocating Gas Tax Community Works Funding by Electoral Area for funds received after January 1, 2017.*

### DISCUSSION

#### Funding Allocation

CWF are allocated to all local governments in British Columbia based on a per capita funding formula with a funding floor. Consistent with this method, funding received since inception of the CWF has been allocated to each of the five electoral areas based on the most current census data.

#### 2021 Top-up and Proposed Name Change

In March, the government of Canada has announced that it intends to top-up the federal Gas Tax Fund allocation provided to British Columbia and other provinces for 2021. The proposed funding would deliver \$2.2 Billion across Canada to address short-term infrastructure needs in local government and First Nations communities. This funding is contingent upon the passing of

Bill C-25. If the government passes this bill, local governments will see funding allocations effectively double for 2021. Staff and UBCM are seeking further details on the timing of the additional payment pending legislative approval.

The Government of Canada has also committed to renaming the program “Canada Community-building Fund”. This change is to recognize that the fund is no longer associated with gas tax revenues.

### Summary of Funding Commitments

Unspent funding received as at December 31, 2020 totaled \$6,625,282. This year’s first installment payment totalling \$347,542 (\$695,085 if funding is doubled) is expected to be received in late July. The second installment of \$347,543 (695,085 if funding is doubled) is expected to be received in early December bringing the total available funding for eligible projects in 2021 to \$7,320,367 (\$8,015,452 if funding is doubled). Of this, \$902,543 is currently budgeted or committed for projects and \$6,417,824 remains uncommitted.

A summary of CWF allocations and funding commitments by Electoral Area for 2021 is provided in Table 1 below with more detailed information in Attachment A, titled Gas Tax Community Works Fund Summary of Commitments. A summary of the impact that the proposed top-up would have on CWF allocations and funding balances is included in Table 2.

<b>Table 1: Summary of Gas Tax Community Works Funding (No Top-up)</b>				
Electoral Area	Unspent Funding as at December 31, 2020	2021 Funding Allocations	2021 Funding Commitments	Uncommitted Funds for Available for 2021
Area A- Egmont/Pender Harbour	\$ 1,557,440	\$ 125,977	\$ (452,500)	\$ 1,230,917
Area B - Halfmoon Bay	1,046,227	130,875	(387,550)	789,552
Area D - Roberts Creek	1,393,871	164,241	(7,899)	1,550,213
Area E - Elphinstone	1,721,425	175,908	(10,000)	1,887,333
Area F - West Howe Sound	906,319	98,084	(44,594)	959,809
<b>Totals</b>	<b>\$ 6,625,282</b>	<b>\$ 695,085</b>	<b>\$ (902,543)</b>	<b>\$ 6,417,824</b>

<b>Table 2: Summary of Gas Tax Community Works Funding (With Top-up)</b>				
Electoral Area	Unspent Funding as at December 31, 2020	2021 Funding Allocations	2021 Funding Commitments	Uncommitted Funds for Available for 2021
Area A- Egmont/Pender Harbour	\$ 1,557,440	\$ 251,955	\$ (452,500)	\$ 1,356,895
Area B - Halfmoon Bay	1,046,227	261,749	(387,550)	920,426
Area D - Roberts Creek	1,393,871	328,483	(7,899)	1,714,455
Area E - Elphinstone	1,721,425	351,815	(10,000)	2,063,240
Area F - West Howe Sound	906,319	196,168	(44,594)	1,057,893
<b>Totals</b>	<b>\$ 6,625,282</b>	<b>\$ 1,390,170</b>	<b>\$ (902,543)</b>	<b>\$ 7,112,909</b>



Unspent Funds

Staff note that the 10-year Gas Tax Fund agreement is set to expire in March 2024. The government recognizes that there is a considerable amount of funds in local government Gas Tax-Community Works Fund accounts that are still unspent. UBCM will be in contact with local governments that currently have significant amounts of Community Works Funds in order to ensure that the funds are utilized for local government capital projects within the timeframe of the program. It is expected that there will be a requirement to spend these funds within a reasonable timeframe or there is a risk that these funds may be re-allocated for future programming.

Incomplete Projects

There is a total of \$88,918 in incomplete active transportation projects which remain open on the SCRD's Annual Expenditure Report to UBCM. Expenditures to date for these projects have not yet resulted in a tangible capital asset, there is no further direction on the projects, and they were not included in the 2021-2025 Financial Plan.

Once there is further progress in reaching an agreement with MOTI and UBCM as to the next steps, staff will bring a report to a future Committee on recommended next steps for these projects, along with funding recommendations and Financial Plan amendments. Should these projects remain incomplete at the completion of the current agreement, there is a risk that the funding be required to be returned.

**STRATEGIC PLAN AND RELATED POLICIES**

Gas Tax Community Works Funds are intended for capital purposes and, subject to eligibility requirements, can be considered as a funding strategy in the achieving the Boards Strategic Focus Area of Asset Stewardship.

**CONCLUSION**

This report is an update on the current status of the CWF (provided through the Federal Gas Tax Fund) including funding commitments, year to date spending and uncommitted funds available to be spent on eligible projects. There is \$7,320,367 of CWF available to fund eligible projects in 2021. Of this, \$902,543 has been committed for projects and \$6,417,824 remains uncommitted.

**Attachment A:** Gas Tax Community Works Funds – Summary of Commitments

Reviewed by:			
Manager		CFO/Finance	X-T. Perreault
GM		Legislative	
CAO	X – D. McKinley	Other	

**Gas Tax Community Works Fund  
Summary of Commitments  
2021 Funding Year**

		<b>A</b>	<b>B</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>Total</b>
<b>CWF Funding</b>	<b>Function</b>	<b>Z10159</b>	<b>Z10160</b>	<b>Z10161</b>	<b>Z10162</b>	<b>Z10163</b>	
Balance of 2020 Uncommitted Funds to 2021		\$ 1,501,384	\$ 652,289	\$ 1,345,218	\$ 1,660,546	\$ 874,427	\$ 6,033,864
2020 Interest Earned		56,056	36,295	48,653	60,879	31,892	233,775
Balance of 2020 Committed Funds to 2021 (Carry Forwards)			357,643			-	357,643
<b>Funding Available as at December 31, 2020</b>		<b>\$ 1,557,440</b>	<b>\$ 1,046,227</b>	<b>\$ 1,393,871</b>	<b>\$ 1,721,425</b>	<b>\$ 906,319</b>	<b>\$ 6,625,282</b>
<b>2021 Anticipated Funding Allocation (based on 2016 Census data)</b>							
First Installment (July)		62,989	65,437	82,121	87,954	49,042	347,543
Second Installment (December)		62,989	65,437	82,121	87,954	49,042	347,543
<b>Funding Available for Projects in 2021</b>		<b>\$ 1,683,419</b>	<b>\$ 1,177,101</b>	<b>\$ 1,558,112</b>	<b>\$ 1,897,333</b>	<b>\$ 1,004,402</b>	<b>\$ 7,320,367</b>
<b>2021 Budgeted and Committed Funding</b>							
Area A- Garden Bay Pump Station – Feasibility Study – Treatment Improvements	365	20,000					20,000
Area A- Emergency Generator	365	125,000					125,000
Area A- McNeil Lake Dam Upgrades	366	149,500					149,500
Area A- Dogwood Reservoir Feasibility	366	108,000					108,000
Area A- South Pender Harbour Water Treatment Plant - Upgrades - Phase Two	366	50,000					50,000
Area B - Coopers Green Park - Hall & Parking Design Plans (CF)	650		57,643				57,643
Area B - Coopers Green Hall Replacement (Committed Funds per Res. 209/17 No. 3)	650		300,000				300,000
Area B- Jolly Rodger WWTP Headworks Replacement	384		4,500				4,500
Area B- Curran WWTP-Ocean Outfall Anchor Replacement Phase 2	391		13,407				13,407
Area B- Square Bay System Upgrade Planning	387		7,500				7,500
Area B- Secret Cove WWTP Headworks Replacement	385		4,500				4,500
Area D- Treatment System and Regulatory Enhancements	392			7,899			7,899
Area E- Woodcreek Park-WWTP Collection System Designs	382				10,000		10,000
Area F- Eastbourne Groundwater Investigation	370					44,594	44,594
		<b>\$ 452,500</b>	<b>\$ 387,550</b>	<b>\$ 7,899</b>	<b>\$ 10,000</b>	<b>\$ 44,594</b>	<b>\$ 902,543</b>
<b>Uncommitted CWF Gax Tax Funds for 2021</b>		<b>\$ 1,230,919</b>	<b>\$ 789,551</b>	<b>\$ 1,550,213</b>	<b>\$ 1,887,333</b>	<b>\$ 959,808</b>	<b>\$ 6,417,824</b>
<b>CWF Funds allocation (per capita basis using 2016 Census data)</b>		<b>18.12%</b>	<b>18.83%</b>	<b>23.63%</b>	<b>25.31%</b>	<b>14.11%</b>	<b>100.00%</b>

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

**TO:** Corporate and Administrative Services Committee – April 22, 2021

**AUTHOR:** Valerie Cropp – Manager, Purchasing and Risk Management

**SUBJECT:** Contracts Between \$50,000 and \$100,000 From January 1 to March 31, 2021

### RECOMMENDATION

**THAT the report titled Contracts between \$50,000 and \$100,000 from January 1 to March 31, 2021 be received for information.**

### BACKGROUND

The Sunshine Coast Regional District's (SCRD) Delegation Bylaw No. 710 directs staff to provide the Committee with a quarterly report of all new contracts entered into that fall between \$50,000 and \$100,000.

This report includes vendor, purpose, function, amount and the authoritative budget.

### DISCUSSION

A total of 205 contracts/purchase orders were issued during the time period January 1 to March 31, 2021 with two valued between \$50,000 and \$100,000.

	Supplier	Account Code	Awarded	Budget
1.	BA Blacktop Ltd	370 – Utility Services	\$54,242.88	Capital
	2036601: Mark Way / Chris Way / Bargain Harbour Road shoulder construction			
2.	Town of Gibsons	350 – Solid Waste	\$51,294	Operating
	2021 PO: Operations of South Coast Green Waste Drop-off Depot from January 1, 2021 to June 30, 2021			

### STRATEGIC PLAN AND RELATED POLICIES

The disclosure of Contract Awards aligns with the Board's Purchasing Policy, Delegation Bylaw and the value of transparency.

### CONCLUSION

SCRD Delegation Bylaw No. 710 requires that a report be provided quarterly to Committee on contracts between \$50,000 and \$100,000.

Reviewed by:			
Manager		Finance/CFO	X - T. Perreault
GM		Legislative	
CAO	X – D. McKinley	Other	

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Services Committee – April 22, 2021

**AUTHOR:** Michelle Goetz, Accounts Payable Technician

**SUBJECT:** DIRECTOR CONSTITUENCY AND TRAVEL EXPENSES FOR PERIOD ENDING MARCH 31, 2021

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### RECOMMENDATION

**THAT the report titled Director Constituency and Travel Expenses for Period Ending March 31, 2021 be received for information.**

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### BACKGROUND

The 2021 Financial Plan for line items Legislative Services Constituency Expenses and UBCM/AVICC Constituency Expenses provide a combined budget of \$20,300. The applicable policy provides a maximum \$2,500 allowance per Director from Legislative Services [110] and an additional \$1,000 for Electoral Area Directors from UBCM/AVICC [130] for the expense of running an elected official office. Based on historical use, the amount budgeted is less than the amount available under the policy.

Travel expenses budgeted within Legislative Services and UBCM/AVICC – Electoral Area Services total \$36,144 for mileage, meals, hotel and other various charges associated with travelling or attending conferences on Sunshine Coast Regional District (SCRD) business, as outlined under the applicable Board policy.

### DISCUSSION

The total amount posted to Constituency Expenses for the three month period ending March 31, 2021 is \$578 leaving a remaining budget of \$19,722.

The total amount posted to Legislative and UBCM/AVICC Travel Expenses is \$1,317 leaving a remaining budget of \$34,827.

Figures are based on expense reports submitted up to April 12, 2021 for the three month period ended March 31, 2021 and a breakdown by Electoral Area is provided below.

Electoral Area	Constituency Expense	Travel Expense (Excluding GST)
Director Area A	\$ 110	\$ 250
Director Area B	22	309
Director Area D	-	324
Director Area E	157	334
Director Area F*	289	100
Director DOS (2)	-	-
Director TOG	-	-
Director SIGD	-	-
<b>YTD Totals</b>	<b>\$ 578</b>	<b>\$ 1,317</b>
<i>*Includes alternate Director travel expenses of \$79</i>		

**STRATEGIC PLAN AND RELATED POLICIES**

Applicable Board policies:

- 5-1800-1 - Reimbursement of Travel and Other Expenses
- 5-1800-2 - Constituency Expenses

**CONCLUSION**

The 2021 Financial Plan for Constituency Expenses and Travel Expenses provides a total budget of \$56,444. For the period ending March 31, 2021, the total amount posted to Constituency and Electoral Expenses is \$1,895 leaving a remaining budget of \$54,549.

Reviewed by:			
Manager	X – B. Wing	Finance	X-T. Perreault
GM		Legislative	
CAO	X – D. McKinley	CFO	

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Services Committee – April 22, 2021

**AUTHOR:** Ian Hall, General Manager, Planning and Community Development

**SUBJECT:** LOCAL GOVERNMENT DEVELOPMENT APPROVALS GRANT PROGRAM APPLICATION

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### RECOMMENDATION(S)

**THAT the report titled Local Government Development Approvals Grant Program Application be received;**

**AND THAT Sunshine Coast Regional District (SCRD) endorses a grant application to Union of British Columbia Municipalities (UBCM) for the Local Government Development Approvals Grant Program for \$253,000, for the SCRD Planning Enhancement Project;**

**AND THAT SCRD indicate to UBCM a willingness to provide overall grant management;**

**AND FURTHER THAT this recommendation be forwarded to the Regular Board meeting of April 22, 2021.**

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### BACKGROUND

The Province of BC and UBCM recently announced the new [Local Government Development Approvals Program Fund](#). The intent of the program is to support the implementation of established best practices and to test innovative approaches to improve development approvals processes while meeting local government planning and policy objectives. The program emerged from the Province's work on planning for affordable housing. The fund provides up to \$500,000, on a 100% funding basis, and the deadline for applications is May 7, 2021. Eligible activities include consulting fees and/or incremental temporary staff and software costs.

### DISCUSSION

#### *Organizational and Intergovernmental Implications*

Funding from this program could be used to advance work in support of the Housing Needs Assessment Implementation Framework. It could also support process review/improvement work that is needed to respond to the current strong development cycle. There is synergy with current and future planning work related to regional growth and climate change adaptation.

A Planning Enhancement Project (PEP) undertaken with support of this grant could accelerate or be a first phase of planning work that is needed to modernize land use planning in rural areas to meet housing, climate change and economic development needs, amongst others.

Staff are working to bring forward a strategic planning report following recent Advisory Planning Commission orientation sessions and following a Board Workshop on Housing Needs Assessment Implement Framework, through which some specific priority actions to respond to current planning/development pressures were identified for consideration.

PEP deliverables forming the basis of a grant application are recommended to include:

1. Review OCP and zoning bylaws for barriers to approving development that is aligned with community vision and meets housing need. Develop recommendations and draft language to enhance. This would involve public participation including a role for SCRD advisory commissions/committees and the development community.
2. Completing an objective, external review of SCRD development processes, including forms and documents. Develop recommendations and draft language to enhance. Public participation including input from the development community would be part of the work.
3. Review and recommend updates to SCRD development bylaws (such as Procedures and Fees No. 522; Subdivision Servicing No. 320; Development Cost Charges No. 693). Again, public participation opportunities will form part of the work.
4. Complete a market scan to identify suitable products and a business case for software that can integrate with current systems and provide online application functionality, client contact/support, and automate a number of current analog or manual process steps. Support the scan with an implementation plan. The eligibility of purchasing software can be explored.
5. Develop communications materials such as FAQ sheets or workshop materials to address 5-10 common areas of question regarding development. Examples would be stormwater management requirements, responsibility to protect cultural resources, etc. Partnerships could be used to involve responsible agencies/ministries.

Staff estimate the value of this work at \$253,000. A temporary, part-time project manager position (incremental staff, eligible for grant funding) is included in this figure.

Additional PEP deliverables can be considered in the future (subject to Board direction and additional grant or annual budget resources) building off of results from the grant-funded work and forthcoming Regional Growth Baseline Study results.

Intergovernmental coordination would be designed into PEP. Communication/coordination mechanisms such as appointed project representatives or points of contact can be used.

#### *Financial Implications*

None at this time. Grant funds, if received, would trigger a financial plan amendment. Staff would process following regular procedures. This grant has the potential to offset some costs that would otherwise be borne by ratepayers through [504] Rural Planning, if/when similar work was undertaken by SCRD.

*Timeline for next steps or estimated completion date*

Grant application is due May 7, 2021. A resolution of support is required. Forwarding this report's recommendations direct to the afternoon Regular Board meeting facilitates meeting this deadline. Grant application status is to be reported back to applicants within 90 days of the submission deadline. Work must be completed within 2 years.

*Communications Strategy*

This report was shared with advisory commissions and committees on publication.

**STRATEGIC PLAN AND RELATED POLICIES**

The work proposed to be undertaken would contribute to Community Resilience and Climate Change Adaptation. An approach of Working Together would be applied.

**CONCLUSION**

The province recently announced the Local Government Development Approvals Program Fund. Staff recommend applying for this grant to support strategic work related to enhancing planning in rural areas.

Reviewed by:			
Manager	X – D. Pady X – A. Whittleton	CFO/Finance	X – T. Perreault
GM	X – R. Rosenboom	Legislative	X – S. Reid
CAO	X – D. McKinley	Sustainable Development	X – R. Shay
		I.T.	X – D. Nelson



## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

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**TO:** Corporate and Administrative Services Committee - April 22, 2021

**AUTHOR:** Tina Perreault, General Manager Corporate Services / Chief Financial Officer

**SUBJECT:** **ONLINE ACCOMMODATION PLATFORM FUNDING-AFFORDABLE HOUSING INITIATIVES**

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### RECOMMENDATION(S)

**THAT the report titled Online Accommodation Platform Funding-Affordable Housing Initiatives be received;**

**AND THAT the 2019 / 2020 Municipal Regional District Tax / Online Accommodation Platform funds in the amount of \$86,001 be allocated to the Regional Planning Service [500];**

**AND THAT a proposal be submitted through Sunshine Coast Tourism to Destination BC to engage with an individual or agency to perform as a Regional Housing Coordinator for a fixed period of time and budget;**

**AND FURTHER THAT staff report back to the May 20, 2021 Planning and Development Committee on status of proposal and next steps for implementation.**

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### BACKGROUND

In 2019, Sunshine Coast Tourism (SCT) applied to use a portion of the Municipal Regional District Tax (MRDT) revenues through the Online Accommodation Platform (OAP) toward affordable housing initiatives. The OAP would flow to the “designated recipient”-Sunshine Coast Tourism-through to the Sunshine Coast Regional District (SCRD). A copy of the proposal has been attached for reference (Attachment A).

The Ministry of Finance, Ministry of Municipal Affairs, and Destination BC approved the Online Accommodation Platform Guidelines that were submitted by SCT and in late March 2021 the SCRD received a total of \$86,001 (2019-\$40,128 and 2020-\$45,873) toward an affordable housing initiative(s).

The purpose of this report is to seek direction from the SCRD Board for allocation and use of the OAP funds toward an affordable housing proposal.

### DISCUSSION

#### *Options and Analysis*

In order for the SCRD to be eligible to use the MRDT/OAP funds toward affordable housing initiative(s) it must submit an Affordable Housing MRDT Plan (Attachment B) to Destination BC

through Sunshine Coast Tourism as the designated recipient, which demonstrates how the proposed project will respond to affordable housing needs in the community.

The Plan must include the following:

- What is the need, issue, or demand?
- What kind of project are you spending on (such as acquiring or constructing buildings, providing funding to an existing housing project or towards a rental or social housing program, or entering into a partnership agreement)?
- What documentation do you have authorizing the project to proceed (such as a contribution agreement or contract, or permits or schematics)?
- How will you measure success on the housing project?

The deadline to submit the Plan is October 29, 2021, however, it is recommended a plan be submitted as soon as is possible.

Understanding that there is a housing emergency and a demand for a coordinated and timely response, staff have attempted to map out possibilities for impactful application of the funds. Considering the actions identified in the regional Housing Needs Assessment Implement Framework, our current services, and capacity already in our community, the approach with the highest potential for near-term success appears to be:

- Allocate OAP funds to [500] Regional Planning;
- Through a call for proposals, select an individual or agency to perform as a Regional Housing Coordinator for a fixed period of time and budget;
- The workplan for the Coordinator can be confirmed through intergovernmental dialogue and specified in the call for proposals (staff are currently preparing a housing report to a future Committee that could be used as a starting point).

Three considerations attend this approach:

1. Due to the nature of the Regional Planning service, the work of the Coordinator must be limited to planning, facilitation, communications, liaison, grant development, etc. No capital work would be able to be supported.
2. This model can be deployed quickly, and its strengths and weaknesses can be evaluated after a period of time (e.g. one year). New models may appear, such as fit with a possible future social planning service. Needs may change, as well.
3. At this stage, this approach is staff's recommended idea to explore. Approval from the Ministry/Sunshine Coast Tourism is required in order to proceed. If directed, staff can confirm Ministry acceptance.

If the planned proposal is accepted and executed, the SCRD would need to report back to the Ministry through Sunshine Coast Tourism on the outcomes by April 30, 2022 demonstrating

what progress/milestones have been made on the measurements of success outlined in the Affordable Housing MRDT Plan.

#### *Financial Implications*

The SCRD received \$86,001 which is available toward an eligible project in support of affordable workforce housing.

If the project is approved staff would come forward with a formal plan and subsequent Financial Plan amendment.

It is anticipated that the SCRD through the SCT will continue to receive OAP funds for use toward affordable housing. Staff will report back as part of the project, the SCT and Budget process on the status of future funds.

#### *Timeline for next steps or estimated completion date*

Based on the direction provided by the Board, staff would endeavor to report back to the May 20, 2021 Planning and Community Development Services Committee (PCDC).

### **STRATEGIC PLAN AND RELATED POLICIES**

Housing- funding and partnership for affordable housing initiatives is part of the Boards 2019-2023 Strategic Plan focus area of Advocacy.

### **CONCLUSION**

The SCRD received MRDT/OAP funds through Sunshine Coast Tourism for use toward affordable workforce housing.

Understanding that there is a housing emergency and considering the actions identified in the regional Housing Needs Assessment Implement Framework, it is recommended that the OAP funds in the amount of \$86,001 be allocated to [500] Regional Planning with the purpose of seeking approval from Destination BC, through SCT toward a Regional Housing Coordinator.

Based on the response, a further report will be provided at the May 20, 2021 PCDC for recommended project implementation and a 2021-2025 Financial Plan amendment.

### **Attachments:**

A- Sunshine Coast Tourism- Letter of Approval and Proposal for Online Accommodation Platform (OAP) Funding Guidelines, Sunshine Coast, BC

B- Affordable Housing MRDT Plan Template

Reviewed by:			
Manager		Finance	
GM	X - I. Hall	Legislative	X – S. Reid
CAO	X – D. McKinley	Other	



## Online Accommodation Platform (OAP) Funding Guidelines, Sunshine Coast, BC

**Report by:** Paul Kamon - Executive Director  
**Date submitted:** December 13, 2019  
**Audience:** qathet Regional Government, Sunshine Coast Regional District

**Request:** Letter of Approval

### **Background**

The Municipal Regional District Tax (MRDT) is a Provincial Government tax program designed to "assist designated recipients to fund tourism marketing, programs and projects."\*

Sunshine Coast Tourism is the "designated recipient" of the MRDT program representing both the Sunshine Coast Regional District and qathet Regional District and the municipalities therein, and is responsible for administering the MRDT funds in accordance with the MRDT Program Guidelines.

Prior to October 1, 2018, many small accommodations (those with 3 rooms or less) were exempt from collecting MRDT. The provincial legislation changed as of October 1, 2018, removing this exemption. Most short-term rental accommodations are now legislated to collect PST and relevant MRDT taxes and large online accommodation platforms such as [Airbnb](#) (which represents approx. 80% of the online accommodation market) began to collect the taxes on behalf of their host clients and remit directly to the Provincial government.

The new expanded MRDT tax collection is to flow to the designated recipients and be known as **Online Accommodation Platform (OAP)** with eligible funding criteria expanded to include the following:

*"MRDT revenues from online accommodation platforms (OAP) can be used for affordable housing initiatives."* - [Municipal Regional District Tax Program Guidelines](#)

As Sunshine Coast Tourism approaches the affordable housing situation in the region, it needs to be understood that, as a Destination Marketing Organization (DMO), Sunshine Coast Tourism is in a unique position. Most "designated recipients" throughout the province are typically not DMO's and only have one or two government partners;

Sunshine Coast Tourism represents a significantly large area and currently partners with seven local governments which include the Town of Gibsons, District of Sechelt, Sechelt Indian Government District, Sunshine Coast Regional District, City of Powell River, Tla'amin Nation and the qathet Regional District.

All local government partners must have a clear understanding of the MRDT Program Guidelines and how they relate to the funding priorities and core mandate of Sunshine Coast Tourism. (see [Sunshine Coast Tourism's mandate](#))

*“Designated recipients have the flexibility to define, identify, and fund affordable housing initiatives that they deem appropriate to meet local needs.” - [Municipal Regional District Tax Program Guidelines](#)*

Since the Government's inclusion of affordable housing into the MRDT program as an eligible spend, the main sentiments from Sunshine Coast Tourism's Board of Directors have been that:

- 1) Annual OAP funds received will not be enough on their own to have a genuine impact on the affordable housing crisis.
- 2) Provincial and local governments have more effective tools to address affordable housing in a more direct way (ie. tax and development incentives)
- 3) OAP funds considered for affordable housing should focus on *workforce* accommodation to support the developing tourism economy as identified in the [10 Year Sunshine Coast Destination Development Strategy](#).
- 4) In order for Sunshine Coast Tourism to be successful in its renewal application for the MRDT due on February 1, 2021, a careful balance of priorities must be struck to maintain strong support from the traditional accommodation sector.

“Workforce housing” is defined as market housing for working people as opposed to a homeless shelter or social housing for the unemployed. While the latter is still important, this does not align with the mandate of the Sunshine Coast Tourism association.

The OAP collection started in October 2018, and payments are issued after each quarter. After 12 months of OAP collection, the annual amount available for eligible Affordable Housing plans in 2020 is: **\$133,760.**

### SCT Board Direction

The Sunshine Coast Tourism board opted for a measured approach for the use of the new OAP funds, which looks to address both the core MRDT program mandate of tourism destination marketing, management and development, and the important need for sustainable and affordable housing to support the industry workforce.

Since the inception of the MRDT program on the Sunshine Coast in August 2016, SCT has been tasked with a host of new projects, destination development tasks and management responsibilities beyond its traditional destination marketing mandate. These include management contracts for both the Gibsons and Sechelt Visitor Information Centres and a number of economic development initiatives and strategies for the region that have increased the need for administrative support such as the Regional Visitor Services Strategy, infrastructure grants, skills training and Indigenous tourism development.

### OAP Funding Priorities

Thus, the SCT Board approved 60% of OAP funds be allocated to approved local government programs for “affordable workforce housing”, with the remaining 40% to support the Sunshine Coast region’s continuing Destination Development needs, which includes enhanced Festival & Event marketing to increase shoulder season visitation, and further investments in tourism research and data analytics.

- **Workforce housing** - eligible local government sponsored workforce housing initiatives.
- **Destination Development** - improved administration of current DMO programs and more enhanced strategic alignment with provincial and local governments for infrastructure projects and access to grant funding.
  - **Festivals & Events** - creation of an event marketing program with funding criteria that enhances cooperative buy-in and helps drive visitation during the shoulder season.
  - **Tourism Research/Data analytics** - Utilize new technologies to access accurate visitor information and data in order to make intelligent strategic decisions moving forward. Investing in becoming a “data-smart destination” will help Sunshine Coast Tourism showcase the true value of tourism in the local economy and provide valuable information across

government agencies to better manage and invest in the sustainable and long-term development of tourism on the Sunshine Coast .

In order for Sunshine Coast Tourism to disperse revenues to local government for affordable housing initiatives, an Affordable Housing MRDT Plan must be submitted by applicants in accordance with the Municipal Regional District Tax Program Guidelines. Once funds are allocated, a follow up report is required by all successful applicants in accordance with Appendix 2.4 Annual Affordable Housing MRDT Report., If revenues are to be dispersed to any local government for a qualified housing initiative as per the [Municipal Regional District Tax Program Guidelines](#), [Appendix 1.8 Affordable Housing MRDT Plan](#) must be submitted prior to implementation and followed up with [Appendix 2.4 Annual Affordable Housing MRDT Report](#).

According to “Appendix 1.8 Affordable Housing MRDT Plan”, the following key questions need to be addressed:

- How does this project respond to affordable housing needs in your community?
- What is the need, issue, or demand?
- What kind of project are you spending on (such as acquiring or constructing buildings, providing funding to an existing housing project or towards a rental or social housing program, or entering into a partnership agreement)?
- What documentation do you have authorizing the project to proceed (such as a contribution agreement or contract, or permits or schematics)? Submit the documents with your report.
- How will you measure success on the housing project?

Available Online Accommodation Platform (OAP) Funds 2020 = \$133,760	
Destination Development \$53,504	
<b><u>North Coast</u></b> qathet Regional District workforce housing \$40,128	<b><u>South Coast</u></b> Sunshine Coast Regional District workforce housing \$40,128

## Funding Allocation

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Upon approval from Sunshine Coast Tourism, a formal Funding Confirmation Letter will be provided to facilitate further leveraging opportunities. Funds to be disbursed based upon project readiness.

Any unallotted amounts will accrue for a period of **two years** from the date received. Any amounts not assigned within two years will default back to Sunshine Coast Tourism's general MRDT revenue which is to be used for destination marketing and development projects.

### Submission Process

Sunshine Coast Tourism will begin accepting affordable workforce housing applications starting January 1, 2020 with an application closing deadline of March 1, 2020. All applicants must include the following:

- [Appendix 1.8 Affordable Housing MRDT Plan Application](#) (due upon application)
- [Appendix 2.4 Annual Affordable Housing MRDT Report](#) (due May 31, 2020)

All funding applications are required to be reviewed for final approval by Destination British Columbia prior to the funds being released.

For further information or questions, please contact:

Paul Kamon  
Executive Director - Sunshine Coast Tourism  
T: 1-604-618-1963  
E: [paul@sunshinecoastcanada.com](mailto:paul@sunshinecoastcanada.com)



## Appendix 1.8 Affordable Housing MRDT Plan

The following table **must** be completed if the designated recipient wishes to use MRDT revenues on affordable housing initiatives, regardless of whether revenues are solely from online accommodation platforms or from general MRDT revenues.

Project Name and Address
Project Goals, Rationale and Details
<ul style="list-style-type: none"> <li>• <b>How does this project respond to affordable housing needs in your community?</b></li> <li>• What is the need, issue, or demand?</li> <li>• What kind of project are you spending on (such as acquiring or constructing buildings, providing funding to an existing housing project or towards a rental or social housing program, or entering into a partnership agreement)?</li> <li>• What documentation do you have authorizing the project to proceed (such as a contribution agreement or contract, or permits or schematics)? <b>Submit the documents with your report.</b></li> <li>• How will you measure success on the housing project?</li> </ul>
MRDT Contribution
<ul style="list-style-type: none"> <li>• Also indicate if the contribution is from OAP or general MRDT revenues.</li> </ul>
Housing Provider/Project Owners/Project Lead

<b>Funding Partner(s)</b>
<b>Contribution from Funding Partner(s)</b>
<b>Estimated Completion Date</b>
<b>Estimated Number of Housing Units Completed</b>
<ul style="list-style-type: none"> <li>The number of housing units (such as rooms available for individual dwelling) acquired, completed, maintained, or renovated.</li> </ul>
<b>Evidence of Consultation with Local Governments for Affordable Housing (if applicable)</b>
<ul style="list-style-type: none"> <li>If the designated recipient is not a municipality, provide evidence of consultation (such as support letters) from the applicable local government(s) in your area in regards to using MRDT revenues for affordable housing.</li> <li>If your affordable housing spending has already been approved through the submission of a Five-Year Strategic Plan, this section is not required.</li> </ul>