



## **CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE**

**Thursday, June 24, 2021**

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

### **AGENDA**

---

**CALL TO ORDER**      9:30 a.m.

#### **AGENDA**

1. Adoption of Agenda

#### **PRESENTATIONS AND DELEGATIONS**

#### **REPORTS**

2. 2021 Budget Project Status Report  
*Senior Leadership Team*  
**(Voting – All Directors)**      Annex A  
Pages 1-12
3. Procurement Policy Update - Tender Bid Award Reports  
*Manager, Purchasing and Risk Management*  
**(Voting – All Directors)**      Annex B  
pp. 13-27
4. Financial Reporting Requirements and Statement of Financial  
Information, Year-Ended December 31, 2020  
*General Manager, Corporate Services / Chief Financial Officer*  
**(Voting – All Directors)**      Annex C  
pp. 28-95
5. 2020 Sunshine Coast Regional District (SCRD) Corporate Annual  
Report available on the web at [Annual Reports](#)  
*General Manager, Corporate Services / Chief Financial Officer*  
**(Voting – All Directors)**      Annex D  
p. 96
6. Financial Audit Services Contract – Update  
*General Manager, Corporate Services / Chief Financial Officer*  
**(Voting – All Directors)**      Annex E  
pp. 97-98
7. Fire Departments 20-Year Capital Plans 2021 Update  
*Manager, Asset Management*  
**(Voting – A, B, D, E, F and Gibsons)**      Annex F  
pp. 99-116
8. British Columbia Climate Action Revenue Incentive Program  
(CARIP) Ending  
*General Manager, Corporate Services / Chief Financial Officer*  
**(Voting – All Directors)**      Annex G  
pp. 117-131

9. Coopers Green Hall Replacement Project – Additional Project Information Implications  
*General Manager, Planning and Community Development*  
**(Voting – A, B, D, E, F)** Annex H  
pp. 132-143
10. Sechelt Aquatic Centre Temporary Fire Protection System  
*General Manager, Community Services*  
**(Voting – B, D, E, F, DoS, SIGD, ToG)** *To Follow*

## COMMUNICATIONS

11. Sechelt Indian Government District  
Regarding Approved Letter of Support for Sunshine Coast Regional District's Community Resiliency Investment Program Grant Application  
**(Voting – All Directors)** Annex I  
p. 144
12. Tara Faganello, Assistant Deputy Minister, Ministry of Municipal Affairs  
Regarding Municipal Affairs Statutes Amendment Act, 2021  
**(Voting – All Directors)** Annex J  
pp. 145-146

## NEW BUSINESS

### IN CAMERA

That the public be excluded from attendance at the meeting in accordance with Section 90 (1) (k) of the Community Charter – “negotiations and related discussion respecting the proposed provision of a municipal service that are at their preliminary stages and that, in the view of the council, could reasonably be expected to harm the interests of the municipality if they were held in public”.

## ADJOURNMENT

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

---

**TO:** Corporate and Administrative Services Committee – June 24, 2021

**AUTHOR:** SCRD Senior Leadership Team

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

---

### RECOMMENDATION(S)

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

---

### 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 to 2022 budget deliberations 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.

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

Attachment – Budget Project Status Report – June 2021

## 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	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. RFP under development.	Started
2	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
3	CA	117	Nelson	\$75,000	\$0	Reserves	2021			All	Regional	Information Technology - Electronic Document and Records Management System (EDRMS) Functionality Enhancements	<b>RFP prepared and posted to BC Bid.</b> 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. RFP under development.	Started
4	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 (7/months) b) Professional services consulting c) Hardware purchases d) Software purchases/subscriptions <b>New Job Description has been created and scheduled to be posted in late June 2021</b>	Not Started
5	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
6	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. RFP to be developed in Q4 2021.	Not Started
7	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. Work is scheduled to commence Q4 2021.	Not Started
8	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 <b>RFQ is being developed</b>	Started
9	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
10	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
11	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%
12	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
13	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
14	CA	212	Higgins	\$220,000	\$0	MFA 5-Year	2021			D	D	Roberts Creek Volunteer Fire Department - Self Contained Breathing Apparatus and Fill Station	<b>In Progress, Waiting for Sign Off.</b>	Started
15	CA	212	Higgins	\$75,000	\$0	Operating Reserves	2021			D	D	Roberts Creek Volunteer Fire Department - Training Structure	<b>In Progress, Waiting for Engineer to deliver drawings.</b>	Started
16	CA	212	Higgins	\$32,792	\$0	Taxation	2021			D	D	Roberts Creek Volunteer Fire Department - Benefits for Volunteer Firefighters	<b>In progress. Waiting Engineer's drawing.</b>	Started
17	CA	212	Higgins	\$5,000	\$0	Reserves	2018			D	D	Site Design	<b>In progress. Waiting Engineer's drawing.</b>	In Progress 25%
18	CA	212	Higgins	\$350,000	\$0	Capital Reserves	2020			D	D	Engine #1 Replacement	<b>PO sent. Pre-construct meeting completed, truck ordered.</b>	Started
19	CA	216	Daley	\$500,000	\$0	Capital Reserves / ST Loan	2020	Jul-21		B	B	Tanker (Tender) Replacement	<b>Under Fabrication, expected delivery Dec 2021</b>	In Progress 25%
20	CA	216	Daley	\$45,000	\$0	Taxation	2021			B	B	Halfmoon Bay Volunteer Fire Department - Firehall #2 Redevelopment	<b>Bid Posted May 27th. Closing June 24th.</b>	Not Started
21	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
22	CA	218	Treit	\$31,200	\$0	Taxation	2021			A	A	Egmont Volunteer Fire Department - Benefits for Volunteer Firefighters	Insurance Benefits for Volunteer Firefighters <b>RFQ being developed.</b>	Started
23	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
24	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
25	CA	220	Treit	\$46,600	\$0	Capital Reserves	2020			All	Gibson	Gibsons Radio Tower	Signal Testing has been completed.	Started
26	CA	220	Treit	\$268,900	\$0	Capital Reserves	2020			All	Sechelt	Chapman Creek Radio Tower	Obtaining quotes for geotech. <b>Waiting for geotech report</b>	Started
27	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
28	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

## 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
29	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 <b>Waiting for electrician to move electrical service</b>	Started
30	CA	110 / 115 / 117 / 200-290 / 365 / 366 / 370 / 504 / 520 / 615 / 650	SLT	\$207,000	\$0	Taxation / Operating Reserves / Support Services / COVID-19 Restart Funding	2020	Oct-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. 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>The project has been reframed as an Alternative Work Strategy to allow for flexible work for staff. The IT equipment, furniture and staff needs assessments have been completed with the implementation considerations as part of COVID- re-start for the corporation.</b>	Started
31	CA	111 / 113	Perreault	\$100,000	\$0	Operating Reserves	2021			All	Sechelt	Asset Management / Financial Services - Implementation of New (PSAS) Asset Retirement Obligation (ARO)	<b>New staff resource job description has been drafted and is scheduled to be posted in late June 2021.</b> 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. Staff have begun project scoping and data collection for new standard.	Started
32	CA	114 / 210 / 216 / 212 / 312 / 613 / 625	SLT	\$30,075	\$3,825	Taxation / Support Services	2020			Various	Various	SCRD Corporate Recycling Program.	<b>Staff have started the Field Rd project.</b> Staff will reassess project and timelines once facilities are re-opened.	Started
33	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)	Phase 1 to meet immediate needs for EV charging is underway. Business process flow completed and agreed upon. Business owners determined. Electrical contractor and scope ready for execution. Applying for CleanBC go electric fleet rebates and purchasing EV Chargers at this time.	In Progress 25%
34	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
35	CA	506 / 510	Nelson	\$75,000	\$0	Operating Reserves	2021			All	Regional	Geographical Information Systems / Civic Addressing - Mapping Orthophoto Imagery Refresh 2021	<b>RFP prepared, posted, and awarded.</b> 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 benefitting District of Sechelt, Sechelt Indian Government District, Town of Gibsons, Islands Trust and BC Assessment.	Started
36	IS	150	Edbrooke	\$21,865	\$0	Operating Reserves	2021	Sep-21		All	Regional	Regional Feasibility - Watershed Governance Feasibility Study (0.4 FTE Water Sustainability Technician)	Position will be posted in April as a student position from May - Aug <b>Student hired and started on May 31, 2021.</b>	Started
37	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. 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>RFP closed in early June, and a contractor will be selected in June.</b>	Started
38	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). Requested a Privacy Impact Assessment (PIA) be completed for CCTV and security system on April 6, 2021 <b>Increased Safety and Security at Mason Rd site (e.g. Security system, CCTV and improved external lighting). June 4 update, waiting for PIA to be completed for CCTV. Email sent to Electrical Contractor for quote on light pole installation.</b>	Started
39	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. <b>As of June 4 we have hired 6 new drivers in the last 6 months. 2 of the drivers are 100% trained and the other 4 are currently still being trained or in the hiring process.</b>	Started
40	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%
41	IS	312	Walton	\$10,000	\$0	Operating Reserves	2020	Mar-21		All	All	Electric Vehicle Maintenance	<b>Project is in planning stage</b>	Started
42	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>Procurement in progress.</b>	Started
43	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

## 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
44	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). Requested a Privacy Impact Assessment (PIA) be completed for CCTV and security system on April 6, 2021. <b>Increased Safety and Security at Mason Rd site (e.g. Security system, CCTV and improved external lighting).</b> Personal Impact Assessment and procurement materials are underway	In Progress 25%
45	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. Part 3 is currently underway and will be completed in Q2 2021 <b>and presented at July ISC meeting</b>	In Progress 75%
46	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. <b>Awaiting confirmation from Procurement re: procurement approach.</b>	Not Started
47	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. <b>To be initiated once a new contract is in place. RFP for landfill engineering consultant services closes July 5.</b>	Not Started
48	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. <b>In initial planning stage.</b>	Started
49	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 <b>of 2 surveys completed in May.</b>	Not Started
50	IS	350	Rosenboom	\$1,500,376	\$338,595	Taxation	2020	Aug-21		All	Sechelt	Sechelt Landfill Ground Disturbance	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. <b>Construction is underway Project completion expected in Q3 2021</b>	In Progress 50%
51	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
52	IS	350	Cooper	\$15,000	\$15,000	Taxation	2021	Nov-21		All	Regional	Regional Solid Waste - WildSafeBC	Contribution for hiring WildSafeBC Program Coordinator for the 2021 season. SCRD 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 SCRD with in-kind support from Wildsafe BC. SCRD awarded Provincial funding for 2021. Position has been posted. <b>2021 Coordinator started in May. Program runs until November.</b>	Started
53	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
54	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
55	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
56	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
57	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
58	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) <b>Delayed until 2022</b>	Not Started
59	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 2011. SWMP update is dependent on decision on long-term solid waste disposal option and required to be updated for that option to be implemented <b>Delayed until 2022</b>	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
60	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 cove <b>Q4 2021 or 2022</b>	Not Started
61	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%
62	IS	365	Walkey	\$5,000	\$0	Operating Reserves	2020	Dec-21		A and SIGD	A	Confined Space Document Review - South Pender 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
63	IS	365	Walkey	\$5,000	\$2,500	Operating Reserves	2020	Dec-21		A	A	Confined Space Document Review - North Pender 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
64	IS	365	Misiurak	\$75,000	\$0	Operating Reserves	2020	Dec-21		A and SIGD	A	North Pender Harbour Water Service - Water Supply Plan	<b>RFP being drafted</b>	<b>Started</b>
65	IS	365	Walkey	\$125,000	\$0	Gas Tax	2020	Dec-21		A	All	Emergency Generator	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. Initial product specifications have been completed. Timing of procurement is dependent on specifications required for anticipated water treatment improvements.	In Progress 25%
66	IS	365	Walkey	\$20,000	\$0	Operating Reserves	2021	Dec-21		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
67	IS	366	Misiurak	\$75,000	\$0	Operating Reserves	2020	Dec-21		A	A	South Pender Harbour Water Service - Water Supply Plan	<b>RFP being drafted</b>	<b>Started</b>
68	IS	366	Walkey	\$50,000	\$12,181	Capital Reserves	2020	Dec-21		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%
69	IS	366	Walkey	\$108,000	\$0	Gas Tax	2021	Dec-21		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 include 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
70	IS	366	Walkey	\$50,000	\$0	Gas Tax	2021	Dec-21		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
71	IS	366	Walkey	\$80,000	\$0	MFA 5-Year	2021	Dec-21		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 <b>Drafting RFP has been initiated</b>	<b>Started</b>
72	IS	366	Misiurak	\$149,500	\$0	Gas Tax	2021			A	A	South Pender Harbour Water Service - McNeil Lake Dam Upgrades	<b>RFP Closed on June 18, 2021</b>	Started
73	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	Project on Hold pending completion of First Nations consultation.	In Progress 75%
74	IS	370	Walkey	\$25,000	\$8,830	Capital Reserves	2020	Apr-21		A, B, D, E, F, F Islands and DoS	E	Cemetery Reservoir Fencing Access	Road work and grading completed, <b>significant challenges with securing fencing contractor</b>	In Progress 75%
75	IS	370	Walkey	\$125,000	\$0	Capital Reserves	2020	Jun-21		A, B, D, E, F, F Islands and DoS	Regional	Regional Pressure Reducing Valve Replacements	PRV's have been purchased and installation is underway.	<b>In Progress 75%</b>
76	IS	370	Walkey	\$25,000	\$6,539	Capital Reserves	2020	Jun-21		A, B, D, E, F, F Islands and DoS	D	Chapman Water Treatment Plant Hot Water Upgrade	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.	In Progress 50%
77	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 <b>ONLY 1 VEHICLE PURCHASE FOR 2021 \$93,000/2. Procurement process underway</b>	<b>In Progress 50%</b>
78	IS	370	Misiurak	\$375,000	\$64,678	Operating Reserves	2020	<b>Jul-21</b>		A, B, D, E, F, F Islands and DoS	Regional	Groundwater Investigation - Phase 2 (Part 2)	<b>Additional scope added and well siting currently underway. Long-term monitoring to continue until Q2 2022.</b>	In Progress 75%
79	IS	370	Edbrooke	\$25,000	\$0	User Fees	2019	Sep-21		A, B, D, E, F and DoS	Regional	Water Sourcing Policy	Project scoping based on current water supply source development status is underway.	Started
80	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)	<b>On hold; design complete, specifications to be finalized</b>	In Progress 75%
81	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%
82	IS	370	Misiurak	\$200,000	\$0	Reserves	2018	<b>Oct-21</b>		A, B, D, E, F and DoS	B, D, DOS	Exposed Water Main Rehabilitation	<b>Tender closed on June 7 and staff are reviewing all proposals submitted.</b>	<b>In Progress 75%</b>

## 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
83	IS	370	Walkey	\$74,125	\$0	Capital Reserves	2021	Oct-21		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
84	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. Initiatives are now being developed as part of the implementation of 2021 Water Public Participation Plan	In Progress 25%
85	IS	370	Edbrooke	\$30,000	\$0	Operating Reserves	2020	Dec-21		A, B, D, E, F, F Islands and DoS	Regional	Bylaw 422 Update	RFP is currently being developed for issuance in Q3 2021.	Started
86	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. Preparations for AAP are underway	Started
87	IS	370	Misiurak	\$1,692,000	\$76,066	Reserves	2020	Dec-21		A, B, D, E, F and DoS	B, D, E, F, DOS	Chapman Water Treatment Plant Chlorination System Upgrade	Consultant completed the final design and project is readying for June tendering	In Progress 75%
88	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%
89	IS	370	Misiurak	\$8,270,000	\$806,783	Capital Reserves / Long Term Loan	2020	Dec-21		A, B, D, E, F, F Islands and DoS	F	Groundwater Investigation - Phase 4A - Church Road	Final construction documents completed. Tendering contingent upon water license issuance. Ongoing discussions work province on FN consultation and ToG-water rights	In Progress 75%
90	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
91	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
92	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%
93	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%
94	IS	370	Walkey	\$250,000	\$0	Capital Reserves	2020	Dec-21		A, B, D, E, F, F Islands 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
95	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 underwayStaff currently drafting RFP.	Started
96	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%
97	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 life 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 repairsDrafting RFP has been initiated	Started
98	IS	370	Rosenboom	\$25,000	\$12,067	Reserves	2020	Jun-22		A, B, D, E, F and DoS	Regional	Implementation of shisháh Nation Foundation Agreement	Resolution 266/19 No. 7 - Foundation Agreement	In Progress 75%
99	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	AAP is underway to secure the electoral approval for the Long-Term Loan for this project	Started
100	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	On hold, design to be completed pending sufficient engineering capacity	Not Started
101	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	RFP being drafted	Not Started
102	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	RFP being drafted	Not Started
103	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	Ongoing work to fill in data gaps, RFP in draft form	Not Started
104	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	RFP Closed on June 18, 2021	Started
105	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	RFP draft complete, to be released in Q3 2021	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
106	IS	381	Walkey	\$7,429	\$0	Operating Reserves / Grant	2020	Jun-21		A	A	Feasibility Study Greaves Wastewater Service Area	Feasibility study on future infrastructure improvements is underway. Contractor has been to site and staff are awaiting draft documents <b>Awaiting final reports</b>	In Progress 75%
107	IS	382	Misiurak	\$40,000	\$33,290	Reserves	2021			E	E	Woodcreek Waste Water Treatment Plant - Sand Filter Remediation	<b>Draft ITT completed. Tendering on hold pending a successful notification and receipt of the Federal Grant.</b>	In Progress 75%
108	IS	382	Misiurak	\$20,000	\$6,003	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. <b>Included being draft ITT documents</b>	In Progress 25%
109	IS	386	Walkey	\$20,000	\$8,652	Operating Reserves	2020	Aug-21		A	A	Lee Bay Wastewater Treatment Plant - Collection System Repairs	During CCTV review a pipe segment and manhole have been identified in the collection system needing repairs. Some repairs have been completed.	In Progress 50%
110	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)	Staff are proceeding with repairs and upgrades to the collection system to reduce infiltration. Further analysis of various sections of collection system is underway.	In Progress 50%
111	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
112	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
113	IS	390	Walkey	\$7,439	\$0	Operating Reserves / Grant	2020	Jun-21		A	A	Feasibility Study Merrill Wastewater Service Area	Feasibility study on future infrastructure improvements is underway. Contractor has been to site and staff are awaiting draft documents <b>Awaiting final reports</b>	In Progress 75%
114	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 <b>Project to be completed in Q3 2021.</b>	In Progress 25%
115	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. <b>Several assessments completed and repairs made, additional repairs and upgrades are being planned and required materials obtained.</b>	In Progress 25%
116	IS	152 / 153	Cooper	\$42,944	\$0		2020			B, D	B, D	Manual Curbside Collection Service Establishment Area B / D	Report forthcoming to April 12, 2021 ISC. <b>Follow-up report on June 10, 2021 ISC</b>	Started
117	IS	365 / 366 / 370	Walkey	\$40,000	\$0	Operating Reserves	2021	Jun-21		A, B, D, E, F, F	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. <b>RFP being developed</b>	Started
118	IS	365 / 366 / 370	Edbrooke	\$50,000	\$0	Operating Reserves	2021	Sep-21		A, B, D, E, F, F	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. Kick-off meeting occurred March and implementation scheduled for June. <b>Developing criteria for a the CRM Management Tool, in collaboration with IT.</b>	Started
119	IS	365 / 366 / 370	Walkey	\$30,000	\$0	Operating Reserves	2021	Oct-21		A, B, D, E, F, F	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
120	IS	365 / 366 / 370	Edbrooke	\$33,000	\$0	User Fees	2021			A, B, D, E, F, F	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
121	IS	365 / 366 / 370	Edbrooke	\$60,000	\$5,316	User Fees	2020	Jun-21		All	Regional	Metering Program 2: Water Meter Data Analytics	<b>Project has been initiated resulting from hiring new staff</b>	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
122	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
123	IS	383 / 384 / 385 / 387 / 388 / 393	Walkey	\$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
124	IS	384 / 385	Walkey	\$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
125	PCD	136	Shay	\$20,000	\$0	Operating Reserves	2021			All	Regional	Regional Sustainability Services - Building Adaptive and Resilient Communities	ICLEI Building Adaptive and Resilient Communities Framework started. Strategic 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. <b>Partnership initiated, specific activities being integrated into annual workplan.</b>	In Progress 25%
126	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 following the Global Protocol for Community-Scale Greenhouse Gas Emission Inventories. <b>Being prepared for tender.</b>	Started
127	PCD	222	Treit	\$114,850	\$0	Grant	2020			All	Regional	Regional Sunshine Coast Wildfire Protection Plan	Draft plan has been received.	In Progress 75%
128	PCD	222	Treit	\$24,635	\$0	Grant / Operating Budget	2020			All	Regional	Emergency Operations Centre / Mass Communications Project	Currently training with system.	In Progress 75%
129	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%
130	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. <b>Letter inviting partnership sent to Squamish Nation.</b>	Not Started
131	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 <b>Scope prepared. Awaiting recruitment of technician.</b>	Started
132	PCD	400	Robinson	\$24,000	\$18,920	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; Foundation is prepared on-site. Materials and services ordered. Currently awaiting delivery and install <b>Pad prepared on-site. Delivery and install complete. Currently awaiting final skim coat to be applied by contractor in early Q3.</b>	In Progress 75%
133	PCD	400	Robinson	\$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 in final review stage. once approved will be proceeding with purchasing to tender project early Q3 2021.</b>	In Progress 25%
134	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. <b>Tendered. In evaluation process.</b>	Started
135	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 refining. <b>Focused time being applied to this project to finish draft.</b>	In Progress 75%
136	PCD	613	Robinson	\$1,272,500	\$570,116	Capital Renewal Fund	2019	2021/2022		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). SCA Plant Upgrade MCC Panel now completed but not invoiced. SAC UV light work completed and have been invoiced for \$43,223.00. <b>Progress invoice for \$101,487 received for SCA MCC panel project, one minor deficiency and documents pending. 35 projects started and at various stages of progress from tendering to substantial completion.</b>	In Progress 50%
137	PCD	615	Robinson	\$25,000	\$14,566	Operating Reserves	2020	May-21	May-21	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. Site work complete. Just waiting for the draft report from the contractor. <b>Draft reports received, reviewed and return to consultant for revision. Final reports have been submitted by consultant. Consultant to review staff report for accuracy. Final invoice pending.</b>	In Progress 75%
138	PCD	615	Robinson	\$5,000	\$0	Taxation	2021	Aug-21		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, GDFA, SAC, SCA. <b>Procurement process started for fire safety systems maintenance .</b>	In Progress 25%

## 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
139	PCD	615	Robinson	\$13,000	\$1,264	Taxation	2020	Sep-21		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. No change to progress but budget now shows as \$11,736 and expended zero dollars so far in 2021.	In Progress 25%
140	PCD	615	Robinson	\$166,500	\$25,457	Operating Reserves	2020	Sep-21		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. RFP for SAC Baffles and Lights has now been completed and will be going to tender. <b>SAC Baffles and Lights tender process completed, contract signing in progress. Project on track for completion Sept 2021. SCA parking lot lighting not started.</b>	In Progress 50%
141	PCD	615	Robinson	\$180,200	\$0	MFA 5-Year / Taxation	2021	Sep-21		B, D, E, F, DoS, 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. <b>RFP posted and closed, one bid received. Award report going to board June 2021</b>	In Progress 25%
142	PCD	615	Robinson	\$4,000	\$0	Taxation	2021	Sep-21		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. <b>Procurement process started for development of water systems management plans.</b>	Started
143	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. Grant Applications were submitted. <b>Two grant applications submitted for wall panel project both still under review.</b>	Started
144	PCD	615	Robinson	\$60,000	\$0	Taxation	2021	Dec-21		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
145	PCD	615	Donn/Robinson	\$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. Currently waiting for final billing and order delivery. <b>Additional work was required to confirm actual sizing. We are at the ordering stage now. Discussing with Purchasing the process they want used for this item as we are also assisting the Swim Club.</b>	In Progress 75%
146	PCD	615	Donn	\$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. <b>Project team established and purchasing has been engaged to begin procurement process.</b>	Started
147	PCD	615	Donn	\$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. <b>Purchasing has been engaged and RFP development is underway.</b>	Started
148	PCD	625	Robinson	\$1,000	\$0	Operating Reserves	2021	Sep-21		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. <b>Procurement process started for development of water systems management plans.</b>	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
149	PCD	625	Donn	\$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. Project Team established and purchasing has been engaged to begin procurement process.	Started
150	PCD	625	Donn	\$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. Purchasing has been engaged and RFP development is underway.	Started
151	PCD	625	Donn	\$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
152	PCD	650	Robinson	\$32,370	\$1,023	Operating Reserves	2019	Jun-21	Jun-21	All EA including Islands	F	Goodwin House Removal	Demolition and removal of the surplus vacant building at Shirley Macey Park. Project tendered and evaluation underway. <b>Project complete. Final invoicing currently in progress late Q2 2021.</b>	In Progress 75%
153	PCD	650	Robinson	\$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. COVID-19 delayed community-led delivery of this portion of the project until summer/fall 2021.	Started
154	PCD	650	Robinson	\$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. Staff have started researching and are currently working with Purchasing to develop a scope and advertise for available pricing. Fleet services is working with parks in Q2 to develop RFP.	In Progress 25%
155	PCD	650	Robinson	\$9,410	\$6,114	Taxation	2015	Oct-21	Apr-21	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 SCRD parks. <b>Project complete. Final invoicing still to occur.</b>	In Progress 75%
156	PCD	650	Robinson	\$5,192	\$3,847	Taxation	2017	Nov-21	Apr-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. Woodburn bridge repair scheduled 2021 to complete project. <b>Project complete. Final invoicing underway.</b>	In Progress 75%
157	PCD	650	Robinson	\$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. <b>Set to review scope and work plan with Facility Services end of Q2.</b>	Not Started
158	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. Beginning to draft tender documents. Next steps are to review scope with manager and GM and determine appropriate course. Questions about site suitability and extend of modular construction.	Started
159	PCD	650	Robinson	\$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. <b>Meeting set for early Q3 with partner CMBTA on next steps.</b>	Started
160	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. <b>Staff report coming regarding next steps on this project and community feed back results.</b>	Not Started
161	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%
162	PCD	680	Robinson	\$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; UTV repairs complete but confirming invoicing. Snowmobile procurement underway; supply chain delays in 2020-2021. <b>Expected Q4 2021.</b>	In Progress 50%
163	PCD	680	Robinson	\$33,500	\$0	Operating Reserves	2020	Sep-21		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>Parks planning and operations have begun work on the design, purchase and install of minor capital items in Q2 2021.</b>	In Progress 25%
164	PCD	680	Robinson	\$25,000	\$20,229	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%

COMPLETED

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date) Final Cost	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	% Complete
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	CA	110	Buckley	\$18,794	\$0	Operating Reserves	\$2,020			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. Platform soft-launch as Let's Talk SCRD was April 12 - full roll-out on public site April 21.	Completed
2	CA	115	Parker	\$10,000	\$10,000	Reserves	2019		Jun-21	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.	Completed
3	CA	210	Michael	\$2,839	\$0	Taxation	2019		Jun-21	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. <b>Complete.</b>	Completed
4	CA	216	Daley	\$7,000	\$0	Operating Reserves	2020			B	B	Facility Audit Report	Completed	Completed
5	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
6	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
7	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
8	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
9	IS	350	Cooper	\$10,000	\$0	Taxation	2020			All	Sechelt	Share Shed Sinkhole Repairs	Being completed as part of larger Ground Disturbance Project.	Completed
10	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. Completed via budget adoption.	Completed
11	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]. Completed via budget adoption.	Completed
12	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. Completed via budget adoption.	Completed
13	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. Completed via budget adoption.	Completed
14	IS	366	Misiurak	\$250,000	\$106,490	Reserves	2019	Mar-21		A	A	Mark Way / Chris Way / Bargain Harbour Road Water Main Replacements	Project Complete	Completed
15	IS	370	Misiurak	\$200,000	\$138,015	Operating Reserves	2020	Feb-21		A, B, D, E, F, Islands and DoS	B	Groundwater Investigation - Phase 3 - Grey Creek	Results were presented at January 20, 2021 Special Infrastructure Services Committee meeting	Completed
16	IS	370	Misiurak	\$94,229	\$11,363	Reserves	2018	Mar-21		A, B, D, E, F and DoS	F	Langdale Well - Pump Station Upgrade	Replacement pump, motor and piping installed. Well has been cleaned and redeveloped. <b>Project Commissioning was successfully completed and project is in close out.</b>	Completed
17	IS	370	Walkey	\$200,000	\$136,318	Short Term Debt	2020	Mar-21		A, B, D, E, F, Islands and DoS	All	Equipment Purchase - Excavator and Trailer	Excavator and Trailer have been purchased and are in use.	Completed
18	IS	370	Misiurak	\$175,000	\$0	Capital Reserves	2020			A, B, D, E, F, Islands and DoS	F	Langdale Pump Station (Phase 2)	Upgraded pump station was <b>successfully completed and project is in close out.</b>	Completed
19	IS	322-342	Rosenboom	\$4,277	\$0	Taxation	2021		Jun-21	Various	Various	Various Street Lighting - Transition to LED-streetlights	Rate increase to fund capital investment for transition to LED-lights.	Completed
20	IS	365/ 366 / 370	Walkey	\$25,000	\$23,885	Operating Reserves	2020	Jan-21		All	Sechelt	Mason Road Utility Building Space Planning	Completed	Completed
21	IS	381-388 and 390-395	Rosenboom	\$44,620	\$0	User Fees	2021		Jun-21	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.	Completed

Jun-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
22	PCD	222	Treit	\$16,300	\$0	Grant	2020			All	Regional	Emergency Support Services ESS 20/20 Project	All Equipment has been purchased.	Completed
23	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. Award issued and purchase early October 2020. Exploring options for equipment sharing with regional sports field partners. Equipment purchased and invoice received. Equipment in use for regular sports field operations.	Completed
24	PCD	680	Robinson	\$0	\$0	User Fees / Taxation	2021	Jun-21	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 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. <b>Project completed.</b>	Completed
25	PCD	210 / 212 / 216 / 218	Treit	\$71,830	\$0	Grant and Capital Reserve	2020		May-21	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>All purchases complete and received. Final report to UBCM is pending.</b>	Completed
26	VARIOUS	310 / 312 / 370 / 650	Walton	\$24,000	\$0	Capital and Operating Reserves	2020		Jun-21	All	Regional	Replacement of Mason Road Gate	Contract awarded in Q4 2020, <b>installation has occurred Q1 2021</b>	Completed

## 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	
4	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	6
2020	60
2021	87
<b>TOTAL</b>	<b>164</b>

## % Complete Summary

Not Started	49	25.8%	Work has not been started for project.
Started	57	30.0%	Work is in preliminary stages.
In Progress 25%	19	10.0%	Up to 25% progress
In Progress 50%	13	6.8%	Up to 50% progress
In Progress 75%	26	13.7%	Up to 75% progress
Completed	26	13.7%	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 evolved into a new project and is referred to in status column (line number)
<b>TOTAL</b>	<b>190</b>	<b>100%</b>	

## DEFINITION

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

---

**TO:** Corporate and Administrative Services Committee – June 24, 2021

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

**SUBJECT:** **PROCUREMENT POLICY UPDATE - TENDER BID AWARD REPORTS**

---

### RECOMMENDATION(S)

**THAT the report titled Procurement Policy Update - Tender Bid Award Reports be received;**

**AND THAT the amendments to the Sunshine Coast Regional District's Board Procurement Policy be approved as presented or amended.**

---

### BACKGROUND

At the Sunshine Coast Regional District (SCRD) Regular Board meeting of March 11, 2021, resolution 071/21 was adopted:

Tender Bids **It was moved and seconded**

THAT staff investigate options to include additional information within contract award reports, such as the names and tender amounts for all considered bidders, and report back to a future Committee meeting.

Further at the SCRD Regular Board meeting of April 8, 2021, resolution 112/21 was adopted:

Tender Bids **It was moved and seconded**

THAT the report titled Tender Bid Award Reports be received for information;

AND THAT Option 2 to include bidder names and amounts for contracts over \$100,000 on reporting to the Board be implemented;

AND FURTHER THAT an amended Procurement Policy 3-1200-5 (Section 9.5 Award Reports) be brought forward to a future Committee.

The purpose of this report is to update the Procurement Policy to allow for information such as bidder names and tender amounts to be included in Board Award Reports for contracts over \$100,000.

### DISCUSSION

As part of the discussion to amend the Procurement Policy the SCRD Board chose to implement Option 2 as follows:

*Option 2* Include the bidder names and amounts for contracts over \$100,000

This “could” be done. It would require a modification to section 9.5 of the Board Policy and current solicitation documents and would raise the risk profile in terms of release of public information and may not provide additional context to assist with board decision making where price is only one of many factors being evaluated.

The attached Procurement Policy Section 9.5 Awards of the Procurement Policy has been revised to allow the flexibility to release bidder names and amounts in Board Award reports over \$100,000.

*Timeline for next steps or estimated completion date*

Once the updated Procurement Policy is approved, there will be a transition period until September 2021 for procurement processes that are already in progress, resulting in some reports not having this disclosed bid information during this transition phase.

*Communications Strategy*

Staff will update the solicitation documents to disclose that participants overall price and company name may be publicly disclosed; noting that written consent is required from those contractors or sub-contractors who are identified as individuals rather than organizations. Otherwise, this information is not released.

## STRATEGIC PLAN AND RELATED POLICIES

The Procurement Policy reflects the Boards Strategic Plan strategies of social equity and the Board’s Financial Sustainability Policy.

## CONCLUSION

Staff has drafted a revised Procurement Policy that includes suggested revisions from the April 8, 2021 Board Meeting. This updated policy is for the Board’s review and consideration.

## Attachments

Attachment A: SCRD Procurement Policy

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





## Board Policy Manual

### Corporate Services

<b>Section:</b>	<b>Equipment &amp; Supplies</b>	<b>3</b>
<b>Subsection:</b>	<b>Assets &amp; Procurement</b>	<b>1200</b>
<b>Title:</b>	<b>Procurement Policy</b>	<b>5</b>

## 1. PURPOSE

The purpose of this policy is to ensure that all goods, services and construction are acquired in a competitive, fair and open manner, and that the process is efficient, accountable and provides the best value for the community.

The Sunshine Coast Regional District (SCRD) is committed to working with the vendor community on opportunities for sharing ideas and feedback to help improve the procurement process and make it easier for vendors to do business with the SCRD.

The policy will support the SCRD strategic objectives while ensuring that we meet the requirements under the *Community Charter*, *Local Government Act*, various trade agreements, *Freedom of Information and Protection of Privacy Act*, district bylaws, public sector procurement standards and competitive bidding law.

## 2. SCOPE

This policy applies to all SCRD services (functions) and to all acquisitions and purchases made by SCRD officers, employees and volunteers.

No employee or officer may purchase or enter into Contracts or dispose of anything owned by the SCRD unless the Board has delegated such authority to the employee or officer in SCRD Delegation Bylaw No. 710, 2017 and amendments thereto.

## 3. POLICY STATEMENT

The SCRD's primary goal in the procurement process is to attain best value using processes that are competitive, open, transparent and non-discriminatory. Where possible, the SCRD will give preference to the purchase of goods, services and construction that minimize adverse environmental impacts and greenhouse gas emissions and that promote recycling, re-use and reduction of waste and promotes a healthy economy. Purchasing staff will review and modify evaluation criteria and weightings will vary by contract. The criteria will be specific to the nature of the procurement and clearly stated in the procurement documents to include environmentally and socially responsible options or criteria to be considered along with price and performance.



## Board Policy Manual

### Corporate Services

---

---

#### DEFINITIONS

**Best Value:** means the optimal combination of total cost, performance, local knowledge, environmental, social sustainability, reduced carbon dependency, and reduced waste.

**Board:** refers to the elected officials that make up the SCRD Board of Directors.

**Contract Amendment:** means any change to a term, condition or other Contract provision, including a Change Order.

**Formal Competitive Process:** means a procurement method used to acquire goods and services through a solicitation for bid submissions that is open to more than one supplier and includes, but is not limited to, an invitation to tender, a request for proposals and request/invitation to quote.

**Informal quote:** means a request from one or more sources for pricing on specific goods or services without a solicitation for bid submissions and that is not binding on either party.

**Invitational bidding:** means a competitive bidding process that is directed to specific vendors.

**Living Wage:** means the hourly wage established by the Living Wage for Families Campaign from time to time, which includes: (i) direct wages; and (ii) the value of any non-mandatory benefits such as paid sick leave, and extended health benefits.

**Lobbying:** means any attempt to influence any determination by a public official, staff or entity working with a public official, related to a governmental procurement.

**Local Area:** is defined as the SCRD.

**Local Vendor/Bidder:** a local vendor must have a physical address within the local area and must possess a valid business license, if required by the area and have a principal business office, or satellite with at least one full time employee, located in the local area.

**Open competitive bidding process:** means a competitive bidding process in which bid submissions are solicited by public advertisement and that is open to all interested suppliers.



## Board Policy Manual

### Corporate Services

---

---

**Sustainability:** a state in which the needs of the present generation are met without compromising the ability of future generations to meet their own needs.

**Tender:** any request or invitation for a bid (for example, requests for proposal, requests for expressions of interest, invitations to tender, invitations to quote, and invitations to offer).

**Trade Agreements:** New West Partnership Trade Agreement ("NWPTA"), the Canadian Free Trade Agreement ("CFTA"), Comprehensive Economic and Trade Agreement (CETA) and other applicable trade agreements.

**Volunteer:** a person who gives his or her services without any express or implied promise of remuneration.

## 4. AUTHORITIES AND RESPONSIBILITIES

Procurement transactions must be within the scope of the Board approved annual financial plan and must only be initiated and executed by persons authorized to acquire and purchase goods and services within the authorized purchasing limits as set out in the SCRD Delegation Bylaw ("Authorized Staff"). Authorized Staff must only authorize procurement transactions that are within the signing authority limits set out in the SCRD Delegation Bylaw.

### 4.1 Employees

All departments, employees, volunteers of the SCRD are responsible for following the approved Procurement Policy and all related Procedures.

### 4.2 Purchasing

The Purchasing Division is responsible for the facilitation of all aspects of the Procurement Policy, by providing professional procurement advice, the administration and overseeing of all calls for bids, resulting contracts and ensuring compliance with the terms and conditions of those calls.

This division is also responsible for the standardization of all procurement procedures, the monitoring of compliance with this policy and notifying managers of non-compliance.



## **Board Policy Manual**

### **Corporate Services**

---

---

#### **4.3 Management**

SCRD Management is responsible for the administration of the Procurement Policy and Procedures.

#### **4.4 Board**

The authority for expenditures is the current year of the Financial Plan, which the Board has adopted or amended.

### **5. METHODS OF PROCUREMENT AND THRESHOLDS**

The Purchasing Division will be able to select the most appropriate process for the requirement, taking into account the discussions at the planning phase.

The following threshold will guide the method of procurement used to purchase goods, services or construction.

<b>Estimated Thresholds</b>	<b>Method</b>
<b>Goods and Services</b>	
Less than \$5,000	Small Purchase Guidelines
Less than \$10,000	Informal Process
\$10,000 to \$50,000	Invitational Bid Process or Formal Competitive Process (RFP, ITQ, RFSO)
Greater than \$50,000	Formal Competitive Process (RFP, ITQ, RFSO)
<b>Construction</b>	
Less than \$100,000	Invitational Bid Process or Formal Competitive Process (RFP, ITT)
Greater than \$100,000	Formal Competitive Process (RFP, ITT)



## Board Policy Manual

### Corporate Services

The chart below identifies the most popular Procurement Methods. There are also other processes that may be used in conjunction with the primary methods, for example, a two-envelope process where qualifications are evaluated separately and prior to the financial information being opened and evaluated.

Procurement Method	Purpose	Risks
Request for Information (RFI)	Used to gather information that can help in the development of a future solicitations. No contract results from this process.	Cannot be awarded
Request for Expression of Interest (EOI)	Used to solicit vendors interest in helping achieve business outcomes. May be used as a marketing tool for future opportunities.	Cannot be awarded
Request for Pre-Qualification (Pre-Qual)	Used to pre-qualify vendors who are interested in a current or future opportunity (preferred list).	No commitment of price
Request for Quote (RFQ)	Completed relatively quickly. Used to make a single purchase. Detailed specifications are essential and awarded to lowest compliant bid.	Decision made on price only
Request for Tender (RFT)	More complex requirements than quotation. Detailed specifications are essential. Must be awarded to lowest compliant bid.	Decision made primarily on price. Takes time to develop documents.
Request for Proposal (RFP)	Usually used on projects of significant value, complexity and risk. Evaluation criteria need to be developed and evaluation process defined.	Significantly longer time to develop, depending on complexity
Direct Award (Sole Source)	Used when only one supplier can supply the products or services needed (may involve a Trade Agreement exemption).	Not competitive, cannot demonstrate value for money
Negotiated Request for Proposal (NRFP)	Contemplates a negotiated process after ranking submission.	May bear high administrative costs. Non-binding nature means everything is negotiable. Requires solid negotiating skills



---

---

## **6. EXEMPTIONS FROM PROCUREMENT PROCESSES**

Any requirement for goods or services, not falling under the categories identified below, should be submitted to a procurement process. Occasionally, there may be a need for exemptions from the regular procurement process and direct or sole/single source award to a supplier.

Any request for an exemption to the procurement process must be signed off by the Manager, Purchasing and Risk Management and the Chief Financial Officer. Unless the identified requirement falls under the categories identified in Appendix A from being excluded from the Procurement Policy.

### **6.1 Unforeseeable Emergency**

An emergency purchase occurs when a situation creates an immediate and serious need. A key element is that the emergency is unforeseen and could not be predicted in advance. The expiry of a contract does not qualify.

### **6.2 One Qualified Vendor**

When it has been proven that only one vendor is qualified and available to provide the goods and/or services. Examples of such proof could be:

- (i) To ensure compatibility with existing products, facilities or services, to recognize exclusive rights, such as exclusive licenses, copyright, and patent rights, or to maintain specialized products that must be maintained by the manufacturer or its representative.
- (ii) Where for technical reasons, there is an absence of competition and goods or services can be supplied by a particular supplier and no alternative substitute exists.
- (iii) For the procurement of goods or services, the supply of which is controlled by a supplier that is a statutory monopoly.

The level of proof required often does not exist. In this case, the procurm Division may be required to issue a Notice of Intent depending on the value of the contract.



### **6.3 Security/Confidential or Privileged Nature**

When the acquisition is of a confidential or privileged nature and disclosure through an open process could reasonably be expected to compromise the SCRD or other government confidentiality, cause economic disruption or be contrary to the public interest.

## **7. VENDOR RELATIONSHIPS**

### **7.1 Supplier Performance**

Authorized Staff and the department responsible for a procurement transaction will maintain records of supplier performance. The information will be used to ensure contract compliance, to supplement a subsequent prequalification process or to justify a subsequent award to other than the low bidder where it can be demonstrated that such records are part of the evaluation process and criteria.

### **7.2 Vendor Debriefing**

When a procurement transaction is awarded using a formal competitive process, unsuccessful vendors are entitled to a debriefing upon request to obtain feedback on the strengths and weaknesses of their bids.

### **7.3 Vendor Complaints**

All vendor complaints, whether directed to an elected official, the Chief Administrative Officer or a member of staff shall be referred to the Manager, Purchasing and Risk Management and dealt with as outlined in Appendix B.

## **8. ETHICAL CONSIDERATIONS**

### **8.1 Lobbying**

A Vendor must not attempt to influence the outcome of a procurement process by engaging in lobbying activities. Any attempt by the Vendor to communicate, for this purpose directly or indirectly with any employee, Contractor or representative of the SCRD, including members of the evaluation committee and any elected officials of the SCRD, or with the media, may result in disqualification of the Proponent.



## **8.2 Conflict of Interest**

No member of the Board, employee or volunteer shall have any direct or indirect pecuniary interest in any competitive bid or arrangement for the supply of goods, services or construction to the SCRD, unless it is first disclosed by the person submitting the bid or supplying the goods, services or construction. All competitive bid documentation must include a section that requires suppliers to disclose any actual or potential conflicts of interest and existing business relationships it may have with the SCRD, its elected or appointed officials or employees prior to submission of the bid.

## **9. METRICS AND REPORTING**

### **9.1 Financial performance metrics**

Staff will report quarterly to the Corporate and Administrative Services Committee on all new contracts entered into with a value between \$50,000 and \$100,000.

### **9.2 Vendor related performance metric**

Staff will report annually to the Corporate and Administrative Services Committee on the number of supplier and/or Contractor performance evaluations formally completed per year for contracts over \$50,000.

### **9.3 Procurement efficiency performance metric**

Staff will report annually to the Corporate and Administrative Services Committee on the number of exceptions to the Procurement Policy.

### **9.4 Contract Award**

Staff will pro-actively release contract award information on the SCRD website after a contract has been executed.

### **9.5 Award Reports**

Staff will publicly report award recommendations to the Board for contracts over \$100,000. These award recommendation reports for evaluated solicitations, will include the company names of all the unsuccessful respondents and aggregated pricing.





## **9.5 Award Reports (cont'd)**

In drafting these reports staff will reference the Province of BC's Guidance for the Release of Information Related to the Competitive Procurement Process. Staff will ensure that this disclosure requirement is in the solicitation documents and that written consent has been provided from contractors or sub-contractors who are identified as individuals rather than organizations. Otherwise, this information will not be released.

## **10. SUSTAINABLE SOCIAL PROCUREMENT**

The SCRD will promote procurement processes and make decisions that are consistent with the strategic goals and objectives of the SCRD.

### **10.1 Local economic development**

Within the limits set out by applicable trade legislation, the SCRD will seek to identify procurement opportunities that support the development of a sustainable local economy.

While no local preference policies are permitted, by practicality, any small value and low dollar purchases would normally be made in the Local Area.

The Regional District recognizes the importance of economic development within the Sunshine Coast communities it serves. With this in mind, should all economic, environment and social requirements of the procurement be equal, the contract shall be awarded to the local bidder.

In the case of a tie bid of local bidder or where only non-local bidders have tie bids, the Manager, Purchasing and Risk Management shall request the tie bidders to submit a final offer.

The SCRD where applicable, may choose to include in the Tender evaluation criteria a requirement for the Vendor's employees be paid a Living Wage for performing the Tendered services.

### **10.2 Environmental values**

The SCRD will use, where appropriate, an evaluation model that incorporates the Total Cost of ownership of products and services including the environmental benefits which may include sourcing with minimal packaging, sustainable products and services with low environmental impact (where reasonably quantifiable).



These costs will be factored into the vendor pricing, evaluation and selection process.

Staff are encouraged to develop and participate in opportunities to partner with local government entities and businesses in the Local Area to provide awareness of the goods and services the SCRД procures.

## **11. GENERAL APPLICATIONS**

### **11.1 Asset Disposal**

When replacing assets through a Tender process, consideration to the disposal of the current asset will be incorporated in the Tender document and be consistent with the asset disposal process.

### **11.2 Direct Award Sole Sourcing**

When a contract valued at \$75,000 or more is intended to be awarded on the basis that there is only one vendor that can provide the goods/services required, and cannot be strictly proven or a specific exemption is not available under the Trade Agreements, a Notice of Intent must be posted on BC Bid.

### **11.3 Emergency Purchases**

In the event of a natural disaster where it is impossible to obtain the necessary authority in a timely manner, the Chief Administrative Officer or Chief Financial Officer shall have the authority to bypass policy and procedures. All such purchases shall be reported as soon as possible to the SCRД Board Chair.

### **11.4 Contract Renewals / Extensions**

Contracts may only be Extended where one of the following conditions are met:

- (i) The Extension option was included in the Tender document.
- (ii) The Extension is a Permitted Sole Source.
- (iii) There is (or is about to be) a new Tender for the goods or services being provided under the expiring Contract and the Extension is approved by the Manager, Purchasing and Risk Management so as to provide time to complete the new Tender.



### **11.5 Increase to an Existing Contract or Purchase Order**

Increases to the value of an existing contract or purchase order must only be approved by the authorized staff person that approved the award and only if the total amount of the contract or purchase order, including the increase, is within that authorized staff person's signing authority limit and within the project budget as set out in the approved financial plan.

### **11.6 Right to Reject Bids**

Notwithstanding the provisions of this policy, the SCRD shall have the right to reject the lowest or any bid at its absolute discretion. The SCRD also reserves the right to cancel or reissue bid documents in the original format or modified as best suits the requirements of the SCRD.

### **11.7 Transaction/Contract Splitting**

Staff must not prepare, design or otherwise structure a procurement, select a valuation method or divide procurement requirements in order to avoid the obligations with the policy, purchasing procedures or the Trade Agreements.

### **11.8 Worksafe BC**

All contracts for service to be provided on SCRD property require the Contractor to provide proof of registration, where applicable, and remain in good standing with WorkSafeBC throughout the term of their contract. Contractors may be required to provide clearance letters before and after performing work for the SCRD. In the event the Contractor is not eligible for registration with WorkSafeBC for reasons other than workplace safety performance, the SCRD may register the Contractor and pay the applicable WorkSafeBC premiums, at the Contractor's expense.

Approval Date	September 12, 2019	Resolution	2018/19 Rec. 13
Amendment Date		Resolution	
Amendment Date		Resolution	
Amendment Date		Resolution	



## **Appendix A Purchasing Policy List of Exemptions**

---

1. Training and Education:
  - Conferences, Conventions and Tradeshow
  - Newspapers, Magazines and Periodicals
  - Memberships
  - Seminars and Workshops
2. Refundable Employee / Other Expenses:

<ul style="list-style-type: none"><li>- Advances</li><li>- Courses</li><li>- Entertainment</li><li>- Miscellaneous Non-Travel</li></ul>	<ul style="list-style-type: none"><li>- Meal Allowances</li><li>- Travel Expenses</li><li>- Hotel Accommodation</li><li>- Refunds: tax, recreation, permits</li></ul>
---	---
3. Employer's General Expenses:
  - Payroll Deduction Remittances
  - Grants to Agencies
  - Medical and Dental Expenses
  - Debenture Payments
  - Payment of Damages
  - Tax Remittances
  - Sinking Fund Payment
  - Employee Income
  - Board Member's Discretionary Funds
  - Real Property-including land, building, leasehold interest, easements, encroachments
  - Licenses (vehicles, elevator, etc.)
  - Charges to or from other government or Crown corporations
  - Bank Charges and Underwriting Services where covered by agreements
4. Professional and Special Services:

<ul style="list-style-type: none"><li>- Committee Fees</li><li>- Witness Fees</li><li>- Court Reporter's Fees</li><li>- Honoraria</li></ul>	<ul style="list-style-type: none"><li>- Arbitrators</li><li>- Discoveries (legal)</li><li>- Legal Services</li><li>- Performing Artists</li></ul>
---	---
5. Utilities

<ul style="list-style-type: none"><li>- Water and Sewage Charges</li><li>- Power</li></ul>	<ul style="list-style-type: none"><li>- Telephones</li><li>- Cable Television and Internet</li></ul>
--	--
6. Miscellaneous (under \$5,000)
  - Print, Television and Radio media advertising accounts



## **Appendix B**

### **Vendor Complaint Procedure**

---

#### **1. PURPOSE:**

This procedure is to define the guidelines for handling complaints that are resolvable and are not a matter where litigation has started or before a competent court. This procedure is not intended in any way to delay or restrict the Regional District in exercising its normal course of business.

All vendors complaints, whether directed to an elected official, the Chief Administrative Officer or a member of staff shall be referred the Manager, Purchasing and Risk Management to be dealt with in accordance with these guidelines.

#### **2. PROCEDURES:**

Vendors will be encouraged to resolve problems directly with the Procurement staff wherever possible as many problems can be resolved before a complaint is formalized.

A complaint refers to a written objection submitted by a vendor regarding a bid solicitation, contract award or proposed contract for goods, services or construction.

Complaints must contain written details of the issue and the resolution being requested. Complaints submitted or referred to the Manager, Purchasing and Risk Management shall be reviewed to determine if further action is warranted.

Complaints may be submitted during the competitive process and up to 30 business days after the contract award is posted.

Complaints may be resolved, dismissed or withdrawn\*. If the complaint is dismissed, the Manager, Purchasing and Risk Management will notify the vendor of their right to appeal the decision to the Chief Administrative Officer.

Disputes that are litigious in nature will be referred directly to Legal Services.

The Manager, Purchasing and Risk Management will respond formally to vendor complaints within 21 business days.

\* Resolved - the vendor is satisfied with the explanations / solution provided by the Regional District.

\* Dismissed - the Manager, Purchasing and Risk Management concludes that the complaint is without merit.

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

---

**TO:** Corporate and Administrative Services Committee – June 24, 2021

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

**SUBJECT:** FINANCIAL REPORTING REQUIREMENTS  
STATEMENT OF FINANCIAL INFORMATION, YEAR ENDED DECEMBER 31, 2020

---

### RECOMMENDATIONS

**THAT** the report titled Financial Reporting Requirements – Statement of Financial information, Year Ended December 31, 2020 be received;

**AND THAT** the Statement of Financial Information for the year ended December 31, 2020 be approved as presented;

**AND FURTHER THAT** this recommendation be forwarded to the June 24, 2021 Regular Board Meeting.

---

### BACKGROUND

The purpose of this report is to meet the legislative requirements for reporting of the Sunshine Coast Regional District's (SCRD) financial information.

Pursuant to Section 376 of the *Local Government Act*, by June 30 in each year, a regional district must hold a public meeting for the purpose of presenting the statement of financial information (SOFI) for the preceding year. The information must also be available for public inspection, which will be available online and by appointment at the SCRD office during regular office hours. This information includes:

- (a) the audited financial statements;
- (b) the reporting of remuneration and expenses.

Under the *Financial Information Act*, the information presented must also include:

- (c) a schedule of guarantee and indemnity agreements;
- (d) a statement of severance agreements;
- (e) a schedule of suppliers of goods and services.

## DISCUSSION

In accordance with the above, the attached Statement of Financial Information package includes the following:

1. **Attachment #1 – Financial Section** of the 2020 Annual Report provides the audited financial statements for the fiscal year ended December 31, 2020 in accordance with Section 376 of the *Local Government Act*, Section 167 of the *Community Charter* and Schedule 1 Sections 1 to 4 of the *Financial Information Regulations*. Please note the complete 2020 Annual Report will be available on our website. Only the financial section presented by our auditors in April and approved by the Board on April 22, 2021 is attached to this document.
2. **Attachment #2 – 2020 Schedule of Guarantee and Indemnity Agreements** – Schedule 1 Section 5 of the *Financial Information Regulations* requires that a list of guarantee and indemnity agreements be provided. The SCRD had no such agreements in 2020; however, a “NIL” Statement has been provided as required.
3. **Attachment #3 – 2020 Schedule of Remuneration and Expenses** – Schedule 1 Section 6 of the *Financial Information Regulations* provides:
  - Total remuneration and expenses for each elected official and member of the Board of Directors.
  - Each employee whose total remuneration exceeds \$75,000 and the total expenses for each employee.
  - A consolidated total for employees whose remuneration is \$75,000 or less.
4. **Attachment #4 – 2020 Statement of Severance Agreements** – Schedule 1 Section 6 (7) of the *Financial Information Regulations* requires that a list of severance agreements be provided. The SCRD had one agreement for 2020.
5. **Attachment #5 – 2020 Schedule of Payments to Suppliers of Goods and Services** – Schedule 1 Section 7 of the *Financial Information Regulations* provides:
  - All suppliers of goods and services who received aggregate payments exceeding \$25,000.
  - A consolidation total of all payments to suppliers who received \$25,000 or less.
6. **Attachment #6 – 2020 Statement of Financial Information Approval** – Schedule 1 Section 9 of the *Financial Information Regulations* provides approval for the Statement of Financial Information as required. This will be signed once Board approval is received.

**STRATEGIC PLAN AND RELATED POLICIES**

The Financial Reporting Requirement is a statutory requirement.

**CONCLUSION**

As per the legislation, the SOFI must be presented and approved by the Board annually. It will also be available for public inspection online and by appointment at the SCRD office during regular office hours until June 30, 2021.

Staff recommend that this report be received and approved by the Corporate and Administrative Services Committee, and that the recommendation be forwarded to the June 24, 2021 Regular Board meeting. Once approved, the SOFI will be forwarded to the Ministry by the statutory deadline of June 30.

Attachment: Statement of Financial Information Year Ended December 31, 2020

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



## Sunshine Coast Regional District

### Statement of Financial Information Year Ended December 31, 2020

#### Table of Contents

Description	Page
<b>2020 Financial Section</b>	
Independent Auditor's Report	
Financial Statements and Notes	Page 1-26
Supplemental Financial Information Schedules	Page 27-50
 <b>Schedule of Guarantee and Indemnity Agreements</b>	
Nil Report - 1 page	Fir Schedule 1 Section (5)
 <b>Schedule of Remuneration and Expenses</b>	
Director and Employee - 3 pages	Fir Schedule 1 Section (6)
 <b>Statement of Severance Agreements</b>	
Report - 1 page	Fir Schedule 1 Section 6 (7)
 <b>Schedule of Payments to Suppliers of Goods and Services</b>	
Individual Accounts Over \$25,000 & Summary - 3 pages	Fir Schedule 1 Section (7)
 <b>Statement of Financial Information Approval</b>	
Report - 1 page	Fir Schedule 1 Section 9(2)
Management Report	Fir Schedule 1 Section 9(3)

FINANCIAL SECTION

Audited Financial Statements of

**SUNSHINE COAST REGIONAL DISTRICT**

**For the Years Ended December 31, 2020 and 2019**

---

## Independent Auditor's Report

---

### 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.

*BDO Canada LLP*

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

---

### 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

---

### 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

---

### 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

---

### 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	2020	2019
	Fiscal Plan	Actual	Actual
<b>Operating transfers</b>			
Federal	\$ -	\$ -	\$ 28,658
Provincial	2,023,654	<b>2,919,470</b>	2,103,996
	2,023,654	<b>2,919,470</b>	2,132,654
<b>Capital transfers</b>			
Federal	647,050	<b>664,822</b>	1,577,843
Provincial	-	<b>24,933</b>	2,109,994
	647,050	<b>689,755</b>	3,687,837
	\$ 2,670,704	<b>\$ 3,609,225</b>	\$ 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>	<b>6,397,052</b>	5,519,592
Reserve funds	<b>30,992,713</b>	25,529,510
Debt reserve funds	<b>476,121</b>	466,521
<b>Financial Equity</b>	<b>33,358,392</b>	26,174,649
Investment in Non-Financial Assets (Note 17)	<b>125,291,466</b>	124,166,504
<b>Accumulated Surplus, end of year</b>	<b>\$ 158,649,858</b>	\$ 150,341,153

<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

---

### 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

---

### 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

---

### 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)	<b>(17,138)</b>	<b>(45,689)</b>
Inventory and prepaids	<b>(846,939)</b>	<b>(791,360)</b>
Other	<b>87,737</b>	<b>87,737</b>
Appropriated surplus	<b>833,908</b>	<b>311,107</b>
Unfunded Post Employment Future Benefits	<b>101,125</b>	<b>113,971</b>
Unfunded Landfill Closure	<b>(4,666,187)</b>	<b>(5,016,740)</b>
<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	<b>3,124,840</b>	3,240,711	2,843,720
-	-	-	-	-	<b>48,561</b>	-	11,757
10	1,620	-	-	28,891	<b>30,871</b>	33,351	36,094
542	4,492	26,323	3,874	6,288	<b>106,685</b>	2,234	69,055
-	-	-	175,231	604	<b>185,456</b>	-	9,761
<b>552</b>	<b>213,323</b>	<b>447,093</b>	<b>433,174</b>	<b>79,229</b>	<b>3,496,601</b>	<b>3,276,296</b>	<b>2,970,565</b>
278	38,462	32,203	51,375	13,665	<b>336,638</b>	360,451	330,221
44	117,395	33,720	388,049	24,615	<b>1,147,382</b>	1,046,806	875,079
-	13,535	234,020	85,413	13,327	<b>1,243,863</b>	1,266,463	1,099,364
-	-	-	-	-	<b>8,039</b>	9,408	11,040
-	5,200	67,536	6,956	3,613	<b>375,536</b>	375,471	375,470
-	-	-	-	-	<b>34</b>	-	(5,462)
<b>322</b>	<b>174,592</b>	<b>367,479</b>	<b>531,793</b>	<b>55,220</b>	<b>3,111,492</b>	<b>3,058,599</b>	<b>2,685,712</b>
230	38,731	79,614	(98,619)	24,009	<b>385,109</b>	217,697	284,853
-	-	-	-	-	-	-	5,462
-	-	-	-	-	-	550,000	-
-	-	-	-	-	<b>(73,643)</b>	(72,276)	(70,427)
-	-	-	-	-	<b>(334,286)</b>	(2,110,864)	(251,161)
<b>230</b>	<b>38,731</b>	<b>79,614</b>	<b>(98,619)</b>	<b>24,009</b>	<b>(22,820)</b>	<b>(1,415,443)</b>	<b>(31,273)</b>
(230)	(44,225)	(147,150)	26,496	(29,871)	<b>(420,427)</b>	1,037,187	(341,001)
-	-	-	30,000	-	<b>30,000</b>	-	-
-	5,200	67,536	6,956	3,613	<b>375,536</b>	375,471	375,470
-	-	-	-	-	<b>34</b>	-	(5,462)
-	-	-	-	-	<b>(33)</b>	-	(34)
-	294	-	(1,429)	2,231	<b>1,096</b>	500	491
-	-	-	-	2,286	<b>2,286</b>	2,285	4,094
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (36,596)</b>	<b>\$ 2,268</b>	<b>\$ (34,328)</b>	<b>\$ -</b>	<b>\$ 2,285</b>

# 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
<b>(341)</b>	<b>(85,000)</b>	<b>(86,741)</b>	<b>(86,741)</b>	<b>(494)</b>
<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
	<b>186,172</b>	<b>156,339</b>	<b>95,637</b>
<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	<b>8,293,135</b>
	Regional Water Operating	3,108,915	113,087	60,055	<b>3,282,057</b>
498	Regional Water Land	17,913	657	-	<b>18,570</b>
589	North Pender Water Capital	297,654	8,661	(15,999)	<b>290,316</b>
	North Pender Water Operating	234,158	8,589	109,034	<b>351,781</b>
	South Pender Water Capital	523,408	20,049	85,673	<b>629,130</b>
	South Pender Water Operating	661,211	24,096	18,259	<b>703,566</b>
<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	<b>14,693</b>
512	Sunnyside	26,672	1,007	5,844	<b>33,523</b>
	Jolly Roger	49,332	1,827	10,669	<b>61,828</b>
512/608	Secret Cove	36,935	1,388	8,236	<b>46,559</b>
	Lee Bay	535,107	19,648	3,004	<b>557,759</b>
512	Sqaure Bay	138,055	4,780	(37,833)	<b>105,002</b>
	Langdale	37,141	1,368	13,366	<b>51,875</b>
512/608	Canoe Road	3,729	157	3,318	<b>7,204</b>
608	Merrill Crescent	3,088	113	164	<b>3,365</b>
512/608	Curran Road	101,300	3,735	(30,099)	<b>74,936</b>
512/608	Roberts Creek Co-housing	49,393	1,812	(58)	<b>51,147</b>
608	Lily Lake Village	56,701	2,080	5,915	<b>64,696</b>
512/608	Woodcreek Park	204,677	7,374	(22,900)	<b>189,151</b>
668/669	Painted Boat	63,360	2,358	2,240	<b>67,958</b>
728	Sakinaw Ridge	-	-	26,352	<b>26,352</b>
<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  
2020  
Schedule of Guarantee and Indemnity Agreements**

**Financial Information Regulation Schedule 1 Section (5)**

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation



**Sunshine Coast Regional District  
2020  
Schedule of Remuneration and Expenses**

**Financial Information Regulation Schedule 1 Section (6)**

**1. Elected Officials, and Members of the Board of Directors**

NAME	POSITION	REMUNERATION	EXPENSES
Beamish, William	DIRECTOR/ALTERNATE DIRECTOR	\$ 6,041	\$ -
Bekei, Marianna	ALTERNATE DIRECTOR	1,610	-
Berry, Camilla	ALTERNATE DIRECTOR	2,085	173
Croal, David	ALTERNATE DIRECTOR/DIRECTOR	22,518	-
Grindon, Stephanie	ALTERNATE DIRECTOR	928	-
Hiltz, Mark	DIRECTOR	30,302	1,804
Howard, Timothy	ALTERNATE DIRECTOR	2,009	-
Hulls, Linsey	ALTERNATE DIRECTOR	1,610	-
SIGD Representatives	DIRECTOR/ALTERNATE DIRECTOR	15,218	-
Lee, Leonard	DIRECTOR	28,526	3,175
Lewis, Jason	ALTERNATE DORECTOR	841	-
McLean, Matthew	ALTERNATE DIRECTOR	3,191	-
McMahon, Donna	DIRECTOR	34,010	2,131
Pratt, Lori	CHAIR	52,388	3,303
Rowe, Brenda	ALTERNATE DIRECTOR	1,871	-
Siegers, Darnelda	VICE CHAIR/DIRECTOR	34,044	-
Tize, Andreas	DIRECTOR	27,656	620
Toth, Alton	DIRECTOR/VICE CHAIR	30,163	102
Total elected officials, and members of the Board of Directors			
A.		\$ 295,009	\$ 11,307

**Sunshine Coast Regional District  
2020  
Schedule of Remuneration and Expenses**

**2. Employees**

NAME	POSITION	REMUNERATION	EXPENSES
Abbott, Codi	Utility Operations Superintendent	\$ 120,544	\$ 1,642
Adams, Sam	Parks Planning Coordinator	79,005	73
Boutilier, Kris	Senior Information Technology Coordinator	90,122	27
Clark, Julie	Planner I	83,288	417
Clarkson, Kevin	Parks Superintendent	96,518	1,954
Cooper, Robyn	Manager, Solid Waste Services	119,398	885
Cropp, Valerie	Manager, Purchasing and Risk Management	123,121	2,026
Daley, Ryan	Fire Chief, HBVFD	100,428	3,168
Donn, Graeme	Manager, Recreation Services	86,915	196
Doyle, Kye	Manager, Asset Management	114,635	249
Eaton, James	Utility Technician II	92,505	1,579
Hall, Ian	GM, Planning and Community Development Services	160,344	1,788
Hayman, Carolyn	Corporate Safety Officer	105,336	28
Hemstalk, Dan	Utilities Coordinator	95,954	761
Higgins, Patrick	Fire Chief, RCVFD	108,957	5,797
Hill Jennifer	Deputy Corporate Officer	91,496	2,465
Hincks, Tracey	Executive Assistant	77,310	80
Hogg, Charles	Parks Operations Coordinator	88,694	367
Kennett, Brian	Senior Building Official	78,571	3,388
Kimm, Stuart	Utility Technician II	89,404	419
Kumar, Arun	Manager, Solid Waste Operations	110,280	781
McKinley, Dean	Chief Administrative Officer	187,927	27,299
Michael, Robert	Fire Chief, GDVFD	137,308	1,927
Misiurak, Stephen	Manager, Capital Projects	127,209	2,196
Nelson, David	Manager, Information Technology and GIS	126,697	-
Pady, David	Manager, Planning and Development	115,294	976
Parker, Gerald	Senior Manager, Human Resources	165,580	1,326
Perreault, Tina	GM, Corporate Services	169,914	2,569
Reid, Sherry	Corporate Officer	131,879	684
Rischanek, Gordon	Purchasing Officer	81,997	-
Robinson, Ken	Manager, Facility Services and Parks	114,771	548
Rosenboom, Remko	GM, Infrastructure Services	154,246	1,367
Rutley, Trevor	Capital Projects Coordinator	75,848	730
Sears, Steven	Transportation Superintendent	101,632	-
Siao, Yuli	Senior Planner	98,535	820
Stoker, Lindsay	Human Resources Advisor	106,238	466
Street, Tim	Facility Maintenance Technician	78,993	291

**Sunshine Coast Regional District  
2020  
Schedule of Remuneration and Expenses**

**2. Employees (Cont.)**

NAME	POSITION	REMUNERATION	EXPENSES
Totten, Dean	Facility Services Assistant Coordinator	79,502	1,283
Treit, Matthew	Manager, Protective Services	122,685	3,932
Trent, Cheryl	GIS Administrator	82,015	1,521
Vanstrepen, Sean	Utility Technician II	90,194	631
Vanvelzen, Allen	Facility Services Coordinator	108,517	185
Viitanen, Bryce	Senior Systems Analyst	86,475	187
Walkey, Shane	Manager, Utility Services	119,929	29
Wallton, James	Manager, Transit and Fleet	108,017	847
Whittleton, Allen	Chief Building Official	115,186	387
Wing, Brad	Manager, Financial Services	95,245	-
Zayshley, Dynie	Fleet Maintenance Supervisor	78,604	357
<b>Consolidated total of employees with remuneration of \$75,000 or less</b>		8,962,513	
<b>Total: Employees</b>		<b>B.</b>	
		<b>\$ 14,135,775</b>	<b>\$ 78,647</b>

**3. Reconciliation**

<b>Total remuneration - elected officials, and members of the Board of Directors</b>	<b>A.</b>	<b>295,009</b>
<b>Total remuneration - employees</b>	<b>B.</b>	<b>14,135,775</b>
<b>Subtotal (Balanced to T4's, T4A's)</b>	<b>\$</b>	<b>14,430,784</b>
<b>Reconciling Items:</b>		
2020 Wages, benefits and leave accruals	<b>\$ (1,099,457)</b>	
2021 Wages, benefits and leave accruals	<b>970,074</b>	
Employer contributions for EI, CPP, MSP, MPP and non-taxable benefits	<b>3,363,561</b>	
WorkSafe BC premiums	<b>254,160</b>	
Wages capitalized as tangible capital assets	<b>(240,556)</b>	
Other adjustments such as post-employment benefits, WID amounts	<b>(100,340)</b>	
		<b>3,147,442</b>
<b>Subtotal after reconciling items</b>	<b>\$</b>	<b>17,578,226</b>
<b>Total per Consolidated Financial Statements (Note 20 - Expense by Object)</b>		<b>17,578,226</b>
<b>Variance</b>	<b>\$</b>	<b>(0)</b>

**Sunshine Coast Regional District  
2020  
Statement of Severance Agreements**

**Financial Information Regulation Schedule 1 Section 6(7)**

There was one (1) severance agreement under which payment commenced between the Sunshine Coast Regional District and its non-unionized employees during fiscal year 2020.

The agreement represented 2 months compensation, including salary and benefits.

**Sunshine Coast Regional District**

**2020**

**Schedule of Payments To Suppliers of Goods and Services**

**Financial Information Regulation Schedule 1 Section (7)**

<b>1. Consolidated total paid to suppliers who received aggregate payments exceeding \$25,000</b>	
<b>(Detail Follows):</b>	<b>\$ 20,954,403</b>

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier exceeding \$25,000</b>
----------------------	---

All-Clear Traffic Control	\$ 29,525
AON Reed Stenhouse Inc	209,710
Applewood Mitsubishi	45,638
Associated Engineering (BC) Ltd	34,214
Associated Environmental Consultants Inc.	783,239
Associated Fire Safety Equipment	78,320
BA Blacktop Ltd	52,055
Bang the Table Canada Ltd	25,536
BC - Employer Health Tax	75,388
BC Ferry Services Inc	42,630
BC Hydro	587,942
BDO Canada LLP	58,417
Brenntag Canada Inc	38,705
Canadian Doormaster Electric Ltd	55,124
Canadian Mattress Recycling	66,258
Carla Parr-Pearson	28,985
CB Process Instrumentation and Controls	139,456
City Transfer Inc	73,087
Clarke Commercial Lawn & Garden	70,489
Cleartech Industries Inc.	49,884
Coast Reporter	57,391
Coastal BC Property Maintenance Ltd	39,198
Columbia Fuels	155,108
Corporate Express Canada Inc	34,701
Cummings Trailer Sales and Rentals	25,256
DB Perks & Associates Ltd dba Commercial Aquatic Supplies	100,680
Dragons' Den Janitorial Ltd	104,036
Eastlink	90,645
E-Comm	106,596
Element Materials Technology Canada Inc	36,097
ESRI Canada	87,859
Fastrac Backhoe & Trucking Ltd	32,718
Flocor	30,704
FortisBC-Natural Gas	90,585
GFL Environmental	37,287
Gibsons Building Supplies	54,317
Gibsons Disposal Ltd	468,397
GRIPS	136,393
Guillevin International Co.	58,326
Hach Sales And Service Canada Lp	64,509
Herold Engineering Ltd	42,662
HLC Holdings Inc	65,100
Iconix Waterworks LP	116,143
Indian Isle Construction (1982) Ltd	439,856
Inline Sales And Service Ltd.	26,541
Insight Canada Inc	49,707
Insurance Corporation of British Columbia	142,537
Integrated Sustainability Consultants Ltd.	516,347
ISL Engineering And Land Services Ltd.	57,466
Justice Institute of BC	38,222
Kalwij Water Dynamics Inc (KWD)	69,158
Keats Island Construction And Services Ltd	71,465
Kendrick Equipment Ltd.	207,946
KGC Fire Rescue Inc.	54,292
Lidstone & Company Law Corporation	51,920
Mack Kirk Roofing & Sheet Metal Ltd	148,223

**Sunshine Coast Regional District  
2020  
Schedule of Payments To Suppliers of Goods and Services**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier exceeding \$25,000</b>
Mark Brown	\$ 52,261
McCarthy Tétrault LLP	43,135
Mercury Transport Inc	126,630
Mertin Chevrolet Cadillac Buick GMC Ltd	207,138
Metro Vancouver Regional District	109,605
Michael or Donna Dunn	44,472
Minister of Finance	59,138
Minister of Finance	29,590
Municipal Insurance Association of BC	90,224
Municipal Pension Plan	2,320,203
NB Contracting Ltd	108,431
New West Gypsum Recycling (BC) Inc.	43,977
Noble British Columbia	30,502
Omega Communications	85,121
Open Text Corporation	32,515
Pacific Blue Cross	1,129,269
Pacific Industrial & Marine Ltd	851,752
Parkland Refining (BC) Ltd.	365,154
Pearson Land Clearing	26,567
Pelagic Technologies Inc	105,034
Peninsula Septic Tank Service Ltd.	31,036
Ramtech Enterprises Ltd	91,768
Receiver General	58,573
Receiver General For Canada	3,599,874
Rocket Appliance	44,436
Salish Soils Inc.	742,514
SCP Distributors Inc. Canada	28,547
Sechelt Indian Band	47,049
Sechelt Insurance Ag (1987) Ltd	41,677
Sechelt Truck & Equipment	30,421
Sicotte Bulldozing Ltd	408,096
Softchoice Corporation	138,951
Star-Tek Industrial Services Ltd.	112,668
Summerhill Fine Homes Inc	505,872
Summit Valve and Controls	33,466
Suncorp Valuations	41,895
Sunshine Coast Regional Hospital District	28,791
Telus	50,635
Telus Mobility	31,609
Temp-Pro Refrigeration Ltd.	79,784
The Driving Force Inc	66,898
The Tempest Development Group Inc	25,310
Town of Gibsons	126,508
Tricom Building Maintenance Ltd	63,231
Unifor Local #466	107,500
Unifor National	73,047
Unit4 Business Software	71,332
Univar Canada Ltd	121,670
Waste Management of Canada Corporation	1,092,407
Waterhouse Environmental Services Corporation	153,292
Wharf Tire & Mechanical	32,904
Workers' Compensation Board	270,675
WSP Canada Inc.	98,495
XCG Consultants Ltd	122,669
Xerox Canada Ltd	25,913
YMCA of Greater Vancouver	41,184
<b>Total aggregate amount paid to suppliers exceeding \$25,000</b>	<b>\$ 20,954,403</b>

**2. Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less: \$ 3,489,985**

**3. Total of payments to suppliers for grants and contributions exceeding \$25,000:**

Consolidated total of grants exceeding \$25,000	\$ 3,486,936
Consolidated total of contributions exceeding \$25,000	-
<b>Consolidated total of all grants and contributions exceeding \$25,000</b>	<b>\$ 3,486,936</b>

**Sunshine Coast Regional District  
2020  
Schedule of Payments To Suppliers of Goods and Services**

**4. Reconciliation:**

<b>Accounts Payable Year to Date Paid:</b>	<b>\$ 28,092,978</b>
Total of aggregate payments exceeding \$25,000 paid to suppliers	<b>20,954,403</b>
Consolidated total of payments of \$25,000 or less paid to suppliers	<b>3,489,985</b>
Consolidated total of all grants and contributions exceeding \$25,000	<b>3,486,936</b>
Total expenses paid to Directors (see detail on schedule of remuneration and expense)	<b>11,307</b>
Total expenses paid to Employees (see detail on schedule of remuneration and expense)	<b>150,346</b>
Balanced to Accounts Payable Year to Date Paid Report	<b>\$ 28,092,978</b>
Reconciling items*	<b>See Note Below</b>
Total per Statement of Revenue and Expenditure (Statement of Operations)	<b>40,828,978</b>
Variance*	<b>\$ (12,736,000)</b>

**\*Reconciliation/Variance Notes**

The Sunshine Coast Regional District attests to the accuracy of the figures presented. A reconciliation between the schedules to the Statement of Financial Information (the schedule showing payments made to vendors for the provision of goods or services) and the Consolidated Statement of Financial Activities (operational statement) is not possible, as the following transactions are not included on both statements:

- \*Remuneration paid to Directors and Employees
- \*GST/HST rebate and input tax credits
- \*Bank charges and interest
- \*Transfers
- \*Work in progress
- \*Inventory
- \*Prepaid accounts
- \*Accruals

---

Tina Perreault  
Chief Financial Officer

**Sunshine Coast Regional District  
2020  
Statement of Financial Information Approval**

**Financial Information Regulation Schedule 1 Section (9)**

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the Financial Information Act.

---

Tina Perreault  
Chief Financial Officer

---

Lori Pratt  
Chair

June 24, 2021



# MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Members of the Board of the Sunshine Coast Regional District:

This statement is provided to clarify and outline the roles and responsibilities of the management team, the elected Board of Directors and the independent auditors in relation to the preparation and review of the Sunshine Coast Regional District's annual financial results.

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

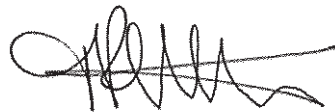
In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The Regional Board of Directors is composed entirely of Directors who are neither management nor employees of the Regional District. The Board is responsible for overseeing management in the performance of its financial reporting responsibilities, and for delegating the authority for approval of the consolidated financial statements. The Board fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management. The Board is also responsible for recommending the appointment of the Regional District's external auditors. The external auditors have full and free access to the Board and management to discuss their audit findings.

BDO Canada LLP, an independent firm of Chartered Professional Accountants, has been appointed by the Regional Board of Directors to audit the consolidated financial statements and report to them; their report follows.



Dean McKinley  
Chief Administrative Officer



Tina Perreault, C.P.A., C.M.A.  
General Manager Corporate Service  
and Chief Financial Officer

June 24 , 2021

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

---

**TO:** Corporate and Administrative Services Committee – June 24, 2021

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

**SUBJECT:** 2020 SUNSHINE COAST REGIONAL DISTRICT (SCRD) CORPORATE ANNUAL REPORT

---

### RECOMMENDATION(S)

**THAT** the report titled 2020 Sunshine Coast Regional District (SCRD) Corporate Annual Report be received;

**AND THAT** the 2020 Annual Report be approved for distribution.

---

### BACKGROUND

Each year, the Corporate and Administrative Services Department prepares a comprehensive Annual Report. It provides a general overview of the SCRD's strategic goals and objectives, progress and accomplishments of the various services, audited financial statements, and other related financial information of the past year.

Although not a statutory requirement for a Regional District to prepare an Annual Report it is considered a best practice. The Regional District must, however, prepare and approve the financial statements prior to May 15 of each year, which are contained in the Annual Report.

### DISCUSSION

The SCRD Annual Report, for year ending December 31, 2020, is made available on our website to view or print ([www.scrd.ca/Annual-Reports](http://www.scrd.ca/Annual-Reports)). It is distributed to various stakeholders, such as government bodies, and the local libraries. The Annual Report is also the basis for the Government Finance Officers Associations (GFOA) Canadian Award for Financial Reporting, which the SCRD has been successful in receiving for several years. The 2020 Annual Report will be submitted to GFOA for consideration.

### STRATEGIC PLAN AND RELATED POLICIES

The Annual Report is one tool to report on all aspects of the SCRD's Strategic goals and objectives.

### CONCLUSION

Staff recommend the 2020 SCRD Corporate Annual Report be approved and distributed.

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

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

---

**TO:** Corporate and Administrative Services Committee- June 24, 2021

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

**SUBJECT:** FINANCIAL AUDIT SERVICES CONTRACT - UPDATE

---

### RECOMMENDATION(S)

**THAT the report titled Financial Audit Services Contract – Update be received;**

**AND THAT the contract with BDO Canada LLP for audit services be increased by \$36,000 to \$251,000 (excluding GST);**

**AND THAT the delegated authorities be authorized to execute the contract;**

**AND FURTHER THAT this recommendation be forwarded to the June 24, 2021 Board meeting.**

---

### BACKGROUND

Per section 692 of the *Local Government Act* (LGA) and 169 of the *Community Charter* (CC), a Regional District Board must appoint an Independent Auditor to report to the Board on the annual financial statements and any other matters deemed pertinent.

Currently, the Sunshine Coast Regional District (SCRD) has a contract with BDO Canada LLP to provide financial audit services. The contract term supports audit services for the January 1, 2016 to December 31, 2020 fiscal periods for an up to amount of \$215,000. Through the term of the contract, addition services were added which were all within budget, however, the up to contract value has been exceeded.

The purpose of this report is administrative; to amend the SCRD's contract with BDO Canada LLP to align with the fiscal commitments of the services rendered.

### DISCUSSION

In order to cover the charges related to the SCRD's 2020 financial audit, an additional \$36,000 needs to be added to the contract for an up to amount of \$251,000 (excluding GST).

As the maximum term of a contract is five-years, the process of tendering for this service is under way and expected to be released in the coming weeks in time for the onset of the 2021 audit process of the SCRD, Sunshine Coast Regional Hospital District (SCRHD) and Foreshore Leases.

*Financial Implications*

The financial audit fees are currently within the 2021 Budget and the amended contract amount can be sustained.

*Timeline for next steps*

Following Board adoption, staff will prepare an amended contract for signing by the delegated authorities.

**STRATEGIC PLAN AND RELATED POLICIES**

N/A

**CONCLUSION**

The purpose of this report is administrative; to amend the SCRD's contract with BDO Canada LLP to align with the fiscal commitments of the services rendered. The updated contract value is \$251,000 (excluding GST) and no Financial Plan amendment is required as services rendered were within the existing budget.

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

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

---

**TO:** Corporate and Administrative Services Committee – June 4, 2021

**AUTHOR:** Kyle Doyle, Manager, Asset Management

**SUBJECT:** FIRE DEPARTMENTS 20-YEAR CAPITAL PLANS 2021 UPDATE

---

### RECOMMENDATION(S)

**THAT the report titled Fire Departments 20-Year Capital Plan 2021 Update be received for information.**

---

### BACKGROUND

At the January 26, 2017 Corporate and Administrative Services Committee meeting, staff presented the “[Fire Departments 20-year Capital Plans](#)”. This report outlined efforts to establish an asset registry for the four Fire Protection services managed by the Sunshine Coast Regional District (SCRD) and to review historical capital expenditures. This report also provided recommendations for sustainable annual funding for each fire service to maintain components deemed critical for service delivery. A brief description of how SCRD Fire Departments’ fire apparatus age impact residential insurance rates through a periodic assessment/grading conducted by the Fire Underwriters Survey was also discussed. This was also highlighted as part of the [SCRD Fire Department Strategic Plan](#)/Service Reviews presented in January 2019.

In 2020 and as part of the 2021 Budget process, several large capital items were presented and approved for the various fire departments such as new fire trucks for Gibsons and District, Roberts Creek and Halfmoon Bay. Understanding how these large capital investments will be funded and the ongoing sustainment of the service needs were discussed. Therefore, a review of the current capital plan and associated funding strategies was undertaken with the four SCRD fire departments.

The purpose of this report is to present the findings of the capital equipment review in anticipation of future funding policy discussion and decisions by the Board related to the fire departments.

### DISCUSSION

#### *Options and Analysis*

Earlier this year a review of asset condition and project status for each of the fire departments was conducted. Anticipated project values were updated where new information was available, component criticality was reviewed, and previously deferred projects were projected to be completed within the updated plan’s 20-year horizon. Where current condition assessments dictated, component replacement timelines were adjusted accordingly. Similar to previous capital plans produced for the SCRD Fire Departments, only critical components were

considered when determining funding requirements. Components deemed to have a criticality rating of high priority or desirable will be brought forward with individual budget proposals when replacement is necessary.

Consideration was given to alternative funding strategies where possible, specifically; fire departments have historically utilized a combination of reserves and the Municipal Finance Authority of BC's Equipment Financing program to fund the purchase of fire protection vehicles. Under the terms of that program which align with legislative requirements of the *Community Charter* and *Local Government Act*, loans can be issued up to a term of 5-years without obtaining public approval. For equipment loans, a term longer than 5 years requires public approval to obtain lending, which could be obtained through an Alternative Approval Process (AAP).

Both 5-year and 10-year loan terms were considered for the purchase of fire protection vehicles and projected annual contribution requirements were produced for each Fire Department under each scenario. These scenarios align with the life-cycle or longevity of the equipment. For example, a vehicle costing \$500,000- almost \$1 million that is anticipated to last 20-25 years has been funded through reserves or a 5-year loan.

Each annual contribution requirement provided in this report assumes a 2% annual increase for remainder of the 20-year capital plan except for Roberts Creek Scenario A. For this scenario it should be possible to reduce annual contributions in 2030 by approximately 40% once existing and near term debt obligations have been resolved.

Historically Egmont Fire Service has been able to save money by purchasing used fire trucks at a fraction of the cost of new vehicles. Due to observed recent volatility in the cost of used fire equipment, an additional two scenarios were modeled to illustrate the impact of reducing the anticipated discount on used vehicles by 50%. It is also important to note that this is one of the factors necessitating the increase in the taxation limit-by-law which is being brought to the local service area participants for consideration.

#### *Organizational and Intergovernmental Implications*

While there is generally a lower annual cost associated with extending the loan terms of fire protection vehicles, consideration should be given to the increased work load associated with seeking elector approval through the AAP. As many as 12 AAPs may be required over the course of the 20-year horizon of the capital plan. This would increase the rate of AAPs by approximately 50%; records indicate that all services provided by the SCRD have had 8 AAPs in the last 10 years. Impacts to the Legislative Services operations and strategies to conduct or bundle AAP's into a unified process also need to be considered.

Taxation Limits for the Egmont Fire Protection service need to be increased prior to the implementation of a contribution increase to the capital funding.

### Financial Implications

The status of the operating and capital reserves for the fire departments at the end on May 2021 is as follows:

Function	Bylaw	Description	Actual Balance	Budgeted Transfers	Bal. B/F Int.	Uncommitted Balance
210	489	Gibsons and District Fire Protection - Capital	378,274.08	(80,339.00)	377,129.25	299,469.13
210	678	Gibsons and District Fire Protection - Operating	78,521.54	(1,950.00)	78,284.11	76,334.11
212	490	Roberts Creek Fire Protection - Capital	452,368.71	(202,500.00)	451,000.85	248,500.85
212	679	Roberts Creek Fire Protection - Operating	176,597.41	(106,278.00)	176,063.42	69,785.42
216	491	Halfmoon Bay Fire Protection - Capital	525,885.27	(177,500.00)	524,295.12	346,795.12
216		Halfmoon Bay Fire Protection - Operating	49,813.67	(8,350.00)	49,663.04	41,313.04
218	601	Egmont Fire Protection - Capital	123,587.48	(7,500.00)	123,203.82	122,357.63
218		Egmont Fire Protection - Operating	87,891.82	0	87,626.05	87,626.05

The table below shows the current year's contribution and next year's annual contribution requirement as articulated by the 20-year plans under the two funding scenarios discussed above; Scenario A represents a continuation of 5-year terms for equipment loans and Scenario B represents using 10-year terms for the majority of equipment financing. Scenario C and D represent the 5 and 10-year terms respectively in the event that the used equipment market prices increase by 100%. A summary of these scenarios for each fire departments' Capital Plan can be found in Attachment A: Fire Department 20-Year Capital Plans.

Functional Area	Department	2021 Contribution Amount	2022 Contribution Amount			
			Scenario A	Scenario B	Scenario C	Scenario D
210	Gibsons and District	\$ 200,000.00	\$ 310,000.00	\$ 224,000.00	-	-
212	Roberts Creek	\$ 150,000.00	\$ 210,000.00	\$ 129,000.00	-	-
216	Halfmoon Bay	\$ 125,000.00	\$ 160,000.00	\$ 141,000.00	-	-
218	Egmont	\$ 5,000.00	\$ 38,000.00	\$ 28,000.00	\$ 53,000.00	\$ 43,000.00

The taxation impacts of these same scenarios is presented in the table below.

Functional Area	Department	2021 Taxation per \$100,000	2022 Taxation per \$100,000			
			Scenario A	Scenario B	Scenario C	Scenario D
210	Gibsons and District	\$ 5.02	\$ 7.77	\$ 5.62	-	-
212	Roberts Creek	\$ 9.78	\$ 13.69	\$ 8.41	-	-
216	Halfmoon Bay	\$ 8.75	\$ 11.20	\$ 9.87	-	-
218	Egmont	\$ 2.54	\$ 19.34	\$ 14.25	\$ 26.97	\$ 21.88

### Timeline for Next Steps

A review of the capacity of the Legislative Services division that includes contemplating elector approval processes already in queue or planned for other divisions should be conducted to confirm that the quantity of AAPs required for Scenario B is operationally feasible. A review of overall taxation related to Egmont Fire Department will confirm whether an adjustment to the taxation limit is required prior to increasing the contribution limit for that service.

Once these are completed a staff report will be brought forward with recommendations for adjustments to the Financial Plan reflective of the findings of these reviews.

*Communications Strategy*

A communication strategy should be developed to clearly communicate the benefits of extended equipment loan timelines versus the status quo. It is anticipated that much of the effort to communicate this information to residents can be reused for each subsequent AAP.

Egmont Fire Service participants will be informed of the potential taxation implications through a public engagement process that highlights the benefits of meeting the Fire Underwriters Survey's fire protection requirements. This is anticipated to be scheduled in late July 2021.

**STRATEGIC PLAN AND RELATED POLICIES**

The implementation and use of a Capital Plan aligns with Asset Stewardship component of the SCRD's Strategic Plan, and enables these services to operate within the scope of the Financial Policies established by the SCRD.

**CONCLUSION**

A review of the the Capital Plans of the four Fire Departments operated by the SCRD is presented in the preceding report. This review suggests that it is feasible to enact relatively small adjustments to the existing reserve contribution schedule to maintain sustainable fire protection services within the SCRD. A staff report will be presented later in the year that makes recommendations for adjustments to the Financial Planning process reflective of the information presented above.

Reviewed by:			
Manager		CFO/Finance	X-T. Perreault
GM		Legislative	X – S. Reid
CAO	X – D. McKinley	Other	X – R. Michael X – K. Helyar X – M. Treit

Attachment A: Gibsons and District Fire Department 20-Year Capital Plan

Attachment B: Roberts Creek Fire Department 20-Year Capital Plan

Attachment C: Halfmoon Bay Fire Department 20-Year Capital Plan

Attachment D: Egmont Fire Department 20-Year Capital Plan

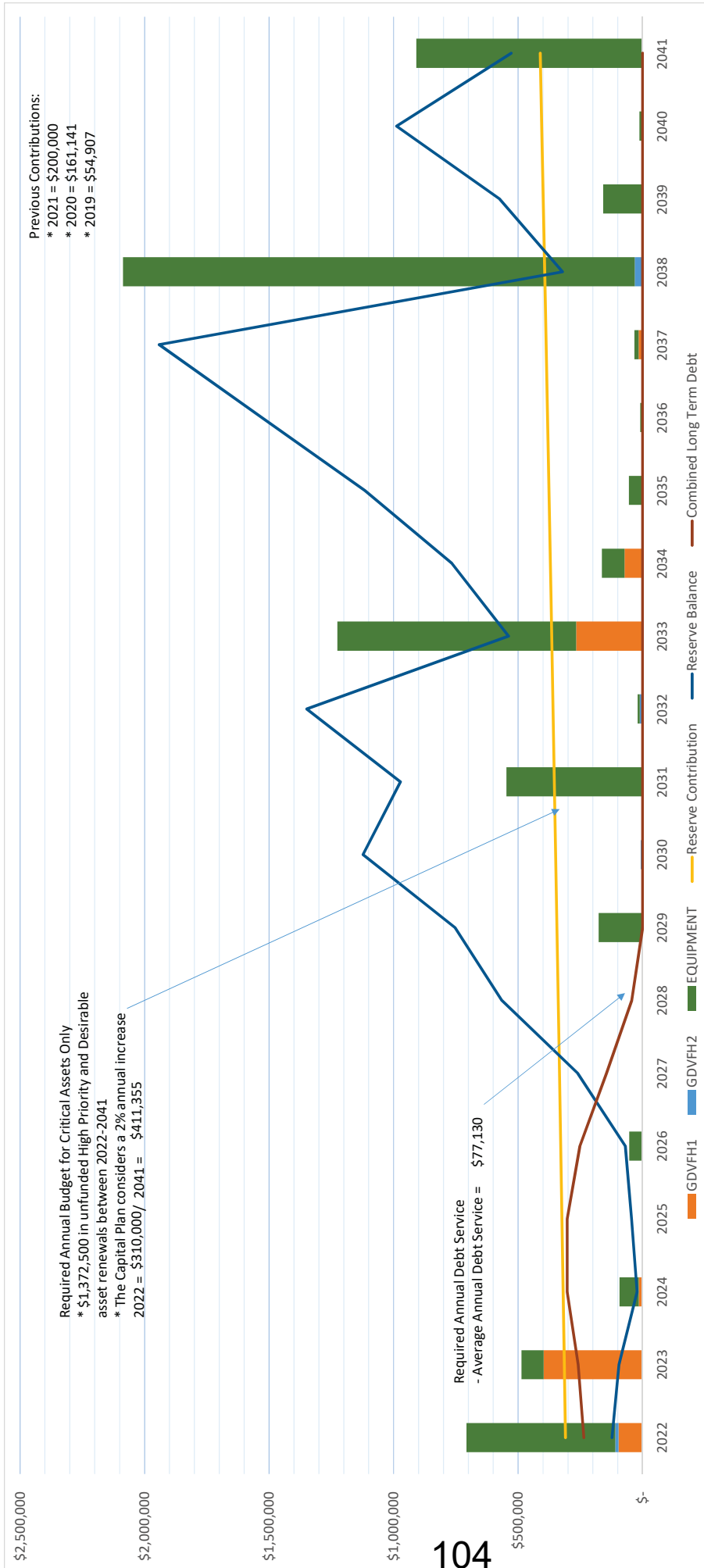


**Attachment A:**

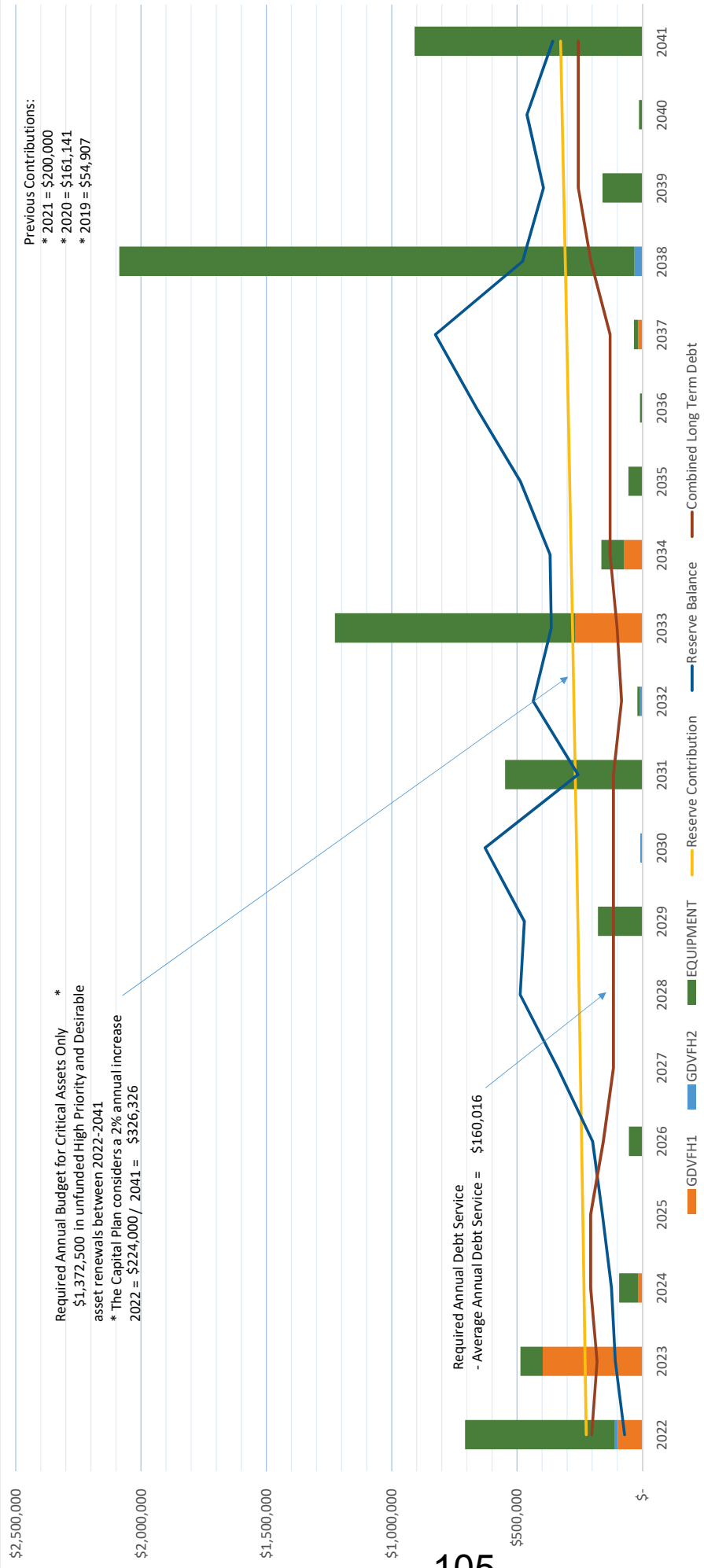
Gibsons and District Fire Department 20 Year Capital Plan – Scenario A

Gibsons and District Fire Department 20 Year Capital Plan – Scenario B

# Gibsons and District Fire Department Scenario A



# Gibsons and District Fire Department Scenario B

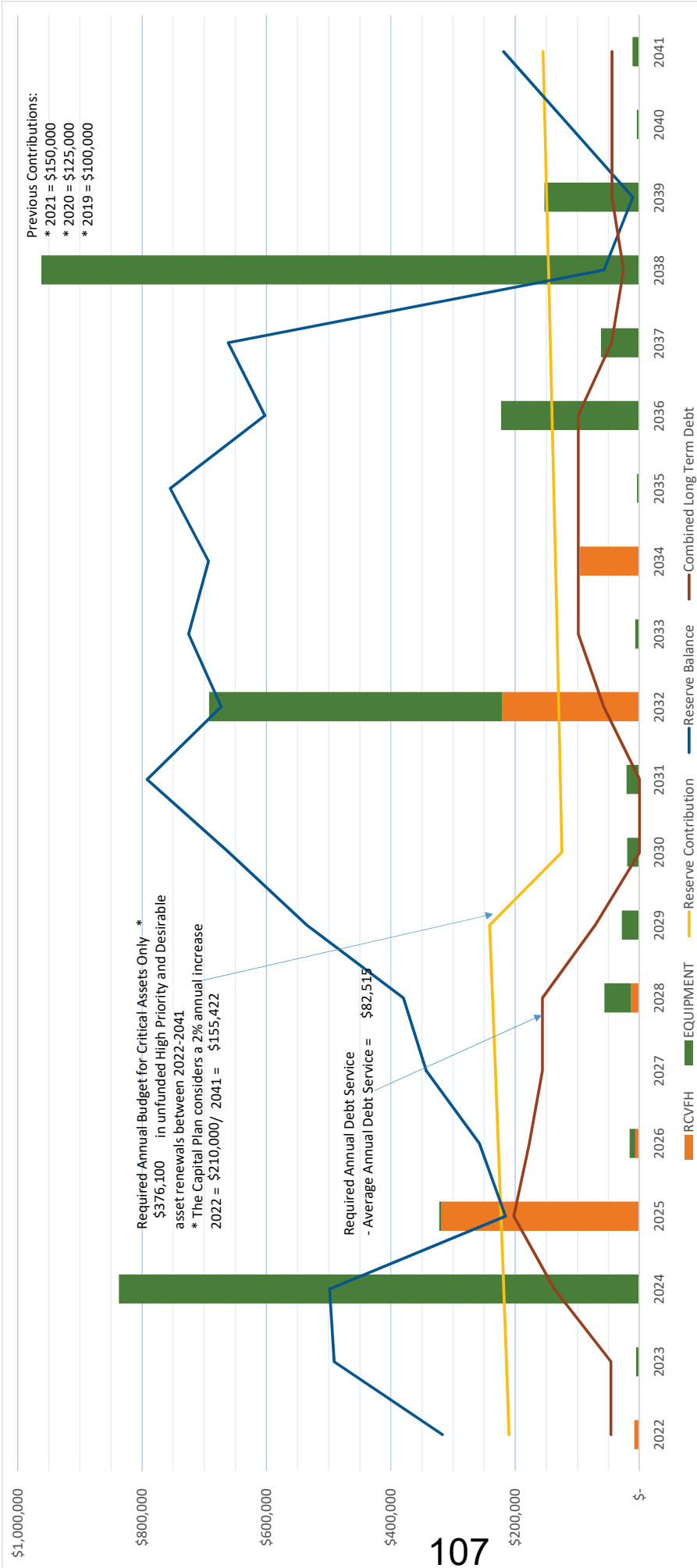


**Attachment B:**

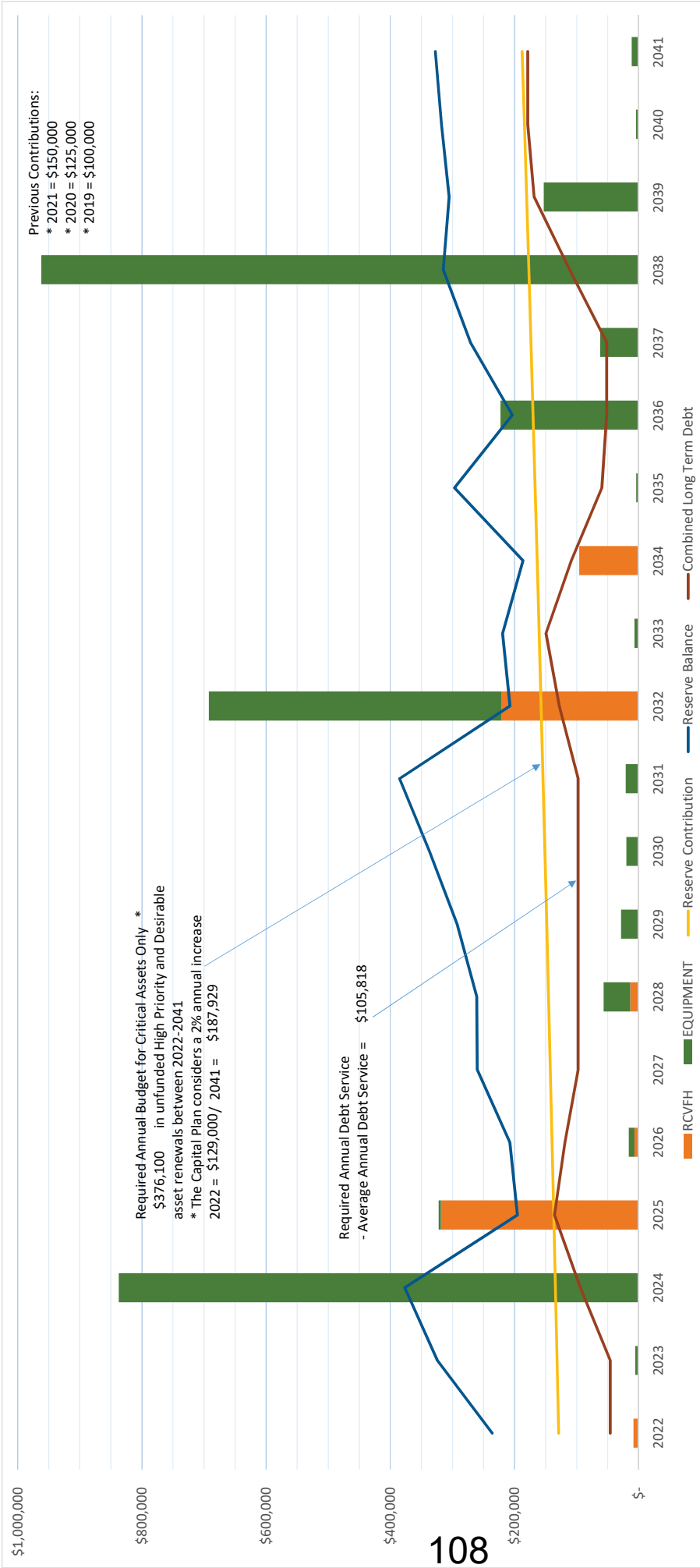
Roberts Creek Fire Department 20 Year Capital Plan – Scenario A

Roberts Creek Fire Department 20 Year Capital Plan – Scenario B

# Roberts Creek Fire Department Scenario A



Roberts Creek Fire Department Scenario B

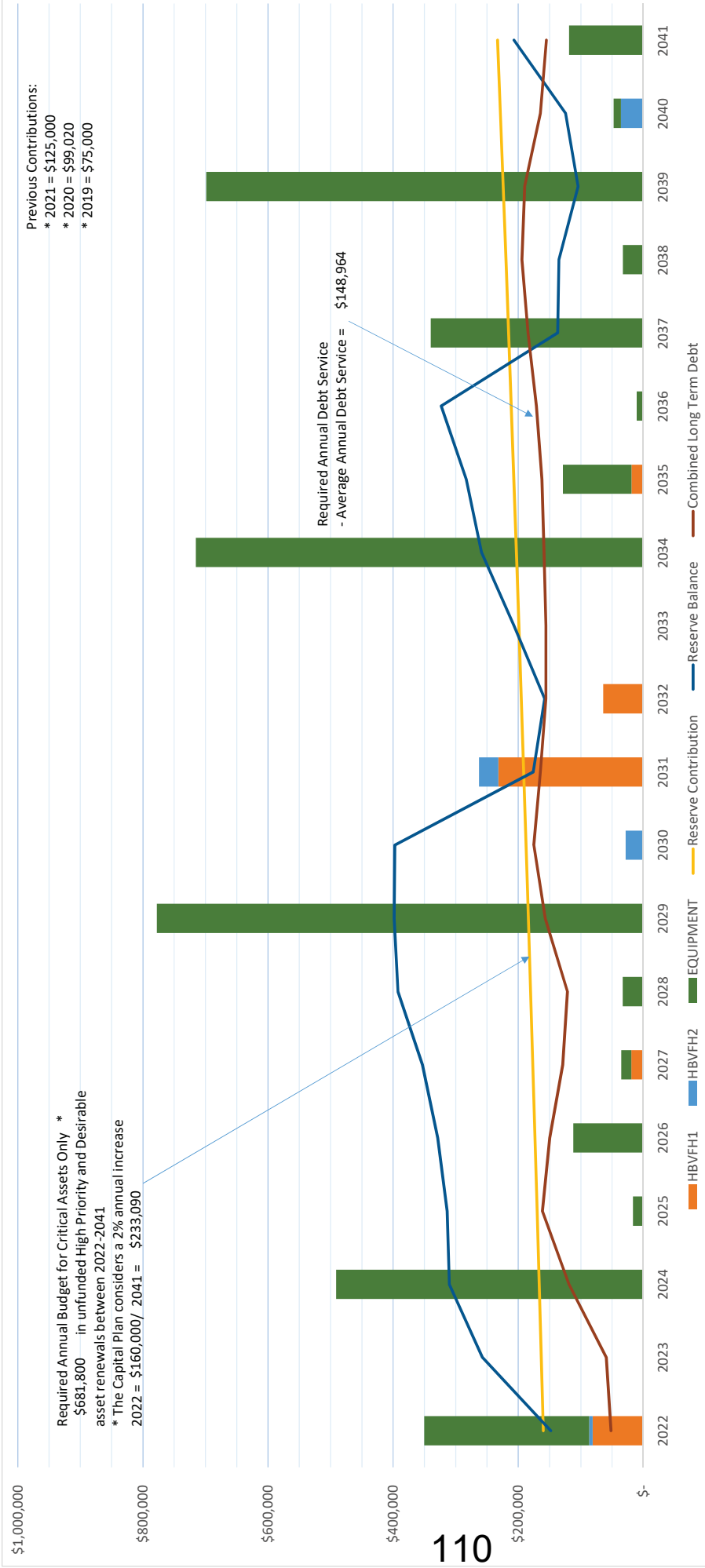


**Attachment C:**

Halfmoon Bay Fire Department 20 Year Capital Plan – Scenario A

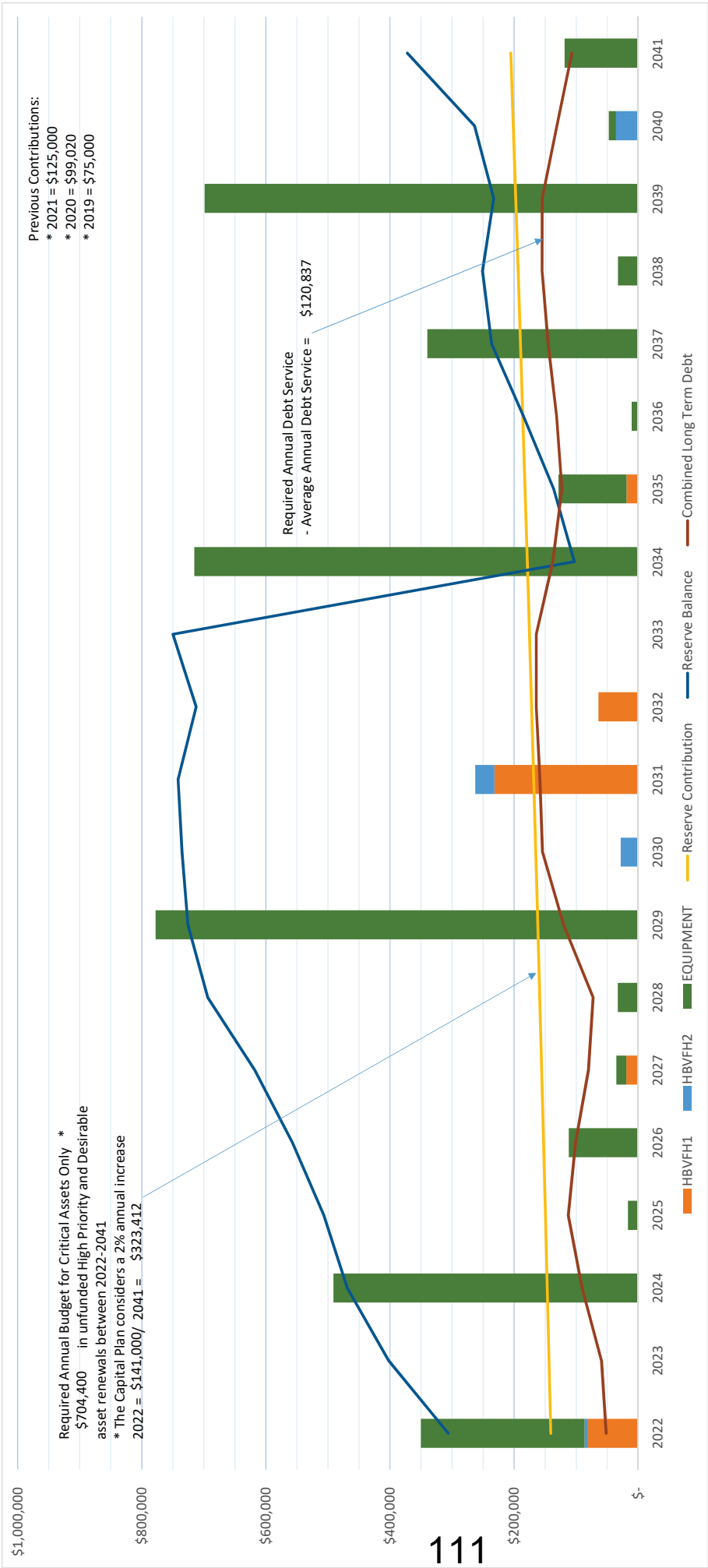
Halfmoon Bay Fire Department 20 Year Capital Plan – Scenario B

# Halfmoon Bay Fire Department Scenario A





Halfmoon Bay Fire Department Scenario B



**Attachment D:**

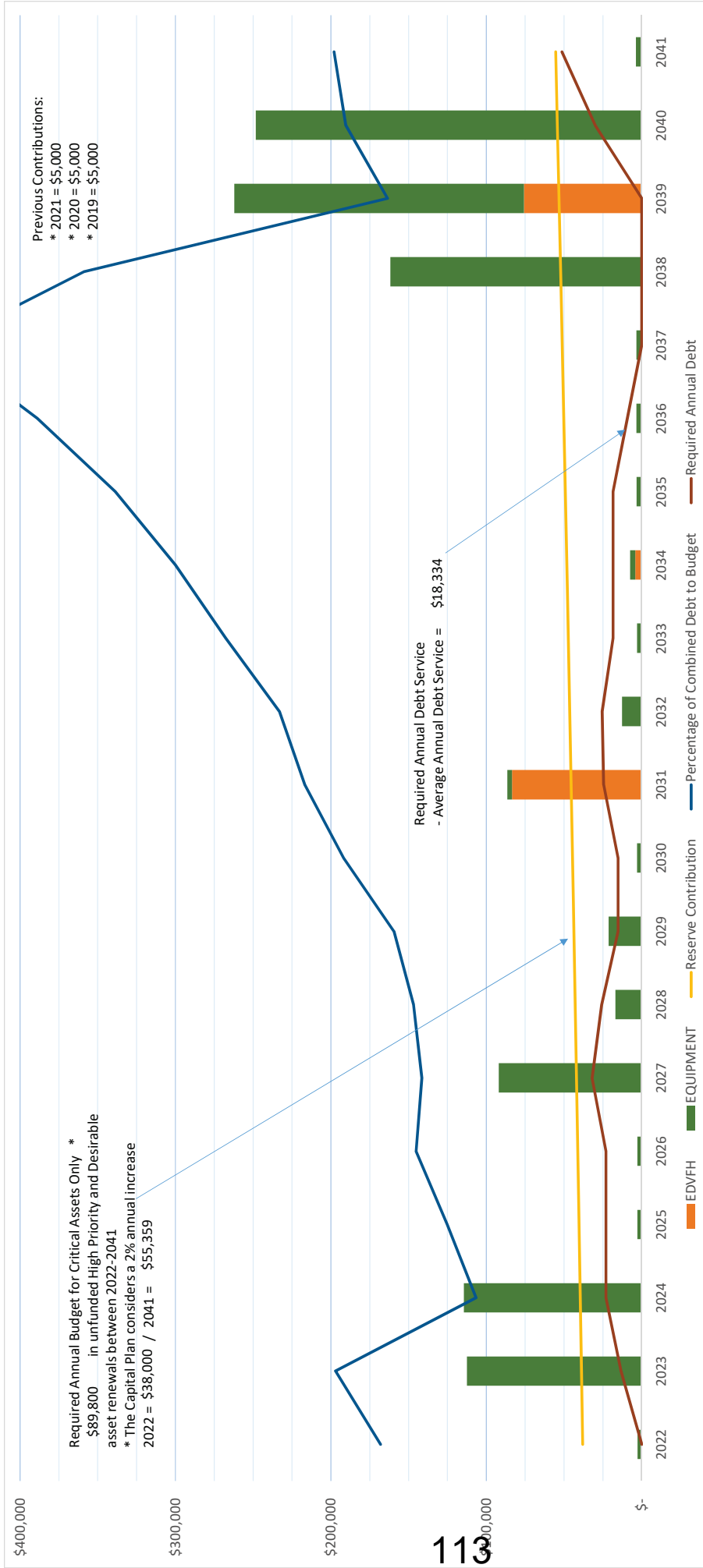
Egmont Fire Department 20 Year Capital Plan – Scenario A

Egmont Fire Department 20 Year Capital Plan – Scenario B

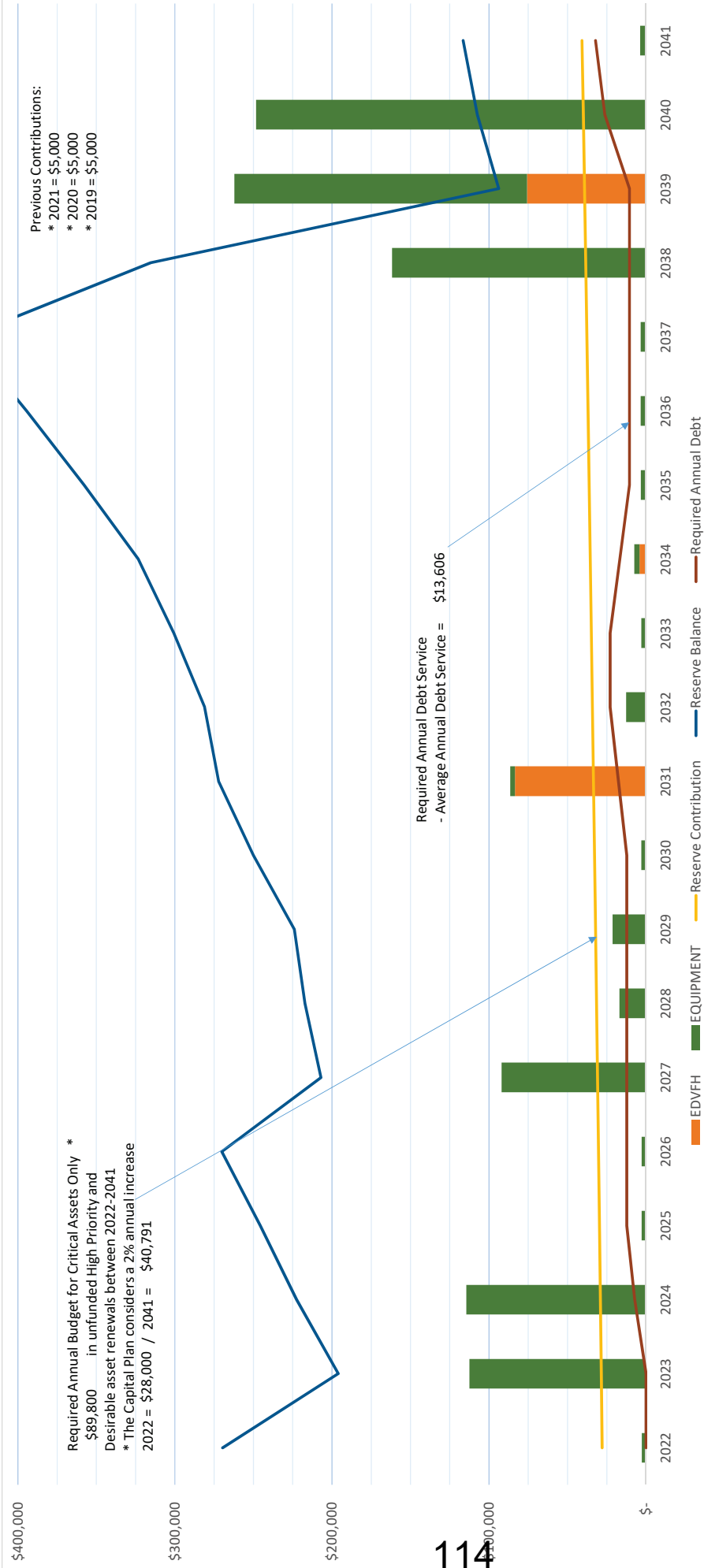
Egmont Fire Department 20 Year Capital Plan – Scenario C

Egmont Fire Department 20 Year Capital Plan – Scenario D

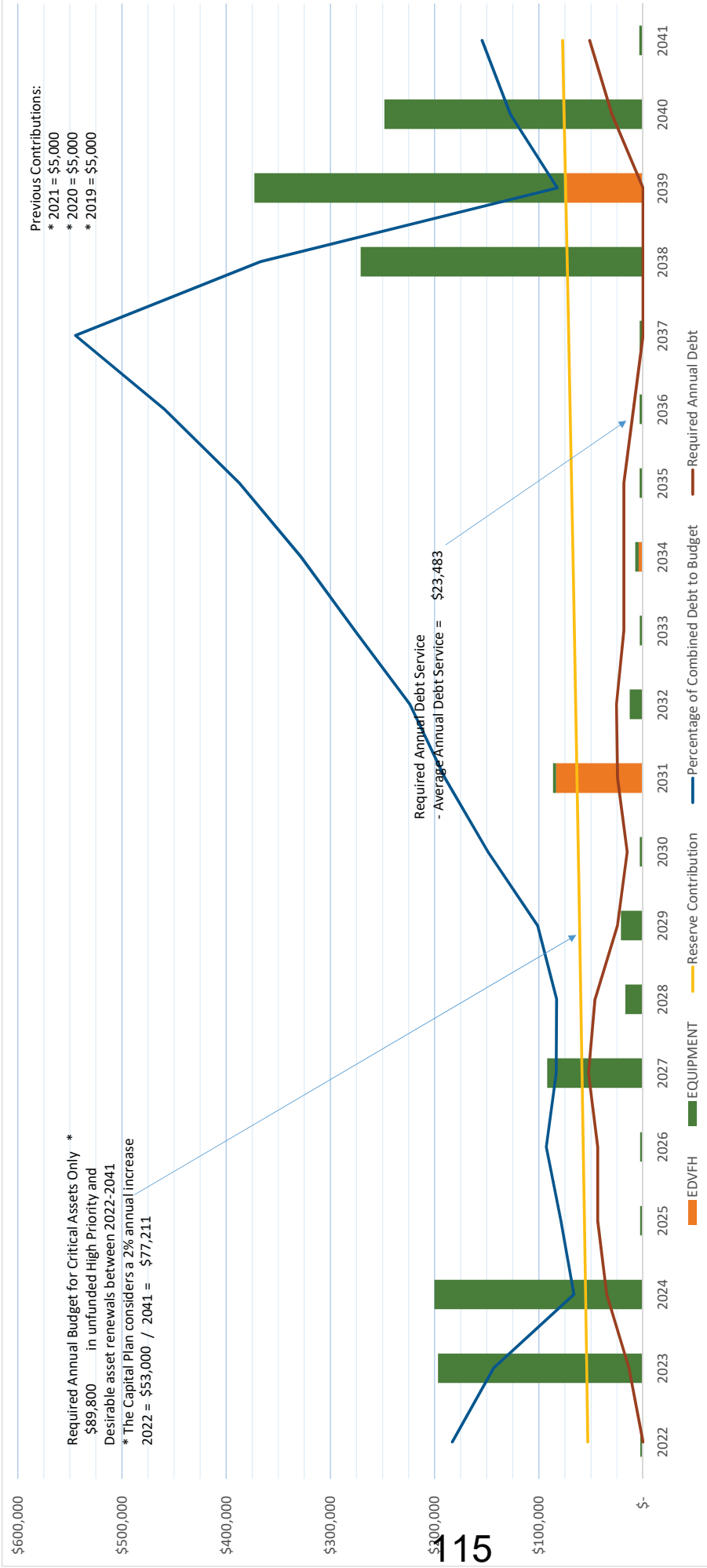
# Egmont Fire Department Scenario A



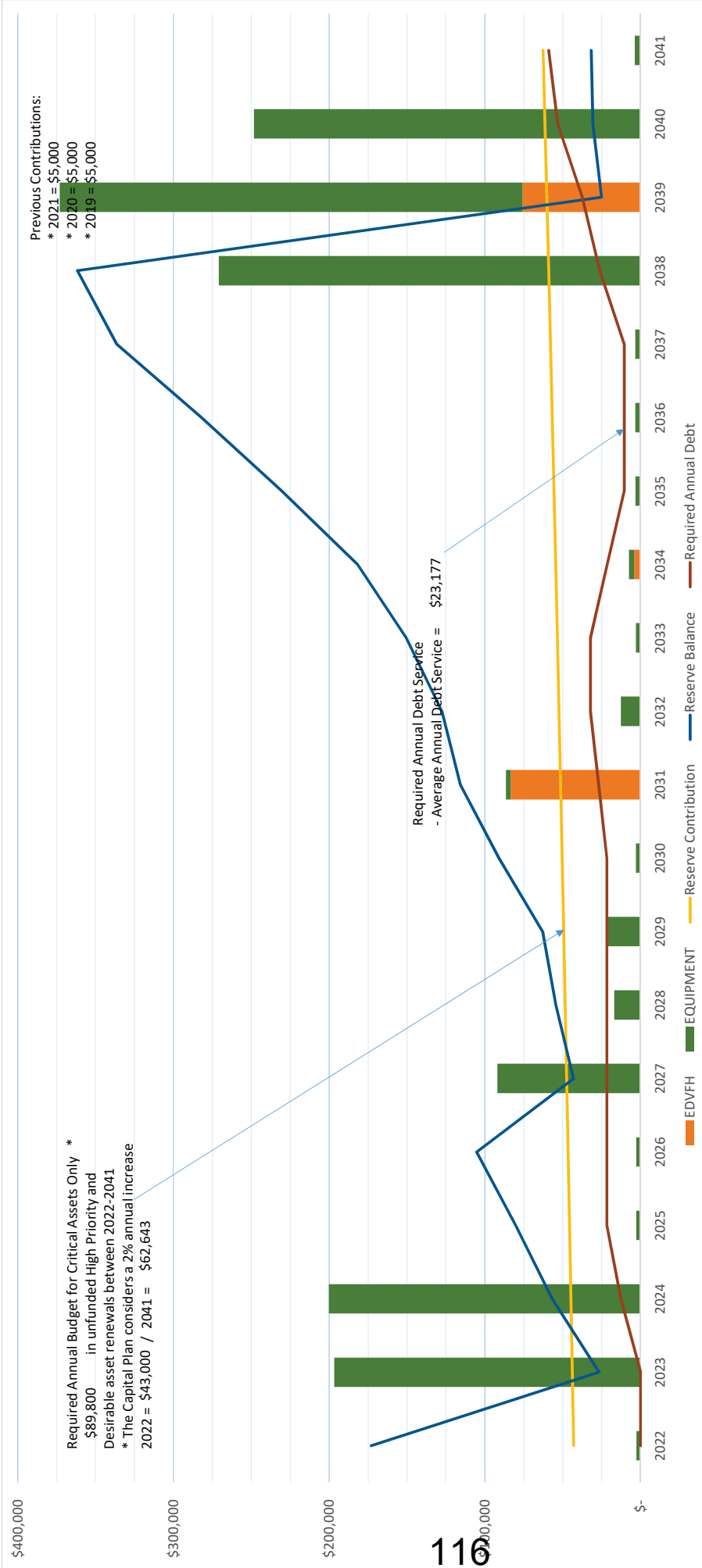
# Egmont Fire Department Scenario B



# Egmont Fire Department Scenario C



# Egmont Fire Department Scenario D



## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

---

**TO:** Corporate and Administrative Services Committee – June 24, 2021

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

**SUBJECT:** **BRITISH COLUMBIA CLIMATE ACTION REVENUE INCENTIVE PROGRAM (CARIP) ENDING**

---

### RECOMMENDATION(S)

**THAT the report titled British Columbia Climate Action Revenue Incentive Program (CARIP) Ending be received;**

**AND THAT the Sunshine Coast Regional District supports the District of Saanich's resolution to the Union of British Columbia Municipalities on a Replacement CARIP Program.**

---

### BACKGROUND

The Climate Action Revenue Incentive Program (CARIP) is a conditional grant program that typically provides funding to local governments that have signed the B.C. Climate Action Charter equal to 100 percent of the carbon taxes they pay directly to support local government operations. The program encourages investment in climate action.

### DISCUSSION

#### *Options and Analysis*

The sudden cancellation of a climate action program is a realization to local governments that there will be a lack of funding for continuous measuring of carbon emissions through the program, and highlighted a number of projects being funded through it.

Local governments, including the Sunshine Coast Regional District (SCRD) were provided little-warning of the funding cut, and since that time UBCM has heard from many members expressing concern about this decision.

In some communities, funding has been used to green light initiatives that has drawn additional funding support from local governments and other orders of government. Other communities have used the funding to build sustainability capacity.

#### *Organizational and Intergovernmental Implications*

The SCRD has used CARIP funds through the years toward staff resources and most recently toward the corporate electric vehicle charging infrastructure program. The SCRD has also used the data to report on our corporate carbon emission.

**Staff Report to Corporate and Administrative Services Committee - June 24, 2021**  
**British Columbia Climate Action Revenue Incentive Program (CARIP) Ending Page 2 of 2**

---

UBCM is seeking a commitment from the province to discuss the design of a replacement program, and for UBCM to participate in the design process.

*Financial Implications*

The SCRDP has participated in this program since 2009 and has benefited by over \$388,893 in CARIP rebates.

There is currently \$ 263,707 in uncommitted funds with \$35,000 committed for the electronic vehicle (EV) charging stations at both the Field Road administration office and Mason Road work yard to facilitate the electrification of the corporate fleet.

*Timeline for next steps or estimated completion date*

The Province has outlined that 2020 will be the final year for reporting, with the final grant paid to local governments in 2021. The District of Saanich proposed, in the attached report (Attachment A) and correspondence dated June 1, 2021, to make a resolution on the replacement CARIP program to UBCM by the deadline of June 30, 2021. Therefore the recommendation made at the June 24, 2021 Corporate and Administrative Services Committee meeting should be forwarded to the Board meeting of June 24, 2021 to be able to provide a supporting resolution to UBCM.

**STRATEGIC PLAN AND RELATED POLICIES**

This recommendation supports the Boards strategic goal of advocacy, ensuring that programs in communities are continued by the Provincial Government.

**CONCLUSION**

The CARIP is a conditional grant program that typically provides funding to local governments that have signed the B.C. Climate Action Charter equal to 100 percent of the carbon taxes they pay directly to support local government operations. The program encourages investment in climate action.

UBCM is seeking a commitment from the province to discuss the design of a replacement program, and for UBCM to participate in the design process.

The District of Saanich proposed to make a resolution on the replacement CARIP program to UBCM by the deadline of June 30, 2021.

Attachment A: Correspondence dated June 1, 2021 from The Corporation of the District of Saanich Mayor's Office

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO	X - D. McKinley	Other	





The Corporation of the District of Saanich | Mayor's Office  
770 Vernon Avenue Victoria BC V8X 2W7 | T 250-475-5510 | F 250-475-5440 | www.saanich.ca

Sent via email

June 1, 2021

British Columbia Elected Officials  
BC Chief Administrative Officers

**Re: British Columbia Climate Action Revenue Incentive Program (CARIP) Ending**

This letter will confirm that Council, at their meeting held May 17, 2021, considered a staff report on the end of the Climate Action Revenue Incentive Program (CARIP) and resolved as follows:

*"That Council:*

- 1. Receive for information the report of the Director of Planning dated May 13, 2021.*
- 2. Direct the Mayor to send a letter to the Premier, the Minister of Municipal Affairs; the Minister of Environment and Climate Change Strategy; the Minister of Finance, and the Union of British Columbia Municipalities (UBCM) based upon the draft provided, detailing the impact of cancelling the Climate Action Revenue Incentive Program (CARIP) and the need for a swift replacement that provides consistent, non-application funding to allow the District of Saanich and other municipalities to continue their work at a scale that can deliver on the Provincial CleanBC Plan and Municipal Climate Plans.*
- 3. Direct staff to draft a resolution to UBCM on a replacement CARIP program and present this to Council for consideration prior to the June 30, 2021 submission deadline.*
- 4. Share this report and attachments with the Capital Regional District Board of Directors, other BC municipal elected officials and Chief Administrative Officers in advance of the UBCM Conference in September, 2021."*

A copy of the report and draft meeting minutes are attached for information.

Sincerely,

A handwritten signature in black ink, appearing to read "F. Haynes".

Fred Haynes  
Mayor  
Enclosures

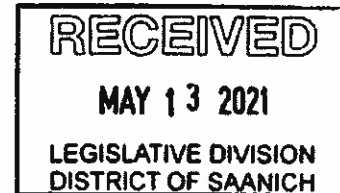
cc: Saanich Council  
Sharon Hvozdanski, Director of Planning, District of Saanich  
Valla Tinney, Director of Finance, District of Saanich



## The Corporation of the District of Saanich

# Report

**To:** Mayor and Council  
**From:** Sharon Hvozdzanski, Director of Planning  
**Date:** May 13, 2021  
**Subject:** Ending the B.C. Climate Action Revenue Incentive Program (CARIP)  
 File: 1300-50 • Provincial Governments



### RECOMMENDATION

1. That Council receive this report for information.
2. That Council send a letter to: Premier John Horgan; the Minister of Municipal Affairs; the Minister of Environment and Climate Change Strategy; and the Union of B.C. Municipalities (UBCM) based upon the draft provided in Attachment 2, detailing the impact of cancelling the Climate Action Revenue Incentive Program (CARIP) and the need for a swift replacement that provides consistent, non-application funding to allow the District of Saanich and other municipalities to continue their work at a scale that can deliver on the Provincial CleanBC Plan and Municipal Climate Plans.
3. That Council direct staff to draft a resolution to the Union of B.C. Municipalities on a Replacement CARIP Program and present this to Council for consideration prior to the June 30, 2021 submission deadline.
4. That Council share this report and attachments with the Capital Regional District Board of Directors, other B.C. municipal elected officials and Chief Administrative Officers in advance of the Union of B.C. Municipalities Conference in September, 2021.

### PURPOSE

The purpose of this report is to provide Council with information regarding:

- The announced end to the Provincial Climate Action Revenue Incentive Program (CARIP);
- The implications this has for District of Saanich climate action; and
- Proposed next steps.

### DISCUSSION

#### Provincial Announcement - Climate Action Revenue Incentive Program (CARIP)

In terms of background, the Climate Action Revenue Incentive Program (CARIP) is a conditional grant program that provides funding to local governments that have signed the B.C. Climate

**Action Charter.** This funding equals 100% of the carbon taxes a local government pays to support their operations.

The program requires local governments to report annually on their greenhouse gas (GHG) emissions and encourages investment in climate action to help the Province deliver on its commitment to carbon neutrality. Since the Climate Charter was launched in 2007, 187 of 190 municipalities, regional districts and the Islands Trust have signed up, providing the Province with a comprehensive database of municipal corporate emissions inventories and corporate and community climate actions implemented at the local level.

On May 11, 2021 the Deputy Minister, and Assistant Deputy Minister for the Local Government Division of the Ministry of Municipal Affairs called a meeting with all Municipal and Regional District Chief Administrative Officers (CAO) to announce the end of the Climate Action Revenue Incentive Program. It was indicated that this decision was a direct result of the recently introduced Provincial Budget. A follow up e-mail was then issued that includes information shared at the meeting (see Attachment 1).

The Province has outlined that 2020 will be the final year for reporting, with the final grant paid to local governments in 2021. They indicated that at this stage no replacement program with unconditional funding is planned and future programs would be application based. They aim to work with local governments through UBCM and the Green Communities Committee on further supporting the CleanBC goals.

In light of the Federal government's renewed climate commitments prior to the United Nations Climate Change Conference (COP26), the withdrawal of this consistent provincial funding source for climate action was extremely unexpected and it is clear that local governments have not been engaged in this decision.

## **Implications**

### **Loss of Consistent Funding**

The District of Saanich has participated in the CARIP program since signing the Climate Charter in 2007 and has benefited from more than \$1.3 million over the last 10 years, with approximately \$150,000 annually in recent years.

This funding has been used within the Sustainability Division of the Planning Department to support staff wages, implement community climate mitigation and adaptation projects and to leverage larger climate related grant applications, which often require a substantial contribution from the local government partner.

Examples of projects supported by CARIP funding include, but are not limited to:

- Feasibility analysis, design and installation of multiple rounds of public Electric Vehicle (EV) charging stations;
- Communications campaigns for home energy efficiency upgrades, the Oil to Heat Pump program and Better Home BC rebates;
- Municipal top-ups to provincial rebates for home energy retrofits;

- Analysis and engagement to support the introduction of the Saanich Greener Garbage program and the BC Energy Step Code;
- Funding for the B.C. Sustainable Energy Association (BCSEA) CoolIt! School climate leadership education program;
- Installation and maintenance of Bike kitchens at Saanich facilities;
- Support for engagement and analysis related to electric mobility and development of the Electric Mobility Strategy; and
- Workshops on local food production and processing.

Until approval of the 2021 Budget in May of this year, CARIP has been the main source of sustained and consistent funding for community focused climate action at the District of Saanich, with the Carbon Fund used for corporate climate action projects. While Council has committed to multiple one-time resource requests to support climate action where opportunities arose or costs exceeded CARIP funding, this approach does not provide the reliability afforded by the CARIP program. As such, CARIP has been instrumental in the development of a District of Saanich Sustainability Division and the hiring and retention of sustainability staff. Many other B.C. municipalities will have sustainability staff that are still resourced through CARIP funding.

Therefore, the clear lack of a replacement program that provides a consistent and reliable funding source for municipal climate action and the shift towards solely competitive funding streams and programs is of major concern.

Competitive funding programs and grants require significant effort, staff time and, often, financial resources to fund the analysis needed for an application with no guarantee of success. They also take substantial time and resources for evaluation by the decision making body. We regularly hear that grant programs and competitive funding streams are highly competitive and over-subscribed. In addition, they rely on match funding or financial contributions from the local government partner.

In the absence of either the CARIP program or a similar source of consistent funding, many municipalities will be limited in their ability to apply for such competitive programs or grants and it will be extremely difficult to develop work plans and implement climate programs that span multiple years based upon this competitive funding approach. This change is being implemented in a time of particular uncertainty when there is an overwhelming demand for municipal tax dollars to support core municipal services and local governments have limited ability to pivot on budget decisions. Removing dedicated climate action funding will create a shortfall that is unlikely to be met by many local governments through the municipal tax base.

#### Loss of Coordinated Reporting & Data

Saanich has recently committed to developing a comprehensive annual climate report card that aligns with the goals and actions outlined in the Climate Plan and Electric Mobility Strategy. Further, we report on community-wide GHG emissions through the Carbon Disclosure Project (CDP) using the globally recognized Global Protocol for Community Scale GHG Emissions Inventories (GPC Basic+). However, there are only a limited number of B.C. municipalities that are providing this level of climate reporting.

The CARIP program established a consistent climate reporting template for all B.C. local governments that had signed onto the Climate Charter and represents over a decade of publicly accessible data on municipal climate action. This is a true example of global best practice in coordinated climate reporting. Local government have spent significant effort building internal capacity and restructuring reporting systems to align with CARIP and the process has, in many municipalities, supported the development of strategic plans for climate action, monitoring and reporting on progress and the regular cross-departmental collaboration necessary to identify opportunities for climate related projects and programs.

**Proposed Next Steps**

Some amendments to the CARIP process and report template would be valuable and local governments can provide important insight moving forward. For instance, as Saanich and other municipalities move towards our corporate GHG reduction targets and increase our requirements for contractor climate responsibilities, we will pay less carbon tax as a result. While this should be addressed by an increase in the carbon tax in the short term, as we get close to our zero carbon targets, the CARIP funding will be reduced. In addition, funding based on fossil fuel consumption may be perceived as rewarding a lack of progress. As such, changes to the program could include the move from a carbon tax refund based upon fossil fuel consumption to one based on municipal population. However, there remains considerable benefit to continuing with a climate program that provides consistent funding tied to the delivery of a simple annual climate report.

A draft letter to: Premier John Horgan; the Ministry of Municipal Affairs; the Minister of Environment and Climate Change Strategy; and the Union of B.C. Municipalities (UBCM) is included as Attachment 2 for Council's consideration.

This letter outlines the value of the CARIP program and associated funding to the District of Saanich and the considerable implications for the program's end. It advocates for the Province to engage local governments in the design and implementation of a replacement program that offers consistent funding that is comparable to or greater than that is currently provided by CARIP. Program funding should be used for climate action (mitigation and adaptation), tied to a requirement for annual reporting on progress towards climate goals and should be in place for the first payments to be received by municipalities in 2022. It is recommended that Council sends this letter to the Provincial officials listed above.

In addition, there is the opportunity for Council to submit an endorsed resolution directly to UBCM prior to June 30, 2021 that would address the impact of ending the CARIP program and propose the swift development of a suitable replacement. It is recommended that Council direct staff to draft such a UBCM resolution for their consideration.

Finally, it is recommended that this Council report and attachments be shared with the CRD Board, other B.C. municipal elected officials and Chief Administrative Officers in support of an additional coordinated response and discussion at the UBCM Conference in September 2021.

## **ALTERNATIVES**

1. That Council approve the recommendations as outlined in this report.
2. That Council reject the recommendations as outlined in this report.
3. That Council provide alternate direction to staff.

## **FINANCIAL IMPLICATIONS**

The District of Saanich has participated in the CARIP program since signing the Climate Charter in 2007 and has benefited from more than \$1.3 million from the program over the last 10 years. In 2020, CARIP funding amounted to \$154,072. This forms a substantial portion of the Sustainability Division's budget. Should a similar Provincial program that provides consistent funding for municipal climate action not be developed to replace CARIP by 2022, then staff will need to bring forward a resource request to Council as part of the 2022 budget to ensure the required sustained funding necessary, to effectively deliver on the Climate Plan actions and goals. As always, staff will continue to apply for senior government and other sources of external funding. That said, the time spent seeking out and applying for external funding draws valuable staff resources away from work on corporate and community GHG initiatives.

## **STRATEGIC PLAN IMPLICATIONS**

The 2021 Council Budget requests and Sustainability Division and Planning Department work plans have been developed on the understanding that the CARIP program will continue. As such, removal of this funding without a suitable and consistent replacement impacts the ability to deliver on the 2019-2023 Council Strategic Plan Goal: 'Climate Action and Environmental Leadership', most notably the initiative to implement Saanich's Climate Plan.

## **CONCLUSION**

CARIP has been a valuable source of consistent and dedicated funding over the last decade, allowing municipalities to take action on climate change by resourcing staff, undertaking key emissions reduction projects and leveraging larger climate related grants. It is a true example of global best practice in coordinated and consistent climate reporting by local governments at the provincial level.

On May 11, 2021 the Ministry of Municipal Affairs announced the end of the CARIP program, with the final grant paid to local governments in 2021. This amounts to a loss of approximately \$150,000 in consistent annual funding to the District of Saanich, which is used to address climate change.

In light of the Provincial commitment to climate action outlined in CleanBC and the Federal government's renewed climate commitments prior to COP26, the end of the CARIP program and withdrawal of this consistent provincial funding source was extremely unexpected and it is clear that local governments have not been engaged in the decision. The absence of a replacement program and shift towards competitive funding applications has considerable implications for dedicated municipal staffing and actions on climate change and jeopardises a decade's worth of work monitoring and reporting on local government GHG emissions and progress.

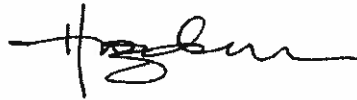
As such, staff are recommending that Council advocate to the Province via letter to the Premier, appropriate Ministries and UBCM, for a swift replacement of the CARIP program with consistent, non-application based funding, tied to annual climate reporting and that this be followed by a Council endorsed resolution submitted to UBCM addressing the same. This will allow municipalities to continue their work at a scale necessary to address the Climate Emergency and deliver on CleanBC and Municipal Climate Plan goals.

Prepared by:



Rebecca Newlove, Manager of Sustainability

Approved by:



Sharon Hvozdzanski, Director of Planning

RN/jp

- Attachments:**
1. E-mail from Province of BC, Ministry of Municipal Affairs Re: CARIP Reporting 2020, May 11, 2021
  2. Draft Letter to Premier John Horgan, the Minister of Municipal Affairs, the Minister of Environment and Climate Change Strategy and the Union of B.C. Municipalities (UBCM)

cc: Valla Tinney, Director of Finance

**ADMINISTRATOR'S COMMENTS:**

I endorse the recommendation from the Director of Planning



Paul Thorkelsson, Chief Administrative Officer

**Jon Poole**

---

**From:** Rebecca Newlove  
**Sent:** Wednesday, May 12, 2021 11:11 AM  
**To:** Rebecca Newlove  
**Subject:** Re: Climate Action Revenue Incentive Program (CARIP) Reporting 2020

**From:** INFRA MUNI:EX [REDACTED]  
**Sent:** Tuesday, May 11, 2021 12:40 PM  
**To:** INFRA MUNI:EX <[REDACTED]>  
**Subject:** (External Email) Re: Climate Action Revenue Incentive Program (CARIP) Reporting 2020

This email sent from outside the District of Saanich. Use caution if message is unexpected or sender is not known to you.

**To:** All Municipal and Regional District Chief Administrative Officers and Chief Financial Officers

**Re:** Climate Action Revenue Incentive Program (CARIP) Reporting 2020

Many thanks to all who joined Deputy Minister Okenge Yuma Morisho and me on today's call about the Climate Action Revenue Incentive Program (CARIP), please accept our apologies for the technical difficulties on the call that some experienced. This email includes the information that was shared during the call. We want to emphasize that local governments throughout British Columbia have shown great leadership on climate action. The province is committed to working with local governments to reach our climate goals and make life better for people across British Columbia.

For those who were unable to attend or hear due to some technical difficulties on the call, I wish to inform you and your staff that the CARIP will be wrapping up in the 2021/22 fiscal year. During this final program year, local governments will be required to complete and submit the 2020 Carbon Tax Calculation Form. This will be the only reporting requirement.

All program information is available on the [Ministry of Municipal Affairs' CARIP webpage](#). In particular, we encourage you to review the CARIP [Program Guide](#) for 2020 prior to completing the [2020 Carbon Tax Calculation Form](#).

#### **CARIP Reporting Requirement**

1. **2020 Carbon Tax Calculation Form (submission deadline: August 6, 2021)**  
Complete and submit a signed electronic version of the form to [REDACTED]. This form requires Financial Officer certification.

The end of the CARIP program should not be interpreted as the Province pulling back from the productive relationship we have and we look forward to working with UBCM, through the Green Communities Committee, to support the goals of the Climate Action Charter.

Under CleanBC, the Province of British Columbia has put a priority on reducing pollution, boosting energy-efficient solutions and building a low-carbon economy. Local governments will continue to be a key partner in



our collective efforts to address the challenges of a changing climate, playing a specific and important role in British Columbia's climate goals.

Just as local governments' actions on climate solutions have evolved in the past decade, our government is responding to support you with tools and funding programs such as:

- Updating the BC Action Climate Toolkit and the Green Communities Committee Carbon Neutral Framework.
- Investing \$110 million in combined provincial and federal funding to help local governments and Indigenous communities develop energy efficiency and clean energy projects through the Investing in Canada Infrastructure Program CleanBC Communities Fund.
- Working with the federal government to assess the climate impacts of all major infrastructure being funded under the Investing in Canada Infrastructure Program to reduce GHG emissions and increase resilience to climate change, which benefits communities and creates jobs.
- Boosting active transportation infrastructure with \$18 million through the Ministry of Transportation and Infrastructure.
- Making sure commuters can get out of their cars with historic investments in public transit, such as the Broadway Subway Line, and free transit for kids 12 and under starting this September.

Budget 2021 commits \$11 million in new funding to help local governments plan for compact, energy- efficient communities, directly supporting the Climate Action Charter's commitment to create complete, compact, energy-efficient rural and urban communities. We look forward to working with all local governments through UBCM and the Green Communities Committee on how to support greener and more livable communities.

Building on record investments in CleanBC, the Province will continue to strengthen our work with local governments and support the Climate Action Charter.

If you have any questions, please contact the Ministry of Municipal Affairs at [REDACTED] or [REDACTED]

Kind regards,

Tara Faganello  
Assistant Deputy Minister, Local Government Division  
Ministry of Municipal Affairs

May , 2021

The Honourable John Horgan, MLA  
Premier of British Columbia  
Office of the Premier  
PO Box 9041 Stn. Prov. Govt.  
Victoria BC V8W 9E1

The Honourable Josie Osborne, MLA  
Minister of Municipal Affairs  
PO Box 9056 Stn. Prov. Govt.  
Victoria BC V8W 9E2

The Honourable George Heyman, MLA  
Minister of Environment and Climate Change Strategy  
PO Box 9047 Stn. Prov. Govt.  
Victoria BC V8W 9E2

Councillor Brian Frenkel  
President, Union of B.C. Municipalities  
Local Government House  
525 Government Street  
Victoria BC V8V 0A8

Dear Premier John Horgan:

**Re: B.C. Climate Action Revenue Incentive Program (CARIP) Ending**

This letter will confirm that Council, at their meeting held May 17, 2021, considered a staff report on the end of the Climate Action Revenue Incentive Program (CARIP) (see attached) and resolved as follows:

*"That Council send a letter to: Premier John Horgan; the Minister of Municipal Affairs; the Minister of Environment and Climate Change Strategy; and the Union of B.C. Municipalities (UBCM) based upon the draft provided in Attachment 2, detailing the impact of cancelling the Climate Action Revenue Incentive Program (CARIP) and the need for a swift replacement that provides consistent, non-application funding to allow the District of Saanich and other municipalities to continue their work at a scale that can deliver on the Provincial CleanBC Plan and Municipal Climate Plans;*

*That Council direct staff to draft a resolution to the Union of B.C. Municipalities on a Replacement CARIP Program and present this to Council for consideration prior to the June 30, 2021 submission deadline; and*

*That Council share this report and attachments with the Capital Regional District Board of Directors, other B.C. municipal elected officials and Chief Administrative Officers in advance of the Union of B.C. Municipalities Conference in September, 2021."*

On May 11 2021, the District of Saanich was made aware of the end to the Climate Action Revenue Incentive Program (CARIP) through an announcement made by the Ministry of Municipal Affairs.

In light of the Provincial commitment to climate action outlined in CleanBC and the Federal government's renewed climate commitments prior to the United Nations Climate Change Conference (COP26), the end of the CARIP program and withdrawal of this provincial funding source for climate action was extremely unexpected and it is clear that local governments have not been engaged in the decision.

CARIP has been a critical source of consistent and dedicated funding over the years, allowing municipalities to take action on climate change by resourcing staff, funding key emissions reduction projects and leveraging larger climate related grants. It is a true example of global best practice in coordinated and consistent climate reporting, representing over a decade of data on climate action at the municipal level.

The District of Saanich has delivered a considerable number of high impact actions using CARIP funding, ranging from multiple rounds of public electric vehicle charging stations, to the analysis and engagement required to support adoption of the BC Energy Step Code. Additional examples are provided in the attached Council Report. Further, CARIP funding has been instrumental in the development of a Sustainability Division and the hiring and retention of sustainability staff, which, until 2021, were still partly resourced via CARIP funding. Many other municipalities will have staff delivering on climate action that are still resourced through the CARIP carbon tax refund.

Given this, the clear lack of a replacement program that provides a consistent and reliable funding source for municipal climate action and the shift towards solely competitive funding streams and programs is of major concern. Such programs require significant effort, staff time and, often, financial resources to fund the analysis needed for an application with no guarantee of success. They also take substantial time and resources for evaluation by the decision making body and we regularly hear that grant programs and competitive funding streams are over-subscribed. In addition, they rely on match funding or financial contributions from the local government partner. In the absence of either the CARIP program or a similar source of consistent funding, many municipalities will be limited in their ability to apply for such competitive programs. Further, this level of uncertainty makes it extremely difficult to plan for and implement climate actions that span multiple years.

While some amendments to the CARIP process and report template would be valuable, for example, the move from a carbon tax refund based upon fossil fuel consumption to one based on municipal population, there remains considerable benefit to continuing with a program that provides consistent funding tied to the delivery of a simple annual climate report.

This change is being implemented in a time of particular uncertainty when there is an overwhelming demand for municipal tax dollars to support core municipal services and local governments have limited ability to pivot on budget decisions. Removing dedicated climate action funding will create a shortfall that is unlikely to be met by many local governments through the municipal tax base.

As such, Council requests that the Province engage local governments on the swift replacement of CARIP with a program that provides consistent, non-application based funding, tied to annual climate reporting and with first payments received by local governments in 2022. This will allow municipalities to continue their work at a scale necessary to address the Climate Emergency and deliver on CleanBC and Municipal Climate Plan goals.

Sincerely,

Angila Bains, B.A., CMC,  
Manager, Legislative Services

RN/

**Enclosures: Council Report:**

cc. Mayor and Council  
Paul Thorkelsson, Chief Administrative Officer, District of Saanich  
Sharon Hvozdzanski, Director of Planning, District of Saanich  
Valla Tinney, Director of Finance, District of Saanich  
Tara Faganello, Assistant Deputy Minister, Local Government Division, Ministry of Municipal Affairs

2560-50  
Climate Action

**ENDING THE BC CLIMATE ACTION REVENUE INCENTIVE PROGRAM (CARIP)**

Report of the Director of Planning dated May 13, 2021. To provide Council with information regarding:

- The announced end to the Provincial Climate Action Revenue Incentive Program (CARIP);
- The implications this has for the District of Saanich Climate Action; and
- Proposed next steps.

The Manager of Sustainability provided an overview of the termination of the BC Climate Action Revenue Incentive Program.

**MOVED by Councillor Chambers and Seconded by Councillor Plant: "That Council:**

- 1. Receive for information the report of the Director of Planning dated May 13, 2021;**
- 2. Direct the Mayor to write a letter to the Premier, the Minister of Municipal Affairs, the Minister of the Environment, Minister of Finance and Climate Change Strategy, and the Union of British Columbia Municipalities based upon the draft provided, detailing the impact of cancelling the Climate Action Revenue Incentive Program (CARIP) and the need for a swift replacement that provides consistent, non-application funding to allow the District of Saanich and other municipalities to continue their work at a scale that can deliver on the Provincial CleanBC Plan and Municipal Climate Plans;**
- 3. Direct staff to draft a resolution to the Union of British Columbia Municipalities on a replacement CARIP program and present this to Council for consideration prior to the June 30, 2021 submission deadline; and**
- 4. Share this report and attachments with the Capital Regional District Board of Directors, other BC municipal elected officials and the Chief Administrative Officers in advance of the Union of British Columbia Municipalities conference in September 2021."**

Council discussion ensued with the following comments:

- The cuts to funding are disappointing.

**The Motion was then Put and CARRIED**

## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

---

**TO:** Corporate and Administrative Services Committee – June 24, 2021

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

**SUBJECT:** COOPERS GREEN HALL REPLACEMENT PROJECT – ADDITIONAL PROJECT INFORMATION IMPLICATIONS

---

### RECOMMENDATION(S)

**THAT** the report titled Coopers Green Hall Replacement Project – Additional Project Information Implications be received;

**AND THAT** the Coopers Green Hall Replacement Project proceed as follows:

1. Prepare a proposed operating plan for the Coopers Green Hall Replacement reflecting a partnership with the Halfmoon Bay Community Association;
2. Reinitiate the design process based on completed design development products;
3. Prepare a project budget update to a future Committee;
4. Report to a future Committee on a tendering and project cost control strategy;

**AND THAT** the value of the contract with Principle Architecture be increased to a maximum of \$263,299, funded from the Coopers Green Hall Replacement capital project budget;

**AND THAT** the delegated authorities be authorized to execute the amended contract;

**AND FURTHER THAT** new Community Parks [650] projects be planned, as follows, with proposals brought to the 2022 annual budget process:

1. A new project to enhance park, hall and boat ramp parking infrastructure and parking management.
- 

### BACKGROUND

The SCRD Board adopted the following resolution on March 11, 2021 (in part):

068/21     **Recommendation No. 23**     *2021 Round 2 Budget Proposal for [650] Community Parks – Coopers Green Hall Replacement Project*

THAT staff report to a future Committee in Q2 regarding the timelines and the financial, policy and organizational implications of reporting back on [...] information requests [outlined in table in body of report] pertaining to the Coopers Green Hall Replacement.

Completing the design for, and initiating construction of, a replacement for Coopers Green Hall has been included in the 2021 budget and the SCRD Financial Plan and is supported by an Investing in Canada Infrastructure Program (ICIP) grant of over \$2M. Planning for this project began in 2016.

Staff have prepared a summary of the implications of the implications of items on the Board's list (Attachment A), as directed.

In order to provide clear information to community partners and ICIP grant program staff, to confirm divisional workplans and to retain SCRD's contracted consultants, clear direction on next steps is needed.

## **DISCUSSION**

The current situation regarding this project is:

1. Design development is complete. Before the project is completed, construction documents must be prepared, further diligence on septic system and a few other items are required. Additional consultant fees will be required based on time elapsed since design work was initiated, changes to building code and accessibility requirements, etc. A preliminary estimate is that up to \$125,000 will be required.
2. SCRD's community partner, the Halfmoon Bay Community Association has continued with fundraising, including setting a new, higher contribution target.
3. The Canadian construction market for both labour and materials is in a very unique state, with material costs having inflated by orders of magnitude over 12-18 months ago. If it is not imperative to tender/build a project right now, delaying may be a prudent cost control strategy.

### *Analysis*

Options for decision are presented in Attachment B.

Recommendations, as presented, would move SCRD toward a tender-ready project. Further information, responsive to the construction market, about tendering and cost control would be provided as a next step, along with an updated project budget.

### *Organizational Implications*

If further work/information is required beyond the items recommended, incremental resources or an amendment to workplans will be required.

### *Financial Implications*

There is \$3,088,020 toward the Coopers Green Hall Replacement and approximately \$57,643 carry-forward remaining from the initial design budget for this project.

Based on some review work done with consultants, staff believe that up to an additional \$125,000 will be required to produce a finished design that can be tendered. A contract amendment is required to deliver this work.

Staff have confirmed with ICIP program staff that additional design fees can be funded from the approved grant, however the maximum contribution and the funding formula from ICIP are locked. Practically this means that the funds available for construction within the ~\$3M project budget are reduced.

Also, if the project does not proceed to construction, SCRD may be in a position of being required to repay grant funds claimed.

There are construction cost unknowns based on the status of design (at about 50%) and current market conditions. A tendering and cost control strategy is recommended to be reported to a future Committee.

The proposed increases can be sustained within existing Budget and does not require a Financial Plan Amendment at this time.

*Timeline for next steps or estimated completion date*

There are a number of factors affecting the rate of progress and project completion date, including the availability of consultants. A target to completing the recommended steps in Q4 2021 is a reasonable target.

**STRATEGIC PLAN AND RELATED POLICIES**

N/A operational

**CONCLUSION**

The implications of a number of areas of Board interest about the Coopers Green Hall Replacement project have been analyzed. This report recommends a path to advance the project to the next stage while responding to the current COVID-driven construction market. Modest incremental staffing resources are requested to support these steps.

**ATTACHMENTS**

Attachment A: Summary of Implications – Coopers Green Hall Project Additional Information

Attachment B: Options for Direction

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



## ATTACHMENT A

### SUMMARY OF IMPLICATIONS – COOPERS GREEN HALL PROJECT ADDITIONAL INFORMATION

Implications of preparing the information requested by the Board are outlined below.

Where human resources are referenced, a distinction between external/contracted services that are eligible for ICIP grant support and internal support (not grant-eligible) has been made.

Item	Implications			
	Timelines	Financial	Policy	Operational
<ul style="list-style-type: none"> <li>Full Asset Management Plan including capital replacement requirements – to inform the Halfmoon Bay Community Association (HBCoA) and other parties of the complete costs involved to operate the facility</li> </ul>	Preliminary capital replacement and operating calculations are complete. Final plan to be completed when project design is complete (based on final spec).	\$0; limited staff time (<5 hours)	A capital replacement plan must be determined (e.g. 50% versus 100% replacement funding).	Preliminary calculations completed July 2020 (\$37,000 increasing at 2% annually based on 100% replacement). Can be updated based on new costing.
<ul style="list-style-type: none"> <li>Ownership and Operation – if a party involved chooses not to operate the facility can it be sold or how is the ownership transferred to another party</li> </ul>	Can be answered here.	\$0	As an SCRD-owned asset it is the Regional District's prerogative to decide. A new lease or partnership could be arranged; divestment of assets (and of parkland specifically) has <a href="#">specific requirements from LGA</a> (elector approval) and accounting standards. Commercial activities are currently prohibited under SCRD's Parks bylaw.	
<ul style="list-style-type: none"> <li>Operating Plan – responsibilities including financial implications for operations and maintenance plan with clear agreement</li> </ul>	60 days, estimated, for a preliminary draft. Final details may require a finalized design.	Up to 10 hours of staff time.	None identified; SCRD has a number of partnership agreements similar to what has been proposed.	Resources required for Parks Division to complete this work.

Item	Implications			
	Timelines	Financial	Policy	Operational
<ul style="list-style-type: none"> <li>Land tenure planning for the hall be for 100-150 years – will the building be net zero ready or to net zero emissions standard for a 100 year outlook</li> </ul>	<p>If direction is given to amend the design brief, net zero readiness can be worked into final phase of design (work phase estimated at 3-4 months). Would require redesign work.</p>	<p>As a design change this would increase fees.</p> <p>Order of magnitude cost for net zero readiness would be \$15,000.</p>	<p>Development of a net zero energy policy for new RD buildings would be a new policy direction.</p>	<p>Incremental resources required. Could be a contracted project manager. Future conversion of energy-efficient, electrically-fueled buildings to net zero possible.</p>
<ul style="list-style-type: none"> <li>Update the project cost estimate as the existing 3 year old Class B estimate is out of date and the project requires an updated full financial review</li> </ul>	<p>A cost consultant can provide updated costing in 4-6 weeks. Advancing the design (especially civil and septic) will be required to provide a higher degree of certainty.</p>	<p>As a change to project scope, this would increase fees.</p> <ul style="list-style-type: none"> <li>Assume up to \$3,000.</li> </ul>	<p>SCRD does not have a <i>policy</i> as regards professional project costing; the project has followed our <i>practice</i> to date.</p> <p>1.</p>	<p>Resources required for Parks Division to complete this work.</p>

Item	Implications			
	Timelines	Financial	Policy	Operational
<ul style="list-style-type: none"> <li>Parking – requirements and opportunities</li> </ul>	<p>Parking requirements have been met. Parking design can be improved.</p> <p>Retaining a civil/parking consultant and having plans prepared would likely require 6-12 weeks.</p>	<p>As a change to scope, this will increase fees.</p> <p>Design costs could be (order of magnitude) \$15,000.</p> <p>Engineering, geotechnical and environmental could be (order of magnitude) \$30,000</p> <p>Construction costs unknown.</p>	<p>SCRD does not have parking or transportation demand management policies.</p> <p>The current parking design meets land use requirements.</p>	<p>Incremental resources required. Could be a contracted project manager.</p>
<ul style="list-style-type: none"> <li>Boat Ramp – requirements</li> </ul>	<p>The work directed by the Board in November 2020 is planned for later 2021. Provincial approval of an updated management plan is not in SCR D's control.</p>	<p>Project costs are estimated at \$2,000 for signage, advertising, etc.</p>	<p>Board direction from 2020 (#382/20): load limit signage, restricted hours/days of use, updated mgmt plan.</p> <p>Outstanding provincial policy implications associated with landing barges on beaches.</p>	<p>Accelerating progress, or increasing scope would require resources.</p>

Item	Implications			
	Timelines	Financial	Policy	Operational
<ul style="list-style-type: none"> <li>Business Case</li> </ul>	Depends on scope. Would require time from HBCoA.	Incremental resources required. A project manager may be funded from the project budget.	<p>SCRD's approach to business decisions regarding parks/public space has been exercised through the strategic planning and annual budget processes, supplemented with public participation.</p> <p>SCRD has limited policy with respect to community halls.</p>	Resources (incremental or diverted from other projects) required for Parks Division to complete this work.
<ul style="list-style-type: none"> <li>Create a Capital Asset Acquisition Policy</li> </ul>	Later 2022 or beyond, depending on degree of priority	Staff time only, if developed in-house.	New policy development. Would interface with financial sustainability policy and other internal processes.	This would be an addition to the Asset Management division's workplan.

Item	Implications			
	Timelines	Financial	Policy	Operational
<ul style="list-style-type: none"> <li>Social Procurement opportunities</li> </ul>	Social considerations are built in to SCRD's procurement policy.	Social procurement can be in tension with project cost (although value generated can be same or higher).	SCRD procurement policy was reviewed in 2019/2020 and includes social procurement consideration.	N/A
<ul style="list-style-type: none"> <li>HVAC – review requirements in the context as a result of the COVID-19 pandemic</li> </ul>	A review of HVAC systems could be completed in 4-6 weeks of work.	<p>As a change to scope and new work, this would result in new fees.</p> <p>Additional filtration or air exchange could impact operating costs.</p>	<p>There have not been changes to BC Building Code or other building standards.</p> <p>The next pandemic could involve very different transmission vectors.</p>	None noted.
<ul style="list-style-type: none"> <li>Financial Sustainability policy for financial responsibilities regarding community halls (who pays)</li> </ul>	Duration of policy development project would depend on scope and level of public participation. 3-9 months, estimated.	Could require public participation resources.	This would be new policy development.	Resources required from Finance and Parks Division to complete this work.

Item	Implications			
	Timelines	Financial	Policy	Operational
<ul style="list-style-type: none"> <li>Human Resources implications – management and operations</li> </ul>	Time requirements are built in to the operating plan item (#3 above)	Up to 10 hours of staff time.	None identified.	Resources required for Parks Division to complete.
<ul style="list-style-type: none"> <li>Cost Recovery regarding community halls – in the Parks Bylaw</li> </ul>	Duration of policy development project would depend on scope and level of public participation. 3-9 months, estimated.	Could require public participation resources.	<p>This would be new policy development.</p> <p>Other parks assets (or SCRD services) could be reviewed as well.</p>	Resources required from Finance and Parks Division to complete.

## ATTACHMENT B

### OPTIONS FOR DIRECTION

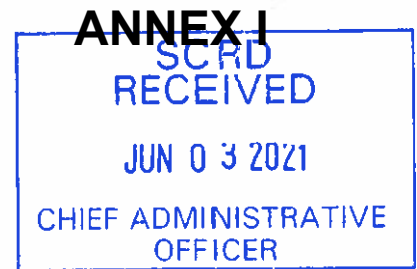
Example options for recommendations include but are not limited to those below.

Information Item	Direct Part of Hall Replacement / Separate Project?	Options (Recommendation in Bold)
1. Asset Management Plan	Direct	<p><b>A. That the Coopers Green Hall Replacement Project proceed on the basis of the preliminary capital replacement plan. Status quo recommendation; no motion required.</b></p> <p>OR</p> <p>B. THAT the Coopers Green Hall Replacement Project preliminary capital replacement plan be updated to reflect [insert specific parameter]...</p>
2. Future sale or lease	Resolved	Addressed in Attachment A.
3. Operating plan	Direct	<b>THAT an operating plan for the Coopers Green Hall Replacement reflecting a partnership with the Halfmoon Bay Community Association be prepared</b>
4. Net zero ready/net zero	Direct	<p><b>A. That the design brief for Coopers Green Hall continue to focus on carbon-free energy efficiency. Status quo recommendation; no motion required.</b></p> <p>OR</p> <p>B. THAT the design brief for the Coopers Green Hall Replacement Project be amended to include net zero readiness as a requirement; AND THAT the project budget allowance for architectural fees be amended to reflect the change.</p>
5. Updated cost estimate	Direct	<p><b>A. THAT an updated project cost estimate, including revised consultant fees, be prepared, prior to tender. This is regular business practice; no motion required.</b></p> <p>OR</p> <p>B. THAT an update project cost estimate be prepared following the preparation of construction drawings.</p>

6. Parking	Could be separate	<b>THAT a new project to enhance park, hall and boat ramp parking infrastructure and parking management be planned;</b>  <b>AND THAT a project budget proposal be brought to the 2022 annual budget process.</b>
7. Boat ramp	Separate	<b>THAT staff continue with boat ramp infrastructure and management improvements as directed by the Board.</b> <i>Status quo recommendation; no motion required.</i>
8. Business case	Direct	<b>A. THAT the proposed operating plan and partnership agreement be reviewed by staff with a business case lens. This can be undertaken administratively, no motion required.</b>  OR  <b>B. THAT a business case for the Coopers Green Hall Replacement Project be prepared and brought to a future Committee meeting.</b>
9. Capital asset acquisition policy	Separate	<i>This policy/project is beyond the scope of the Coopers Green Hall project.</i>  <b>THAT a capital asset acquisition policy be discussed as part of a future Strategic Plan review process.</b>
10. Social procurement	Separate	<b>THAT social procurement opportunities under current policy be noted when this project reaches the tender stage.</b> <i>Status quo recommendation; no motion required.</i>
11. COVID-19 HVAC review	Direct	<b>A. THAT the project continue on the basis of BC Building Code requirements;</b> <i>Status quo recommendation; no motion required.</i>  OR  <b>B. THAT the scope of the Coopers Green Hall Replacement Project be increased to include a review of HVAC design opportunities to reduce the spread of COVID-19.</b>
12. Community hall financial sustainability	Separate	<i>This policy/project is beyond the scope of the Coopers Green Hall project.</i>  <b>THAT a project to analyze Community Hall financial sustainability and cost recovery be planned and a proposal brought to the 2022 annual budget process.</b>
13. Human resource implications	Direct	<b>THAT the human resource implications of operating and maintaining the Coopers Green Hall Replacement be considered in the preparation of an operating plan and partnership agreement. This can be undertaken administratively, no motion required.</b>



14. Community halls cost recovery policy	Separate	(Same as #12) <i>This policy/project is beyond the scope of the Coopers Green Hall project.</i> <b>THAT a project to analyze Community Hall financial sustainability and cost recovery be planned and a proposal brought to the 2022 annual budget process.</b>
--	----------	---



## SECHELT INDIAN GOVERNMENT DISTRICT

### MINUTE OF DECISION

---

**DATE:** April 6, 2021

**RE: Letter of Support for Community Resiliency Investment Program Grant Application**

**WHEREAS**, the Sunshine Coast Regional District (SCRD) seeks support for its application to the Union of British Columbia Municipalities' Community Resiliency Investment Program to build a local wildfire resiliency and assist communities in recovering from the economic impacts of the Covid019 pandemic.

**THEREFORE BE IT RESOLVED THAT**, the Sechelt Indian Government District Council approves and accepts the request to support the SCRD's Community Resiliency Investment Program Grant Application.

**FURTHER THAT**, the District Council supports the SCRD applying for, receiving and managing Community Resiliency Investment Program grant funding on behalf of the shíshálh nation and those communities partnering on their application.

#### SECHELT INDIAN GOVERNMENT DISTRICT COUNCIL

Chief Warren Paull

Councillor Salina August

Councillor Barbara Joe

Councillor Corey August

  
Councillor Alvina Paul



Ministry of Municipal Affairs

Local Government

## MEMORANDUM

May 14, 2021

Ref: 266942

To: Chief Administrative Officers and Corporate Officers of British Columbia

**Re: Municipal Affairs Statutes Amendment Act, 2021**

Dear Chief Administrative Officers and Corporate Officers,

On May 13, 2021, Minister Josie Osborne introduced legislation ([Bill 10](#)) to provide necessary transition and continuity for local government matters which are currently covered under various Ministerial Orders that are part of the COVID-19 Related Measures Act. Based on learnings and experiences from the pandemic, the amendments have also added new permanent authorities, where appropriate, to ensure that local governments have the powers they need to effectively govern their communities.

For the foreseeable future, local governments will continue to rely on the temporary authorities provided by Ministerial Order 192 (M192). This means that local governments can continue to operate as they have been without having to adjust to any new rules or processes. As described on the Ministry's [website](#), M192 continues to allow local governments (and other bodies such as the Islands Trust) to conduct meetings without the public present, conduct regular council meetings electronically, and conduct public hearings electronically.

For more information about the amendments please see the [news release](#). The proposed legislative amendments will:

- Provide new permanent authorities for local governments to be able to hold electronic meetings and electronic public hearings.
- Remove operational barriers for improvement districts that were highlighted by the pandemic.
- Provide continuity for local government financial authorities and repayment obligations that were authorized in 2020 due to the pandemic.
- Provide Ministerial regulation authorities to enable the Minister to address urgent and unique local government financial challenges and election related matters in special circumstances.
- Expand eligibility for mail ballot voting by removing legislated restrictions around who is permitted to vote by mail-ballot in local elections.

...2

- Provide legal continuity for local government financial authorities and repayment obligations that were authorized under Ministerial Order 159 (M159) in 2020 due to the pandemic. *Note: the authorities are not being extended beyond the timelines specified under M159; rather the amendments simply carry over the existing obligations and extraordinary*
- *authorities into a more permanent legislative framework to ensure legal continuity once M159 expires on July 10, 2021.*

It is important to note that the electronic meetings and hearings amendments will be brought into force by regulation at a later date (i.e. once the pandemic has eased, and COVID emergency authorities for electronic meetings and public hearings are lifted) to allow councils time to consider the new authorities and consider amendments to their procedure bylaw after the legislation is in force.

Further work to update regulations to align electronic meeting rules for local government bodies and local governments (including the City of Vancouver, Regional Districts and the Islands Trust) is also anticipated. This will ensure the new, broader electronic meeting authorities for all local governments are implemented in a coordinated fashion.

The Ministry plans to develop an Information Circular and will also be working with our local government partners to develop additional guidance and information about the amendments in the coming months.

Any additional questions can be directed to: [lggovernance@gov.bc.ca](mailto:lggovernance@gov.bc.ca). We thank you for your continued hard work to conduct local government operations as you restart during the pandemic.

Sincerely,



Tara Faganello  
Assistant Deputy Minister