# CORPORATE AND ADMINISTRATIVE SERVICES COMMITTEE



Thursday, June 28, 2018 SCRD Boardroom, 1975 Field Road

# AGENDA

CALL TO ORDER: 9:30 a.m.

# AGENDA

1. Adoption of Agenda

# PETITIONS AND DELEGATIONS

# REPORTS

2.	Senior Leadership Team – Budget Project Status Report – June 2018 <b>(Voting – All Directors)</b>	Annex A Pages 1-10
3.	Senior Manager, Administration and Legislative Services – Proposed Board Procedures Bylaw No. 717 (Voting – All Directors)	Annex B pp. 11-31
4.	General Manager, Corporate Services / Chief Financial Officer – Recalculated Apportionment Options for Transit Service (Voting – B, D, E, F, DoS, ToG, SIGD)	Annex C pp. 32-58
5.	Chief Administrative Officer and General Manager, Corporate Services / Chief Financial Officer – Directors' Remuneration Review (Voting – All Directors)	Annex D pp. 59-67
6.	General Manager, Infrastructure Service – Investing in Canada Infrastructure Program Grant Application (Voting – A, B, D, E, F and DoS)	Annex E pp. 68-70
7.	General Manager, Corporate Services / Chief Financial Officer – 2017 Sunshine Coast Regional District (SCRD) Corporate Annual Report available on the web at <u>http://www.scrd.ca/Annual-Reports</u> (Voting – All Directors)	Annex F p. 71
8.	Manager, Financial Services – Financial Reporting Requirements and Statement of Financial Information, Year-Ended December 31, 2017 (Voting – All Directors)	Annex G pp. 72-131

- 9. Chief Administrative Officer and General Manager, Corporate Annex H Services / Chief Financial Officer – syiyaya Reconciliation Project – pp. 132-136 Financial Assistance Request (Voting – Dependant on Participants (GIA – A, B, D, E, F or General Government – All Directors)
- 10. General Manager, Corporate Services / Chief Financial Officer –
  Annex I

  Youth Programs and Youth Restorative Justice Grants
  pp. 137-138

  (Voting All Directors)
  Program (Note: Comparison of Comparison of

# COMMUNICATIONS

11.	Pamela Goldsmith-Jones, Member of Parliament, West Vancouver-	Annex J
	Sunshine Coast – Sea to Sky Country	p. 139
	Regarding: Environmental Quality Program	
	(Voting – All Directors)	

## **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 28, 2018

AUTHOR: SCRD Senior Leadership Team

**RE:** BUDGET PROJECT STATUS REPORT – JUNE 2018

#### **RECOMMENDATION(S)**

#### THAT the report titled Budget Project Status Report – June 2018 be received.

#### BACKGROUND

The Budget Project Status Report (BPSR) provides the Sunshine Coast Regional District (SCRD) Board updates on projects as approved through the 2018 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.

New information on this edition of the BPSR includes a tally of the open projects by the year that they were approved. The 2018 budget projects are included in this report.

#### STRATEGIC PLAN AND RELATED POLICIES

The BPSR is a metric for reporting on projects that move the Strategic Plan and various other documents such as the Integrated Five-Year Service Plan forward. It also meets the Core Value of "*Transparency*" and measures our Mission of being an "*effective and responsive government*".

#### 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/CFO	X-T. Perreault
GM	X-I. Hall	Legislative	X- A. Legault
	X-R. Rosenboom	-	-
CAO	X - J. Loveys	Human Resources	

# Attachment

Jun-18

					Budget			Proposed							
Line					Expended (to	Funding		Completion	Actual Completion	Function					
No.	Dept.	Function	Mgr.	Budget \$	date)	Source	Budget Year	Date	Date	Participants	Work Location	Description	Current Status	Category	% Complete
1	IS	312	Dykstra	\$20,000	\$0	Capital Reserve	2017	Sep-17		All	Regional	Rear Overhead Door on Fleet Wash Bay	Quotes are currently being obtained	Carryforward	In Progress 25%
2	PCD	220	Loveys	\$97,500	\$0	Capital Reserves	2014	Oct-17		All	All	Replace Gibsons Tower	Assessment of radio channels ongoing. Meeting in September set. Emergency Services staff are completing full evaluation of the project. Update in Q3 2018 to come forward.	Carryforward	In Progress 50%
3	PCD	220	Loveys	\$180,000	\$0	Taxation / Capital Reserves	2015	Dec-17		All including Islands	All	Chapman Creek Tower	Assessment of radio channels ongoing. Emergency Services staff are completing full evaluation of the project. Update in Q3 2018 to come forward.	Carryforward	In Progress 50%
4	IS	370	Walkey	\$75,000	\$0	Existing User Fees	2015	Dec-17		Regional	All	Zone 2 Reservoir Repairs	Ongoing assessment for repairs to Selma II/Chapman WTP Reservoir	Carryforward	Started
5	IS	381-394	Walkey	\$977,303	\$179,496	Operating Reserve	2016	Dec-17		В	В	Square Bay Waste Water Treatment Plant [387] Replacement - Detailed Engineering Design		Carryforward	In Progress 25%
6	IS	370	Crosby	\$200,000	\$156,616	Existing User Fees	2015	Feb-18		Regional	F	Soames Well Chlorination Project	New chlorination station is currently being commissioned and is expected to be brought online soon.	Carryforward	In Progress 75%
7	IS	370	Crosby	\$5,545,000	\$5,108,343	Grant / Capital Reserves	2016	Feb-18		A, B, D, E, F, F Islands and DoS	A, B, D, E, F	Universal Metering Phase 2 - Rural Areas	Meter installations are continuing in all the rural areas. The project is approximately 98% (4740 meters installed) complete. As of May 31, 2018 only 44 meters remain to be installed.	Carryforward	In Progress 75%
8	PCD	650	Allen	\$4,500	\$1,442	Taxation	2015	Apr-18		All excluding Munis	F	Gambier Island Community Information and Amenities	Trail planning process task force commenced 2017-May-27. Task Force work complete. Public engagement session held on Gambier Island in October. Reports to follow. Public engagement summary presented to December PCDC. Report on trail development options to follow, 2018 Q2. Board direction to pursue trail development for West Connector. Staff report planned for Q3.	Carryforward	In Progress 75%
9	PCD	650	Loveys	\$379,614	\$18,319	Capital Reserves	2015	Apr-18		All EA's including Islands	F	Granthams Hall Restoration Design and Engineering	Working with Community to support grants and fundraising initiatives. Architect selected and staff continue to work with community. Drawings of existing structure received. Site survey to be completed. Hazardous material testing complete. Received renovation options. Open house/option selection on September 22, 2016. Design option selected, waiting on grant updates. Design and engineering complete; implementation funding plan in place pending grant application results. Report provided to January 2018 ISC. Grant resubmitted and report forthcoming.	Carryforward	In Progress 75%
10	IS	351	Cooper	\$10,000	\$0	Reserves	2018	Jun-18		Regional	Regional	Site Improvement at Pender Harbour Transfer Station	Work has commenced. Estimated completion by end of June.	Other	In Progress 75%
11	IS	365	Crosby	\$20,000	\$19,280	Capital Reserves	2016	May-18		A and SIGD	A	Pool Road Waterline Replacement	Waterline installation completed May 25, 2017. Right-of-Way survey and acquisition of same yet to be completed.	Carryforward	In Progress 75%

Line					Budget Expended (to	Funding		Proposed Completion	Actual Completion	Function					
No.	Dept.	Function	Mgr.	Budget \$	date)	Source	Budget Year	Date	Date	Participants	Work Location	Description	Current Status	Category	% Complete
12	PCD	613	Robinson	\$19,150	\$0	Taxation	2017	Jun-18		B, D, E, F (except F Islands)	ToG	Fall Protection Audit and Hazardous Materials Audit for Recreation Facilities	Scoping complete. Project brief complete. Carryforward to Q1 2018. Planned for completion. Arenas have been prioritized first as part of the Arena Audits follow up work. Scope developed.	Carryforward	In Progress 25%
13	PCD	650	Robinson	\$28,000	\$3,089	Surplus	2016	Jun-18		All EA's including Islands	A, B, D, E	Playground Surface Replacements	Completed in some parks. Planning for project completion underway. Shirley Macey Water Park resurfacing tendering process in progress. Work tendered, to be completed Q1/Q2 2018. <b>Construction to be completed in Q2 2018.</b>	Carryforward	In Progress 50%
14	PCD	650	Allen	\$60,000	\$45,237	Taxation	2015, 2016, 2017	Jun-18		All EA including Islands	All EA including Islands	Signage Upgrade	Ongoing installation of Phase 1 and 2. 2017 Phase 3 \$20,000 is to be taxed in 2017. Collaboration with First Nations on names/translation in progress. Local woodworker currently preparing sign post for large signs. Sign mockups being confirmed. <b>Production anticipated in Q3.</b>	Carryforward	In Progress 50%
15	PCD	650	Hall	\$113,033	\$18,382	Gas Tax	2016	Jun-18		All EA's including Islands	В	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 to be included in Q2 departmental report.	Carryforward	In Progress 50%
16	IS	352	Cooper	\$25,000	\$0	Reserves	2018	Jul-18		Regional	Regional	Sechelt Landfill 4 x 4 Truck Replacement	Not started yet.	Mandatory / BC	Not Started
17	PCD	210 / 650	Michael / Robinson	\$150,000	\$0	Capital Reserves	2017	Jul-18		A, B, D, E, F and ToG	E	Frank West Hall / Cliff Mahlman Fire Station Roof Replacement	Project brief drafted. Contractor quotes for project scope in progress. Scope of work being reviewed and project being carried forward to 2018 due to the seasonality of the project. The RFP has been developed. <b>Tender documents confirmed and prepared for release late Q2</b> .	Carryforward	In Progress 25%
18	PCD	613	Robinson	\$36,000	\$0	Capital Reserve	2015	Aug-18		All excluding A	-	Gibsons and Area Community Centre (GACC) - Plant Room Ventilation Extension Scope	Scope of work developed by Engineer. Equipment order in progress. Carryforward; installation planned for 2018 shutdown. Project requires re-engineering. Engineering in progress. Engineering completed. Equipment ordered. Construction tendering in Q2.	Carryforward	In Progress 25%
19	CA	114	Perreault	\$75,000	\$0	Reserves / SS	2017	Sep-18		All		SCRD Corporate Space and Site Planning (including Field Road, Mason Works Yard and South Pender Water Office)	Project Charter/Plan in draft. Internal project team meeting initiated. Project delayed due to organizational capacity. Target is to re-initiate in Q1 2018. Internal space reconfiguration work happening in some departments and project update to come forward in Q3 2018. <b>Project scope complete and scheduled to go</b> <b>for RFP in late Q2</b> .	Carryforward	Started

<b>–</b>					Budget			Proposed							
Line					Expended (to	Funding		Completion	Actual Completion	Function					
No.	Dept.	Function	Mgr.	Budget \$	date)	Source	Budget Year	Date	Date	Participants	Work Location	Description	Current Status	Category	% Complete
20	CA	640	Perreault	\$125,000	\$0	Reserves / Loan	2017	Sep-18		E, F and ToG	· ·	HVAC Unit Replacement (controls) - Gibsons and District Public Library	Project Plan developed. Work underway. Project scope developed in preparation for preparing tender. Staff also exploring alternative funding sources through grants. <b>Tender</b> closed and awarded June 15th. Work to be scheduled with successful proponent and should be complete by Q3 2018.	Carryforward	Started
21	CA	506 / 510	Nelson	\$80,000	\$38,201	Reserves / SS	2017	Sep-18		All	All	Ortho-Photo Acquisition	RPF issued and vendor selection completed. Project completion will be Summer 2018 to allow for favourable aerial photography conditions. Flight for new aerial photographs occurred in May. Quality control and geo-referencing in progress for new image delivery in September.	Carryforward	In Progress 75%
22	IS	350	Cooper	\$31,000	\$0	Taxation	2018	Sep-18		Regional	A	Islands Clean-up Service Expansion	Planning work for 2018 service has commenced. Schedule released.	Other	Started
23	PCD	540	Hall	\$10,000	\$0	Taxation	2018	Sep-18		Regional	F	Dike Maintenance (Dakota Creek)	Planning ongoing.	Regulatory Compliance	Not Started
24	PCD	615	Hall	\$25,000	\$0	Reserves	2018	Sep-18		All excluding A and F Islands	DoS	Water Efficiency Plan Sunshine Coast Arena (SCA)	Scoping underway. <b>Project report at May PCDC. Proceeding with</b> engineering for higher efficiency condenser.	Integrated 5- Year Plan	In Progress 25%
25	PCD	650	Robinson	\$6,000	\$2,651	Taxation	2017	Oct-18		A, B, D, E, F	A-F including Islands	Hazard Tree Assessment Plan / Phase 1 Assessment	Draft plan started. Progress on internal assessments, scopes of work. Training conducted in hazard tree assessments and chain saw safety to aid in implementation. Additional training completed. Remaining work to take place in Q3/Q4 2018.	Carryforward	In Progress 50%
26	PCD	650	Robinson	\$25,000	\$10,521	Taxation	2017	Oct-18		A, B, D, E, F	A-F including Islands	Parks Bridge Capital Maintenance	Project brief for Cliff Gilker Purple Bridge complete. Selection of new area for bridge and trees to use for bridge has been confirmed. New Cliff Gilker Purple Trail Bridge completed, open for use November 10. Work on additional bridges moving forward based on engineering assessments completed Q4 2017. <b>Work</b> <b>planned for Q3.</b>	Carryforward	In Progress 50%
27	IS	350	Cooper	\$5,500	\$0	Taxation	2018	Nov-18		Regional	Regional	2018 Wildsafe BC Program	WildSafeBC has hired the Program Coordinator and program commenced on May 22, 2018 and runs until mid-late Nov. 2018	Low Cost / High Value	Started

#### 2018 BUDGET PROJECT STATUS REPORT

					Budget	Free diam.		Proposed	Astual Osmalation	Frenchiere					
Line No.	Dept.	Function	Mgr.	Budget \$	Expended (to date)	Funding Source	Budget Year	Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Complete
28	CA	113	Perreault	\$412,000	\$165,601	Reserves / Grant	2016	Dec-18		All	Corporate	Asset Management / Maintenance Management System project	Total project \$412,000 - Cityworks portion of total \$285,111. First phase of Cityworks implementation went live January 2017. Grant funds still available and staff requested/received an extension from UBCM to Dec 31, 2018. Work Management usability improvements are underway through Q2 2018. Next phase focuses on enhancing the system for Asset Management and extending condition assessments. Asset Management Coordinator (temp), hired late March, is scoping final phase of the project to satisfy grant conditions and will comprise the key remaining initiatives for Q2 to Q4 2018 to complete. Grant scope/agreement amended with UBCM (Board approved) to include condition assessments. Project scope being developed for waste water facilities and scheduled completion by Q4 2018.	Carryforward	In Progress 50%
29	PCD	667	Allen	\$161,461	\$952	Gas Tax	2013	Dec-18		A	A	Lily Lake Path (Area A) - Planning and Engineering	Engineering is completed for all sections. Waiting on permit for construction from MoTI. Applied for MOTI Permits. Construction on hold. Discussions with MoTI resumed since UBCM and a report will come forward.	Carryforward	In Progress 75%
30	PCD	615-621	Robinson	\$40,000	\$22,546	Capital Maintenance Budget	2016	Dec-18		B, D, E, F (no islands), DoS, ToG and SIGD		Gibsons and Area Community Centre (GACC) - RTU Controls.	Lighting replacement portion of project cancelled. PO has been issued. PO was issued 2016. Detailed schedule to be confirmed; anticipated to require carryforward for completion in 2017. This project is now completed and final invoices submitted. Additional work identified as required, resulted in this item being carried forward. Additional scope of work and quotations being obtained.	Carryforward	In Progress 75%
31	PCD	650	Allen	\$60,500	\$ 812	Taxation	2016	Dec-18		All EA's including Islands	B, D, E, F	Suncoaster Trail Planning	2017 Carryforward. Public open houses held for Feb 27 and March 1. Proposed Route has been linked to Google Earth. Planning continues. SCRD has approval for a grant from VCH Healthy Communities for \$57,500 for detailed trail planning. Grant funding has been received and drafting scope of work for RFP for detailed planning work in 2018. Tendering underway. Call or public participation planned Q1/early Q2 2018. Procurement phase complete. Diamond Head Consulting is selected through competitive tendering process. Engagement to commence in late Q2, continue into Q3.	Carryforward	In Progress 50%
32	PCD	665	Allen	\$100,000	\$10,811	Gas Tax	2015	Dec-18		B, D, E, F	F	Area E - Gower to Gibsons - Construction	Survey completed. SROW's required with property owners. On hold. Discussions with MoTI resumed since UBCM.	Carryforward	In Progress 25%

5

#### 2018 BUDGET PROJECT STATUS REPORT

Line					Budget Expended (to	Funding		Proposed Completion	Actual Completion	Function					<i></i>
No.	Dept.	Function	Mgr.	Budget \$	date)	Source	Budget Year	Date	Date	Participants	Work Location	Description	Current Status	Category	% Complete
33	PCD	665	Allen	\$158,557	\$17,592	Gas Tax	2015	Dec-18		B, D, E, F	В	Area B Highway 101 to Mintie Road - Planning and Construction	Waiting for permit from MoTI. Applied for 2016 Bike BC grant. ROW denied so rerouting and engineering plan is completed. Legal survey in completed. Legal Survey complete. Carry forward. On hold. Discussions with MoTI resumed since UBCM.	Carryforward	In Progress 25%
34	PCD	665	Allen	\$46,000	\$1,457	Gas Tax	2015	Dec-18		B, D, E, F	D	Area D - Beach Avenue (south of Flume Park) curb retrofit - Construction	Drainage issues and catch basin required. Plans are being reviewed by MoTI. On hold. Discussions with MoTI resumed since UBCM.	Carryforward	In Progress 50%
35	PCD	665	Allen	\$40,000	\$2,875	Gas Tax	2014	Dec-18		B D E F	E	Area E - Highway 101 Maintenance Repairs - East of Poplars Park (Phase I)	MoTI has completed internal engineering survey and is examining their funding and options. Pending response from MoTI. On hold. Discussions with MoTI resumed since UBCM.	Carryforward	In Progress 25%
36	PCD	665	Allen	\$20,000	\$11,306	Gas Tax	2015	Dec-18		B, D, E, F	D	Area D - Lower Road - Planning	Concept plans being reviewed by MoTI. Consultation required. On hold. Discussions with MoTI resumed since UBCM.	Carryforward	In Progress 50%
37	PCD	665	Allen	\$20,000	\$10,153	Gas Tax	2015	Dec-18		B, D, E, F	D	Area D - Roberts Creek Village to Pier - Planning	Concept plans being reviewed by MoTI. On hold. Discussions with MoTI resumed since UBCM.	Carryforward	In Progress 50%
38	IS	135	Hall	\$60,000	\$0	CARIP / SS	2017	Dec-18		All	Regional	Corporate Energy Management Program	Scope of work for energy audits coordinated with Asset Management Plan completed. Work will carryforward into 2018. Tendering for energy audits planned for Q2 2018.	Carryforward	Started
39	PCD	345	Hall	\$20,000	\$0	Reserves	2018	Dec-18		B, D, E, F and Islands	B, D, E, F and Islands	Ports Approach Load Rating and Ports Safety Audit	Scope developed. Tendering in Q3.	Survey	Started
40	PCD	345	Hall	\$130,000	\$0	Taxation	2018	Dec-18		B, D, E, F and Islands	B, D, E, F and Islands	Ports 5 Year Capital Plan Repairs (Halkett Bay approach, West Bay float)	Design work complete. Recruiting consulting engineer.	Mandatory / BC	
41	PCD	345	Hall	\$450,000	\$0	Short Term Debt	2018	Dec-18		B, D, E, F and Islands	В	Ports - Vaucroft Capital Works	Recruiting consulting engineer.	Mandatory / BC	
42	IS	350	Cooper	\$10,000	\$0	Eco-Fee	2017	Dec-18		All	Regional	Solid Waste Management Plan (SWMP) 5-Year Effectiveness Review	Not started yet. Will be carry-forwarded to 2018 for completion in Q3 2018.	canyronnara	Not Started
43	PCD	400	Hall	\$25,000	\$0	Reserves	2018	Dec-18		All	D and E with Regional Impact	Cemetery Business Plan		Mandatory / BC	Not Started
44	PCD	504	Allen	\$75,000	\$12,700	Reserves	2017	Dec-18		A-F	B-F	Zoning Bylaw 310	Consultant selected August 2017. Initial meeting conducted in August. Consultant has prepared background report identifying areas of interest with preliminary set of recommendations. Staff and consultant met in October to review background report. White paper coming to Q1 2018 Committee meeting. White paper and questionnaire in development. Status report presented to PCDC February 2018. SCRD advisory committee engagement to commence March 2018. Advisory Committee referral has been conducted and planning is underway for two-part advisory summit. Advisory Summit 1 took place on June 4th and meeting 2 is scheduled for June 20th. Advisory committee members are <b>assisting in setting the scope for and context for up-coming engagement with stakeholders and general public.</b>	Carryforward	In Progress 25%

6

Line					Budget Expended (to	Funding		Proposed Completion	Actual Completion	Function					
No.	Dept.	Function	Mgr.	Budget \$	date)	Source	Budget Year	Date	Date	Participants	Work Location	Description	Current Status	Category	% Complete
45	PCD	540	Hall	\$60,000	\$0	Grant / Operating Reserves	2018	Dec-18		Regional	F	Hillside Development Project Investment Attraction Analysis		Low Cost / High Value	Not Started
46	PCD	615	Hall	\$251,650	\$0	Reserves	2018	Dec-18		All excluding A and F Islands	DoS and ToG	Recreation Fitness Equipment Replacement	Project brief and plan developed. Tender documents prepared for Q3.	Mandatory / BC	Started
47	PCD	650	Robinson	\$20,000	\$0	Reserves	2018	Dec-18		A, B, D, E, F	A, B, D, E, F	Regional Parks - Minor Capital Repairs Funding	Workplan and asset management analysis being completed.	Mandatory / BC	Started
48	IS	370	Crosby	\$4,853,915	\$367,581	Debt / DCCs	2016	Dec-18		Regional	D	Chapman Lake Supply Expansion - Construction, Engineering, Environmental Assessment	BC Parks' Public Consultation process on amending the Management Plan for the Tetrahedron Park concluded June 8, 2018. Recommendation from Minister to Cabinet on approval of amended management plan expect fall 2018, with potential legislative amendment early spring 2019.	carrytorward	In Progress 50%
49	PCD	210	Michael	\$32,481	\$0	Reserves	2018	Q3 2018		E, F and ToG	E, F and ToG	Gibsons and District Volunteer Fire Department Pager Replacement (All Fire Chiefs Initiative)	Scoping complete. RFQ issued 2018-May-25.	Mandatory / BC	Started
50	PCD	210	Michael	\$15,000	\$0	Taxation	2018	Q3 2018		E, F and ToG	ToG	Gibsons and District Volunteer Fire Department - Paint Exterior of the North Road Fire Hall	Obtaining quotes.	Low Cost / High Value	Started
51	PCD	210	Michael	\$75,000	\$0	Reserves	2018	Q3 2018		E, F and ToG	E, F and ToG	Fire Prevention Officer Vehicle	Scoping complete. Working with other departments on procurement efficiencies.	Other	Started
52	PCD	110	Legault	\$50,000	\$0	Reserves	2018	Q2 2019		Regional	Regional	Update Electronic Document Management System to a new version of Content Server 16	Scoping complete.	Mandatory / BC	Started
53	PCD	110	Legault	\$25,000	\$0	Reserves	2018			Regional	Regional	Consulting Services - 2019-2022 Strategic Plan Development	Report to come to a September 2018 Committee	Strategic Plan	In Progress 25%
54	CA	117	Nelson	\$50,000	\$0	Support Services	2018			All	All	Increase Capital Replacements of Information Technology Equipment	Planning is underway. 2018 plan prepared. Quotation received for replacement of backup data storage equipment.	Mandatory / BC	In Progress 25%
55	PCD	212	Loveys	\$150,000	\$0	Reserves	2018			D	D	Roberts Creek VFD Roof Replacement	Scoping being prepared.	Imminent Asset Failure	In Progress 25%
56	PCD	212	Loveys	\$19,489	\$0	Reserves	2018			D	D	Roberts Creek Volunteer Fire Department Pager Replacement (All Fire Chiefs Initiative)	Scoping complete. RFQ issued 2018-May-25.	Mandatory / BC	Not Started
57	PCD	212	Loveys	\$5,000	\$0	Reserves	2018			D	D	Roberts Creek VFD Site Design	Scoping being prepared.		In Progress 25%
58	PCD	216	Loveys	\$22,737	\$0	Reserves	2018			В	В	Halfmoon Bay Volunteer Fire Department Pager Replacement (All Fire Chiefs Initiative)	Scoping complete. RFQ issued 2018-May-25.	Mandatory / BC	
59	PCD	218	Loveys	\$11,693	\$0	Reserves	2018			A	A	Egmont and District Volunteer Fire Department Pager Replacement (All Fire Chiefs Initiative)	Scoping complete. RFQ issued 2018-May-25.	Mandatory / BC	Not Started
60	IS	365	Walkey	\$1,650,000	\$59,363		2017			A and SIGD	A	North Pender Harbour Water Main Upgrades	Tender review and award of the construction portion of the project is underway.	Carryforward	Started
61	IS	365	Walkey	\$1,500	\$0	User Fees	2018			A and SIGD	А	North Pender Harbour Water - Demand Reduction Rebate Programs		Strategic Plan	In Progress 25%
62	IS	366	Walkey	\$1,650,000	\$72,951		2017			A	A	South Pender Harbour Water Main Upgrades	Tender review and award of the construction portion of the project is underway.	Carryforward	Started

					Budget			Proposed							
Line					Expended (to	Funding		Completion	Actual Completion	Function					
No.	Dept.	Function	Mgr.	Budget \$	date)	Source	Budget Year	Date	Date	Participants	Work Location	Description	Current Status	Category	% Complete
63	IS	366	Walkey	\$2,000	\$0	User Fees	2018			A	A	South Pender Harbour Water - Demand Reduction	n Project Plan being developed.	Strategic Plan	In Progress 25%
_												Rebate Programs			
64	IS	366	Walkey	\$30,000	\$0	5 Year Loan	2018			A	A	South Pender Harbour Water (Utility Services) -	Vehicle tender specifications are finalized. Tendering process	Other	In Progress 25%
_												Vehicle Replacement	underway.		Otesta d
65	IS	370	Crosby	\$100,000	\$0	Reserves	2018			Regional	F	Langdale Well - Pump Station Upgrade	Design and planning for this work is underway.	Imminent Asset	Started
_														Failure	
66	IS	370	Walkey	\$50,000	\$0	Reserves	2018			Regional	E	Regional Water - Well Protection Planning - Phase	e Planning underway		In Progress 25%
_				4	**							2		Compliance	In Drogroop 250/
67	IS	370	Crosby	\$112,500	\$0	Reserves	2018			Regional	B, D and Dos	Regional Water - Exposed Water Main	RFP documentation started.	Mandatory / BC	III Plogless 25%
_				<u> </u>	40		2010					Rehabilitation		o	In Dregrees 25%
68	IS	370	Walkey	\$25,000	\$0	User Fees	2018			Regional	A, B, D, E, F	Regional Water - Demand Reduction Rebate	Project Plan being developed.	Strategic Plan	In Progress 25%
-					<u>é 0</u>	_	2010				and DoS	Programs			In Drogroop 250/
69	IS	370	Walkey	\$692,000	\$0	Reserves	2018			Regional	B, D, E, F and	Chapman Water Treatment Plan Chlorination	RFP documentation started.	Integrated 5-	In Progress 25%
-	10	270	Describer	6225 000	ćo	Deserves	2010			Destand	DoS	System Upgrade	The design for and second of the second sector with a second se	Year Plan	In Progress 25%
70	IS	370	Rosenboom	\$325,000	\$0	Reserves	2018			Regional	E, F and DoS	Regional Water - Groundwater Investigation -	Tender review and award of the construction portion of the		III Flogress 25 %
-	IS	270	Currela	65 000 550	ćo	1 <b>T</b>	2010			Destand	Defendence	Stage 2	project is underway. Report to June CAS IC	Year Plan	Started
74	15	370	Crosby	\$5,896,550	\$0	Long Term	2018			Regional	DoS and SIGD	Regional Water - Universal Water Meter	Notice of Alternative Approval Process posted, due date for	integrated 5	Sianeu
71						Debt						Installations - Phase 3 - District of Sechelt	responses is July 24, 2018. RFP documentation started.	Year Plan	
-	IS	370	Rosenboom	\$200,000	\$0	DDC's	2018			Regional	Regional	Regional Water Storage Capacity	RFP finalized and tendering process underway.	Integrated 5-	Not Started
72	15	570	KUSEIIDUUIII	\$200,000	ŞU	DDCS	2018			Regional	Regional	Regional water storage capacity	KFP Intalized and tendering process drider way.	Year Plan	
-	IS	370	Walkey	\$200,000	\$0	5 Year Loan	2018			Regional	All	Regional Water (Utility Services) - Vehicle	Vehicle tender specifications are finalized. Tendering process		In Progress 25%
73	13	370	walkey	\$200,000	ŞU	5 Tear Loan	2018			Regional	All	Replacements	underway.	Other	111 logi 000 2070
-	IS	389	Crosby	\$75,000	\$9.041	1	2017			Δ	А	Canoe Road Septic Field System Replacement	Engineering awarded and underway	Carryforward	In Progress 25%
74	15	203	Crosby	\$75,000	\$9,041		2017			А	A		Engineering awarded and underway	Carryiorwaru	1111091000 2070
75	IS	390	Crosby	\$65.000	\$7.592		2017			A	А	Merrill Crescent Septic Field Replacement	Engineering awarded and underway	Carryforward	In Progress 25%
	PCD	615	Robinson	\$12,000	\$0	Reserves	2018			All excluding A	ToG	Recommission hot water heat recovery system.	Regulatory changes regarding ammonia in secondary heating	Integrated 5-	Cancelled
76				. ,						and F Islands		Gibsons and Area Community Centre (GACC)	systems mean this project is recommended for cancellation.	Year Plan	
													Project cancelled.		
[	PCD	625	Cole	\$9,000	\$0	Reserves	2018			А	А	Pender Harbour Aquatic and Fitness Centre Hot	Request for guotes in process	Imminent Asset	In Progress 25%
77				. ,								Water Tank Replacement		Failure	
	PCD	625	Cole	\$10,000	\$0	Reserves	2018			A	А	Bathroom Partitions	Procurement stages for PO request. Supplier has been chosen.	Mandatory / BC	In Progress 25%
78														-	
79	PCD	625	Cole	\$11,000	\$0	Reserves	2018			A	А	Replacement of Stereo System	3 quotes have been received and being reviewed	Low Cost / High	In Progress 25%
19														Value	
80	PCD	650	Robinson	\$30,000	\$0	Reserves	2018			A, B, D, E, F	B, D, F	Sports Field Potable Water Use Reduction	Awaiting grant application result. Grant not successful in first	Integrated 5-	Started
00													round. Awaiting second round results (Q3).	Year Plan	
81	PCD	210-218	Loveys	\$10,000	\$0	Reserves	2018			A, B, D, E, F and	A, B, D, E, F	VFD Document System - Fire Pro 2 Software	Discussion underway with the Fire Departments	Other	Not Started
01										ToG	and ToG	Package			
-								Proposed							
Line						Funding		Completion	Actual Completion	Function					
No.	Dept.	Function	Mgr.	Budget \$		Source	Budget Year	Date	Date	Participants	Work Location	Description	Current Status	Category	% Complete
	IS	352	Cooper	\$12,000		Reserves	2018	Apr-18	Mar-18	Regional	Regional	Sechelt Landfill Generator Replacement	Completed. Generator was replaced March 26, 2018. Have not	Imminent Asset	Completed
'													received invoice yet.	Failure	
1	15	352	Cooper	\$12,000		Reserves	2018	Abt-19	IVIdI-18	Regional	Regional	Secher Landin Generator Replacement			completed

#### 2018 BUDGET PROJECT STATUS REPORT

Dept.	Function	Mar.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	Description	Current Status	Category	% Comple
PCD	615	Hall	\$309,174	uate)	Capital Maintenance Budget / Reserves	2016	Mar-18	Mar-18	B, D, E, F (no islands), DoS, ToG and SIGD	ToG	Gibsons and District Aquatic Facility (GDAF) Hot Tub Replacement	Construction manager and trades hired. Demolition completed. Communications plan to support new timeline in place. Concrete work completed. Main pool reopened December. Construction complete. Hot tub planned opening early March 2018, subject to health and building inspection. <b>Completed and opened March</b> 2018.	Carryforward	Completed
PCD	210	Michael	\$840,000		Capital Reserves	2016	Jan-18	Apr-18	E, F and ToG	ToG	Ladder Truck Replacement for GDVFD	Construction has begun on ladder truck and anticipated delivery date is Jan 1, 2018 Ladder truck has arrived and training is ongoing prior to putting into service.	Carryforward	Completed
IS	370	Crosby	\$149,859		TBD	2016	Mar-18	Apr-18	Regional	D, E, F, TOG, DOS	Regional Water Groundwater Investigation Stage	Draft report received for review September 19, 2017. Report and presentation by Consultant to be presented to Committee in the 4th Quarter. Final report presented by Consultant at October 19, 2017 Infrastructure Services Committee with subsequent recommendations adopted at October 26, 2017 Board meeting. Groundwater Task Force meetings completed as of February 14, 2018. Report to March ISC to follow. The Regional Groundwater Task Force - Next Steps report was received at the March 15, 2018 ISC meeting and a subsequent staff report will be provided at the April 19, 2018 ISC meeting.	Carryforward	Completed
IS	352	Cooper	\$6,200		Reserves	2018	May-18	May-18	Regional	Regional	Sechelt Landfill Geotechnical and Seismic		Regulatory	Completed
PCD	345	Hall	\$99,594		Taxation	2016	Apr-18		B, D, E, F including Islands	F Islands	Assessment Update Gambier Float Replacement		Compliance Carryforward	Completed
PCD	345	Hall	\$426,831		Taxation / Reserves / Grant	2017	Apr-18		B, D, E, F and Islands	B, D, E, F and Islands	Ports Repairs	Scoping work underway. Engineer/project manager hired; material specifications and project designs to be completed in September, tendering to follow. Timber procured, construction tendering complete. Work underway, with supporting communications to community/affected users. Scheduled for completion early Q2, 2018. Construction completed. Field inspection and closure documentation late Q2. Final invoicing to occur.	Carryforward	Completed
		Open Projects by Prior to 2015 2015 2016 2017 2018 TOTAL	Year 4 11 9 15 42 <b>81</b>					% Complete Summ Not Started Started In Progress 25% In Progress 50% In Progress 75% Completed Deferred	nary 10 20 28 13 9 7 7 0	22.7% 31.8% 14.8% 10.2% 8.0%	DEFINITION Work has not been started for project. Work is in preliminary stages. Up to 25% progress Up to 50% progress Up to 75% progress 100% Finished Project was deferred by motion.	Policy Codes Key SP - Strategic Plan WE - We Envision ITSP - Integrated Transportation Study Plan CRWP - Comprehensive Regional Water Plan PRM - Parks and Rec Master Plan SARP - Chapman Creek Watershed Source Assessment Response Pl EVDF, HMBF, RCF, GF - Fire Departments (strategic plans)	lan	

9

Line No.	Dept.	Function	Mgr.	Budget \$	Budget Expended (to date)	Funding Source	Budget Year	Proposed Completion Date	Actual Completion Date	Function Participants	Work Location	•	Current Status	Category	% Complete
									Cancelled	1			PDTNP - Parks Division Trail Network Plan		
												as a) not required by Board or b) the project	TFP - Transit Future Plan		
									TOTAL	88	100%	evolved into a new project and is referred to	AAP - Agricultural Area Plan		
												in status column (line number)	AMP - Asset Management Plan		
													ZW/S - Zero Waste / Sustainability		

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

**TO:** Corporate and Administrative Services Committee – June 28, 2018

**AUTHOR:** Angie Legault, Senior Manager, Administration and Legislative Services

SUBJECT: PROPOSED BOARD PROCEDURES BYLAW NO. 717

#### **RECOMMENDATION(S)**

THAT the report titled Proposed Board Procedures Bylaw No. 717 be received;

AND THAT Bylaw No. 717 be forwarded to the Board for three readings.

#### BACKGROUND

Sunshine Coast Regional District Procedures Bylaw No. 474 has become outdated due to changes in legislation and the passage of time. A new Procedures Bylaw was also identified as a success indicator in the 2015-2018 Strategic Plan.

The following recommendations were adopted at the April 12, 2018 Board meeting:

#### 124/18 Recommendation No. 2 Proposed Board Procedures Bylaw

THAT Section 8(4) – Election of Chair and Vice Chair be amended to provide for an additional opportunity for candidates to address the Board for up to five (5) minutes in the event of two tie votes.

**Recommendation No. 3** Proposed Board Procedures Bylaw

THAT Section 11 – Order of Proceedings and Business be amended to place Directors' Reports between Bylaws and New Business.

Recommendation No. 4 Proposed Board Procedures Bylaw

THAT staff consider wording for Section 14 – Closed meetings to provide clarity regarding the disclosure of proceedings of a closed meeting to the public and to member municipal councils.

#### Recommendation No. 5 Proposed Board Procedures Bylaw

THAT Section 16 (5) – Participation in Meetings Electronically be amended to reflect that a quorum of the Board must be physically present at the meeting location provided in the public notice;

AND THAT staff report on participation in meetings electronically in relation to special or emergency meetings.

Β

#### **Recommendation No. 6** Proposed Board Procedures Bylaw

THAT Section 18 - Debate and Conduct be amended as follows:

- (3) Change "Mr. or Madam Chair" to "Chair \_\_\_\_\_
- (4a) Change to "use respectful and courteous language";
- (10) Delete;
- (11) Delete.

#### **Recommendation No. 7** Proposed Board Procedures Bylaw

THAT Section 29(2) – Committee Rules of Procedure be replaced with the wording contained in Section 13 of Bylaw 474 (Voting).

#### **Recommendation No. 8** Proposed Board Procedures Bylaw

THAT Section 31 – Committee of the Whole Procedures be removed from the proposed Board Procedures Bylaw.

**Recommendation No. 9** Proposed Board Procedures Bylaw

THAT a revised draft Board Procedures bylaw be presented at a future Committee meeting.

#### DISCUSSION

Staff have incorporated the requested revisions using the tracked changes feature. The revised Bylaw is appended as Attachment 1.

#### Closed meetings

Staff were asked to elaborate on the disclosure of in camera proceedings to the public vs. a member municipal council (section 14). Two wording options have been included in the draft bylaw for consideration.

Sharing in camera information with a Municipal Council (in camera) is a complex issue. A Municipal Director has two roles and in some cases, it may be necessary to provide information to and obtain feedback from their Councils in order to fulfill both roles. As there is risk associated with sharing in camera information, it would be prudent to seek Board authority to disclose in camera information. For example:

- legal privilege attached to solicitor-client relations and pending litigation can be interpreted as having been waived when information is voluntarily released to third parties
- some matters MUST be dealt with in confidence e.g. *Community Charter* Section 90(2)
- a Council may not have the legal authority to go in camera to discuss certain matters dealt with in confidence by a Regional District Board (e.g. associated harms apply to the Regional District and not the Municipality); in which case the Municipality would have no legal authority to withhold records requested under FOIPPA.

Both the *Community Charter* and the *Local Government Act* contain provisions requiring that confidences from closed sessions be maintained.

#### Electronic meeting participation for emergency or special meetings

The Committee also requested clarification on electronic meeting participation in relation to special or emergency meetings.

The *Regional Districts Electronic Meetings Regulation* requires that an electronic meeting be authorized by and conducted in accordance with the applicable Procedures Bylaw. The draft Bylaw provides that a quorum must be physically present at the designated meeting location identified in the public notice.

To maximize flexibility, a distinction could be made within the Bylaw for emergency or special meetings, or the number of members required to be physically present at the meeting location could be reduced. As an alternative, the *Local Government Act* also allows a Board to provide for holding meetings and hearings outside of the Regional District if authorized by Bylaw, or by resolution in a specific case.

#### Communications Strategy

There are no statutory requirements for a Regional District to provide notice to the public with respect to the adoption of a Procedures Bylaw; however in the interests of transparency, staff will post notices on the SCRD website and social media channels.

#### STRATEGIC PLAN AND RELATED POLICIES

One of the SCRD's strategic priorities is to "Enhance Board Structure and Processes". A revised Procedures Bylaw is one of the success indicators of this priority.

#### CONCLUSION

*Sunshine Coast Regional District Procedures Bylaw No.* 474 has become outdated and a new Procedures Bylaw was identified as a success indicator in the 2015-2018 Strategic Plan.

A draft Bylaw was presented at the March 22, 2018 Corporate and Administrative Services Committee meeting. The resulting recommendations were adopted at the April 12, 2018 Board meeting and the requested amendments have been incorporated in to the revised Bylaw. Staff recommend that Bylaw No. 717 be forwarded to the Board for three readings.

Attachment 1 – Revised Procedures Bylaw

Reviewed by:				
Manager		Finance		
GM		Legislative		
CAO	X-J. Loveys	Other		

# Attachment 1

# SUNSHINE COAST REGIONAL DISTRICT

# Bylaw No. 717

A bylaw to provide for the procedures of Board meetings and Committees of the Board

# TABLE OF CONTENTS

PART	1 – INTRODUCTION	1
1.	Citation	1
2.	Definitions	1
3.	Application of Rules of Procedure	2
PART	2 - BOARD MEETINGS	2
4.	Time and Location of Meetings	2
5.	Notice of Regular Meetings	2
6.	Notice of Special Meetings	3
7.	Inaugural Meeting	3
8.	Election of Chair and Vice Chair	3
9.	Quorum and Opening Procedures	4
PART	3 - BOARD PROCEEDINGS	5
10.	Agenda	5
11.	Order of Proceedings and Business	5
12.	Delegations	6
13.	Attendance of Public at Meetings	6
14.	Closed Meetings	7
15.	Minutes	7
16.	Participation in Meetings Electronically	7
17.	Chair and Presiding Officers	8
18.	Debate and Conduct	8
19.	Motions	9
20.	Reconsideration of an Adopted Bylaw, Resolution or Proceeding1	0
21.	Voting1	0
PART	4 – RESOLUTIONS AND BYLAWS1	1
22.	Resolutions1	1

23.	Bylaws	11
PART 5	5 – COMMITTEES	12
24.	Establishment of Committees	12
25.	Notice of Committee Meetings	12
26.	Attendance at Committee Meetings	12
27.	Duties of Committees	13
28.	Quorum and Opening Procedures for Committee Meetings	13
29.	Committee Rules of Procedure	13
30.	Reports to Board	14
PART 6	6 – GENERAL	15
31.	General	15
PART 7	7 – AMENDMENTS	15
32.	Amendments	15
PART 8	3 – REPEAL	15
33.	Repeal	15

# SUNSHINE COAST REGIONAL DISTRICT

## Bylaw No. 717

A bylaw to provide for the procedures of Board meetings and Committees of the Board

The Board of the Sunshine Coast Regional District in open meeting assembled, enacts as follows:

# PART 1 – INTRODUCTION

#### 1. Citation

This bylaw may be cited as the *Sunshine Coast Regional District Board Procedures Bylaw No. 717, 2018.* 

#### 2. Definitions

In this bylaw:

"Act" means the Local Government Act;

"Board" means the Board of the Sunshine Coast Regional District;

"**Board Chair**" means the member of the Board elected as Chair pursuant to section 215 of the Act;

"Chair" means the person presiding at a meeting of the Board, of a committee of the Board, or the person appointed as Chair of a Standing or Select Committee of the Board, as the context requires;

"Charter" means the Community Charter,

"**Committee**" means a committee of the Board, but does not include the Committee of the Whole;

"**Committee of the Whole**" means all the members of the Board present at a meeting sitting in committee;

"**Corporate Officer**" means the officer of the Regional District assigned the responsibility of corporate administration pursuant to section 236 of the Act;

"**Delegation**" means an individual or organization that has requested or been invited to address the Board, or a committee about a specific issue;

"Holiday" has the same meaning as prescribed by the Interpretation Act;

"Meeting" means a meeting of the Board, unless the context directs otherwise;

"**Member**" means a member of the Board, whether a municipal director or an electoral area director, and includes their alternates when acting in the place of a director.

"**Public Notice Posting Place**" means the notice board in the lobby of the Regional District's Administration office.

"Regional District" means the Sunshine Coast Regional District;

"**Regional District's Administration office**" means the Regional District offices located at 1975 Field Road, Sechelt, British Columbia;

"**Special Meeting**" means a Board meeting other than a regular meeting or an adjourned meeting.

#### 3. Application of Rules of Procedure

- (1) The provisions of this bylaw govern the proceedings of the Board and all Standing and Select Committees of the Board, as applicable.
- (2) In cases not provided for under this Bylaw, the most recent edition of The Newly Revised Robert's Rules of Order applies to the proceedings of the Board and all Standing and Select Committees of the Board to the extent that those rules are applicable and not inconsistent with provisions of this Bylaw, the Act or the Charter.
- (3) Where a conflict between this bylaw and the Act arises, the Act will apply.

# PART 2 - BOARD MEETINGS

#### 4. Time and Location of Meetings

- (1) Regular meetings of the Board must take place at the Regional District's Administration office except as the Board may otherwise decide from time to time, by resolution.
- (2) Regular meetings of the Board will be held on the second and fourth Thursday of each month commencing at 1:30 p.m. except as the Board may otherwise decide, from time to time, by resolution. In the event that the date of a Regular meeting falls on a Holiday, the meeting may be cancelled or rescheduled by Board resolution.
- (3) Regular meetings of the Board must be adjourned no later than three (3) hours from the scheduled time to call to order, unless otherwise determined by a two-thirds vote of the Members present.

## 5. Notice of Regular Meetings

(1) No later than the last Board meeting in November, the Corporate Officer must prepare an annual schedule of regular Board, Standing Committee and Select Committee meetings including the dates, time and place of meetings, and must make the schedule of meetings available to the public by posting it at the Public Notice Posting Place.

- (2) The Corporate Officer must give further public notice of the meeting by:
  - (a) posting a copy of the agenda outline to the Public Notice Posting Place;
  - (b) posting a copy of the agenda on the Regional District's website, unless prevented due to technical issues.
- (3) Where revisions are necessary to the annual schedule of regular meetings, the Corporate Officer must, as soon as possible, post a notice at the Public Notice Posting Place which indicates any revisions to the date, time, and place or cancellation of a regular meeting.

#### 6. Notice of Special Meetings

- (1) Except where notice of a special meeting is waived by a unanimous vote of all Board Members under section 220(3) of the Act, the Corporate Officer must:
  - (a) give advance public notice of the time, place and date of the meeting by way of a notice posted to the Public Notice Posting Place; and
  - (b) give notice of the special meeting in accordance with section 220(2) of the Act.
- (2) Where a special meeting is called and where notice may be waived by a unanimous vote under section 220(3) of the Act, the Corporate Officer must use reasonable efforts to give advance public notice of the proposed special meeting by posting a notice of the proposed meeting to the Public Notice Posting Place.

## 7. Inaugural Meeting

- (1) The Inaugural meeting will be held at the first meeting of the Board after November 1 in each year.
- (2) The Corporate Officer will preside at the inaugural meeting until such time as the Chair has been elected.

#### 8. Election of Chair and Vice Chair

- (1) At each Inaugural meeting the Corporate Officer will call for nominations for Chair and will conduct a vote by secret ballot in which the Member receiving the majority of votes of those Members present will be elected Chair. Each Member present will have one vote. If only one candidate is nominated, that candidate will be declared elected by acclamation.
- (2) The Corporate Officer will call for nominations three (3) times. Nominations need not be seconded but a candidate must consent to the nomination.

- (3) A Member who is absent from the meeting may be nominated provided that their written consent to the nomination has been delivered to the Corporate Officer prior to the meeting.
- (4) At the close of nominations, if more than one candidate has been nominated, each candidate will be given a maximum of three (3) minutes to address the Board in favour of his/her candidacy in the order of his/her nomination.
- (5) In the case of an election by voting, ballots will be collected by the Corporate Officer or designate and counted together with the Chief Administrative Officer or designate. The outcome of the ballot count will be announced to the Board by the Corporate Officer and the candidate receiving the majority of votes of those Members present will be declared elected.
- (6) The number of votes received by each candidate will not be disclosed to the Board unless a resolution requiring the disclosure is passed.
- (7) Once a candidate has been declared elected, the Corporate Officer must destroy the ballots.
- (8) In the event of a tie vote between two or more candidates, voting will be repeated with all names on the ballot unless a candidate withdraws, until a candidate with a majority of votes emerges. In the event of two (2) tie votes, each candidate will be given an additional opportunity of up to five (5) minutes to address the Board in favour of his/her candidacy in the order of his/her nomination. In the event of a third tie vote, the Board must pass a resolution to either determine the election of the Chair by the drawing of lots or further repeating the voting to break the tie until a candidate with a majority of votes emerges.
- (9) The newly elected or acclaimed Chair will preside over the election process for the Vice-Chair of the Board and must follow the same procedures set out for the election of the Chair. The Vice-Chair has, during the absence, illness or other disability of the Chair, all the powers of the Chair conferred by the Act and is subject to all the rules applicable to the Chair.

#### 9. Quorum and Opening Procedures

- (1) The quorum for a meeting of the Board will be a majority of all Members.
- (2) At the scheduled time for commencement of the meeting, the Chair will determine that a quorum is present before proceeding to the business of the meeting.
- (3) If the Chair is not in attendance within fifteen (15) minutes after the scheduled time for a meeting, the Vice-Chair must take the Chair and call the Members to order, or if the Vice-Chair is absent, the Corporate Officer must call the Members to order and, if a quorum is present, the Members must appoint an acting Chair who will preside during the meeting or until the arrival of the Chair or Vice-Chair. A person appointed as acting Chair has all the authority and is subject to the same rules as the Chair.

(4) If there is no quorum present within thirty (30) minutes after the time scheduled for a meeting, the Corporate Officer will record in the minute book the names of the Members present and the meeting will stand adjourned until the next day of meeting or until another meeting has been called in accordance with this bylaw.

# PART 3 - BOARD PROCEEDINGS

#### 10. Agenda

- (1) The Corporate Officer will prepare an agenda before every regular meeting of the Board, approved by the Chief Administrative Officer or the Chief Administrative Officer's designate, setting out all items for consideration at that meeting and will circulate a copy to each Member at least three (3) days before the meeting.
- (2) At a meeting, other than a regular meeting
  - (a) the agenda will be governed by the specific purpose or purposes for which the special meeting was called; and
  - (b) the order of business will proceed according to the Order of Proceedings and Business set out in section 11 of this bylaw whenever possible.

#### 11. Order of Proceedings and Business

- (1) The order of business at all Regular Board meetings of the Regional District will be as follows:
  - (a) Call to Order;
  - (b) Adoption of Agenda;
  - (c) Adoption of Minutes of Board Meetings;
  - (d) Business arising from the Minutes and Unfinished Business;
  - (e) Presentations and Delegations;
  - (f) Reports (including the following)
    - i. Committee Recommendations
    - ii. Staff Reports
    - iii. Chief Administrative Officer's Report
    - iv. Directors' Reports;
  - (g) Communications;
  - (h) Motions for Which Notice Has Been Given;
  - (i) Bylaws;
  - (j) Directors' Reports
  - (ki) New Business;
  - (lk) In Camera;
  - (<u>m</u>]) Adjournment.
- (2) The order of business may be modified at any Regular Board meeting at the discretion of the Chair or by a two-thirds vote of the Members present.

# Page 6

## 12. Delegations

- (1) Requests to appear before a regular meeting of the Board or a Committee of the Board must be addressed to the Corporate Officer and received in writing two weeks before the meeting. The request must specify the names of persons wishing to speak to the Board, the subject matter, and must identify any action that may be requested of the Board.
- (2) Notwithstanding section 12(1), the Chair may grant a delegation not listed on the agenda an opportunity to be heard on a subject matter related to an agenda item provided the Chair is satisfied that circumstances prevented the delegation from giving advance notice of their request to appear before the Board or Committee.
- (3) A delegation must appoint a speaker, or at the discretion of the Board, more than one speaker. A delegation will be limited to a maximum of ten (10) minutes to present, unless agreed to by a two-thirds vote of those Members present.
- (4) Delegations from invited parties, senior government staff or related agencies from outside the Sunshine Coast may:
  - (a) have the ten (10) minute maximum time limit extended;
  - (b) have a special meeting arranged for the sole purpose of receiving the presentation;
  - (c) have the delegation limit for that particular meeting reduced to one.
- (5) The Chair may deny a delegation the right to address the Board or a Committee if in the Chair's opinion, the delegation is acting in an improper, disruptive or disrespectful manner.

## **13. Attendance of Public at Meetings**

- (1) Except where the provisions of section 90 of the Charter apply, all Board meetings must be open to the public.
- (2) Before closing a Board meeting or part of a Board meeting to the public, the Board must pass a resolution in a public meeting in accordance with section 90 of the Charter.
- (3) This section applies to all meetings of the bodies referred to in section 93 of the Charter, including without limitation:
  - (a) Commissions;
  - (b) Advisory Committees;
  - (c) Board of Variance;
  - (d) Parcel Tax Roll Review Panel;
  - (e) Standing and Select Committees;
  - (f) Committee of the Whole.

(4) Despite section 13(1), the Chair may expel or exclude a person from a Board meeting or meeting of a body referred to in section 13(3) of this bylaw in accordance with section 226(1)(b) of the Act.

## 14. Closed Meetings

- (1) A Member must not disclose the proceedings of a closed meeting to the public unless a resolution has been passed to allow disclosure.
- (2) A Member must not disclose to a municipal council or to any other person or organization, the proceedings of a closed meeting, unless a resolution has been passed to allow disclosure and upon what terms disclosure may occur, if any.

OR

- (2) In accordance with Section 117 of the Charter and 205 of the Act, Members must keep in confidence any record or other matter held in confidence by the Board, unless specifically authorized by a resolution of the Board.
- (32) As soon as practicable, the Corporate Officer must review and determine whether to seek a Board resolution for the release of closed minutes and related information that would no longer undermine the reason for discussing it in a closed meeting.
- (43) Board Members, or Alternate Directors sitting in a Board Member's absence, are the only persons permitted to participate in discussion at a closed meeting unless otherwise approved by a majority of the Board Members present.

## 15. Minutes

- (1) Minutes of the proceedings of the Board must be:
  - (a) legibly recorded in the format established by the Corporate Officer;
  - (b) certified as correct by the Corporate Officer, and
  - (c) signed by the Chair or the person presiding at such meeting or at the next meeting at which they are adopted.
- (2) Minutes of a Board Committee meeting must be legibly recorded in the format established by the Corporate Officer and signed by the Chair or other Member presiding at the meeting.

## 16. Participation in Meetings Electronically

(1) While it is preferable for Members to attend in person, Members may participate in a Board or Committee meeting by means of electronic or other communication facilities if the Member is unable to be present at the meeting location for reasons pertaining to absence from the Regional District, health reasons or poor travel conditions.

- (2) A Member participating in a meeting under this section is deemed to be present at the meeting.
- (3) Meetings may be conducted by either audio only or a combination of audio and visual means but must be conducted in a manner which allows the public to hear, or watch and hear the proceedings unless the meeting is closed to the public under the authority of section 90 of the Charter.
- (4) The Member presiding over a meeting must be physically present. In the event the designated Chair opts to participate electronically, the Vice Chair must assume the chair. In the absence of the Vice Chair, the Members present must elect a presiding Member for that meeting.
- (5) A minimum of one Member <u>quorum</u> of the Board must be physically present in the designated meeting location identified in the public notice.
- (6) A Member participating by audio means only must indicate their vote verbally.
- (7) If any portion of the meeting is closed to the public under the authority of section 90 of the Charter, the Member who is requesting to participate electronically must state that they have assured adequate privacy for the closed portion of the meeting.
- (8) Although the Regional District will make every effort to accommodate electronic participation in meetings as required, nothing in this bylaw will be construed to guarantee any Member electronic access to a Regional District meeting. Electronic participation in meetings will be restricted by equipment capacity.

#### 17. Chair and Presiding Officers

- (1) The Chair, if present, will preside at meetings of the Board and preserve order and decorum and rule on all points of order. The ruling of the Chair is subject to an appeal to the Board without debate.
- (2) The preservation of order at meetings and appeals from rulings on points of order are governed by section 226(3) of the Act.
- (3) The Vice Chair will preside in the absence of the Chair or when the Chair vacates the chair.
- (4) In the event that neither the Chair nor the Vice Chair is present, the Members present must elect a presiding Member for that meeting.

#### **18. Debate and Conduct**

- (1) No Member, staff person or other person may speak until recognized by the Chair.
- (2) Every Member must address the Chair before speaking to any question or motion.
- (3) Members will address the Chair as "Mr. or Madam Chair \_\_\_\_\_" and will refer to each other as "Director \_\_\_\_\_".

- (4) Members speaking at a Board meeting must:
  - (a) use respectful and courteous language;
  - (b) not use offensive gestures or signs, or make a disturbance;
  - (b) not leave the Member's seat or make any noise or disturbance while a vote is being taken and until the result is declared;
  - (c) not interrupt another Member who is speaking, except to raise a point of order;
  - (d) adhere to the rules of the Board and must not resist a decision of the Board or Chair on questions of order or practice or interpretation of the rules of the Board.
- (5) A Member's interaction with staff, the public and other Members must be respectful at all times.
- (6) If the Chair considers that a Member is acting contrary to sections 18(4) or (5), or is otherwise acting improperly, the Chair may order the Member to leave the meeting, and on refusing to do so may, on the order of the Chair, be removed from the meeting by a peace officer.
- (7) If a Member offending sections 18(4) and (5) apologizes to the Board, the Board may, by majority vote, permit the Member to immediately resume the Member's seat.
- (8) A Member who has made a substantive motion to the Board will be allowed a reply.
- (9) A Member may speak to a question, or speak in reply, for no longer than five (5) minutes unless approved by a majority vote of members present.
- (10) No Member may speak more than once to the same question without leave of the Chair, except to explain a material part of the Member's speech which may have been misunderstood, and in doing so may not introduce new information.
- (11) Generally, a Member may not speak longer than a total time of five (5) minutes unless done so according to sections 18(9) and (10)
- (102) Once a question is called by the Chair, no Member may speak to the question, or make any other motion until after the result of the vote has been declared. The decision of the Chair to call the question is conclusive.

## 19. Motions

- (1) Motions must be worded in affirmative terms.
- (2) A motion that has been seconded will be read by the Chair or Corporate Officer before debate, if requested.
- (3) Amendments to a motion must be decided upon before the main question is put to a vote.
- (4) Only one amendment will be allowed to an amendment. Amendments must be voted on in the reverse order to that in which they are moved.

- (5) A motion to commit the subject matter to a Committee, until it is decided, will preclude all amendments of the main question.
- (6) Any Member may bring before the Board any new matter, other than a point of order or privilege, by way of a written motion; provided however, that any new matter of major import, which may require further information than could or would normally be available to the Board at such meeting, may be referred to a Board Committee agenda by the Chair, or may be ruled by the Chair as a notice of motion and will be dealt with as provided by section 19(7).
- (7) Any Member may give notice of a motion to the Board by:
  - (a) providing the Corporate Officer with a written copy of such motion during a meeting of the Board and the Corporate Officer must, upon the Member being acknowledged by the Chair and the notice of motion being read to the meeting, include it in the minutes of that meeting as notice of motion and must add the motion to the next regular Board meeting, or to the agenda of a special Board meeting scheduled for that purpose; or
  - (b) providing the Corporate Officer with a written copy of such motion, no later than seven (7) working days prior to the scheduled meeting, and the Corporate Officer must add the motion to the agenda for said meeting.

## 20. Reconsideration of an Adopted Bylaw, Resolution or Proceeding

- (1) The Chair may require Board reconsideration of a matter in accordance with section 217 of the Act and section 131 of the Charter.
- (2) Without limiting the authority of the Chair to reconsider a matter, and subject to section 20(4), any Member, other than the Chair, may propose Board reconsideration of a matter after a vote has been taken on a motion if the Member voted in the majority and reconsideration of the motion is moved at the same meeting.
- (3) A motion to reconsider requires two-thirds of the votes cast by the Board to pass. If the motion to reconsider is passed, the matter must be put before those eligible to vote on the original motion for reconsideration and voted upon in accordance with the Act.
- (4) A matter may not be reconsidered if the matter has:
  - (a) been acted upon by any officer, employee or agent of the Regional District;
  - (b) had the approval or assent of electors and been adopted;
  - (b) been reconsidered under the Act or section 20(2) of this bylaw.

## 21. Voting

- (1) Voting rules will be in accordance with the Act.
- (2) The Chair or presiding officer must vote at the same time as the other Members.

- (3) All votes pertaining to Board or Committee business must be taken by a show of hands of all Members, unless otherwise required under Section 16, and the Chair must declare the motion carried or defeated as the case may be.
- (4) A Member who is present at the meeting and who abstains from voting or does not indicate their vote on the question by raising their hand will be deemed to have voted in the affirmative.
- (5) On any question where the number of votes are equal, the question is defeated.
- (6) The names of those who vote for and those who vote against the question will be recorded in the minutes whenever a Member calls for a recorded vote, and in cases required by law.
- (7) When the question under consideration contains distinct propositions, a separate vote on each proposition must be taken if requested by a Member who is entitled to vote on the question.

# PART 4 – RESOLUTIONS AND BYLAWS

#### 22. Resolutions

- (1) A resolution may be introduced at a Board meeting by a Member in accordance with section 19 of this Bylaw.
- (2) The Chair or other Member at a Board or Committee meeting may require a Member introducing a lengthy motion to provide the resolution in writing to the Corporate Officer.

## 23. Bylaws

- (1) No bylaw will be adopted until it has been read three times.
- (2) The title of the bylaw will be read by the Chair or Corporate Officer at each reading of the bylaw, unless a majority of the Members require that it be read in full.
- (3) Where the Act requires that a public hearing be held it must be held after first reading and before third reading of the bylaw.
- (4) A bylaw may be adopted at the same meeting at which it has passed third reading, by or through a motion carried in accordance with section 228 of the Act.
- (5) A Member may request that the whole or any part of the bylaw be read again before the motion for adoption is called.
- (6) If a bylaw requires statutory approval, consent or assent, it must not be adopted until the approval, consent or assent has been obtained, unless the applicable statute or the Letters Patent provide otherwise.

- (7) The Corporate Officer is authorized to correct any typographical error that may not have been corrected at the time of submission to the Board and the bylaw will have the same status as if the Board had corrected the same.
- (8) A copy of every adopted bylaw must be signed by the Chair and the Corporate Officer and be placed, by the Corporate Officer, in the Regional District's records for safekeeping, having endorsed upon it:
  - (a) the Regional District's corporate seal;
  - (b) the dates of its readings and adoption; and,
  - (c) the date of any ministerial approval or approval of the electorate if applicable.

# PART 5 – COMMITTEES

#### 24. Establishment of Committees

- (1) Select and Standing Committees may be established in accordance with section 218 of the Act.
- (2) The Board Chair may establish Standing Committees for matters the Chair considers would be better dealt with by committee and may appoint members to those Committees.
- (3) The Board may appoint Select Committees to consider or inquire into any matter and report its finding and opinions to the Board.
- (4) The Board may establish Advisory Committees to provide advice and recommendations to the Board, or to a Board Standing Committee, on matters determined to be within Board approved Terms of Reference.

#### 25. Notice of Committee Meetings

- (1) Notice of Standing and Select Committee meetings will be provided in accordance with Notice of Regular meetings (section 5) and Notice of Special meetings (section 6) of this bylaw.
- (2) Notice of Advisory Committee meetings will be provided by way of a notice posted at the Public Notice Posting Place indicating the time, date and place of the meeting.
- (3) The regular meeting schedule for Standing and Select Committees may be altered from time to time by Board resolution.
- (4) A meeting of a Standing or Select Committee may be cancelled by the Chief Administrative Officer in consultation with the Committee Chair and Vice Chair.

#### 26. Attendance at Committee Meetings

(1) Members of the Board who are attending a meeting of a Standing, Select or Advisory Committee of which they are not a member may take part in any discussion or debate by permission of a majority vote of the Members of the Committee but may not vote.

## 27. Duties of Committees

- (1) The general duties of the Standing and Select Committees of the Board are:
  - (a) to consider and report to the Board on all matters referred to them by the Board Chair or the Board or coming within their purview, and to recommend action to the Board in relation to those matters; and
  - (b) to carry out the instructions of the Board expressed by resolution in regard to any matter referred by the Board to a Committee, and to report its action as specified in the instruction of the Board; and
  - (c) to carry out the duties and follow the procedure established by the Board.
- (2) The general duties of the Advisory Committees of the Board are to provide advice and recommendations to the Board on specific matters, as determined by the Committee's Terms of Reference, and to carry out the duties and follow the procedure established by the Board.

## 28. Quorum and Opening Procedures for Committee Meetings

(1) The provisions set out in Section 9 of this bylaw apply to determining quorum and to the opening procedures for meetings of Standing and Select Committees of the Board.

## 29. Committee Rules of Procedure

- (1) Subject to subsection (2), the following provisions of this bylaw apply to the conduct of meetings for Standing and Select Committees of the Board:
  - (a) Part 1 Section 3 (Application of Rules of Procedure);
  - (b) Part 2, Sections 5 (Notice of Regular Meetings), 6 (Notice of Special Meetings), and 9 (Quorum and Opening Procedures); and
  - (c) Part 3 Board Proceedings.
- (2) Despite sections 21(1) and 21(7), with respect to voting in Standing or Select Committees, where an Electoral Area or Municipality does not participate in a service, alleach Members will have only one (1) vote and will be entitled to vote on all matters before the Committee. may partake in the debate on recommendations respecting the service, but only Members participating in the service may move, second or vote on recommendations, unless there is only one participating area in a service, in which case all Members may move, second and vote on recommendations respecting the service.

- (3) The following provisions of this bylaw apply to the conduct of meetings for Advisory Committees:
  - (a) Part 1 Section 3 (Application of Rules of Procedure);
  - (b) Part 3 Section 11 (Order of Proceedings and Business), 13 (Attendance of Public at Meetings), 17 (Chair and Presiding Officers) and 19 (Motions);

#### 30. Reports to Board

(1) A Standing or Select Committee of the Board may report to the Board at any regular meeting or as required by the Board.

#### PART 6 – COMMITTEE OF THE WHOLE

#### **31. Committee of the Whole Procedures**

- \_(1) At any time during a Board meeting, a majority of the Members present may agree to resolve into Committee of the Whole.
- (2) The Chair must first appoint a Chair of the Committee of the Whole who must maintain order and report the proceedings to the Board.
- (3) The rules of procedure of the Board must be observed in Committee of the Whole, as far as may be applicable, except that no motion is required to be seconded.
- (4) The number of times speaking on any question will not be limited.
- (5) In taking the ayes and nays, the names of the Members will not be recorded.
- (6) Where a vote on the question is called for, the question will be decided by a show of hands.
- (7) The Corporate Officer will count the number of votes on each side of the question and the Chair must announce the result of the vote.
- (8) A motion in Committee of the Whole to rise without reporting, or that the Chair of the Committee leave the Chair, will always be in order and will take precedence over any other motion. Debate on that motion will be allowed but no Member will speak more than once to the motion. A motion to rise without reporting, if affirmed, will be considered as disposing of the subject referred to the Committee in the negative, and the Chair of the Board will resume the Chair and proceed with the next order of business.
- (9) When all matters referred to the Committee of the Whole have been considered, a motion to rise and report will be adopted.
- (10) The Committee, when it has partly considered a matter, may report progress and ask leave to sit again.

(11) When the Board meeting resumes, the Chair of the Committee of the Whole must report to the Board and the adoption of the report may be moved.

# PART 76 – GENERAL

#### 32.<u>31.</u> General

- (1) If any section, subsection or clause of this Bylaw is for any reason held to be invalid by the decision of a court of competent jurisdiction, such decision will not affect the validity of the remaining portions of this Bylaw.
- (2) The rules of the Board must be observed in proceedings of the Sunshine Coast Regional Hospital District Board and Standing and Select Committees of the Board as far as may be applicable.

# PART 87 – AMENDMENTS

#### **33.32.** Amendments

This bylaw must not be amended except by bylaw passed at a regular meeting of the Regional District, pursuant to a notice in writing mailed to each Member under section 225(2) of the Act.

# PART 98 - REPEAL

#### 34.<u>33.</u> Repeal

Sunshine Coast Regional District Procedure Bylaw No. 474, 1999, and amendments thereto, are hereby repealed.

READ A FIRST TIME	this	day of
READ A SECOND TIME	this	day of
READ A THIRD TIME	this	day of
ADOPTED	this	day of

CORPORATE OFFICER

CHAIR

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – June 28, 2018
AUTHOR: Tina Perreault, General Manager, Corporate Services / Chief Financial Officer
SUBJECT: RECALCULATED APPORTIONMENT OPTIONS FOR TRANSIT SERVICE

#### **RECOMMENDATION(S)**

THAT the report titled Recalculated Apportionment Options for Transit Service be received.

#### BACKGROUND

At the June 14, 2018 Regular Board Meeting, the following motions (192/18) were passed:

#### **Recommendation No. 1** Apportionment Options for Transit Service

The Corporate and Administrative Services Committee recommended that the report titled Apportionment Options for Transit Service be received for information;

AND THAT the following recommendation be postponed pending receipt of a staff report with respect to equity of selected SCRD services:

THAT only the defined portion of mainland Electoral Area F participate in the Public Transit service [310];

AND THAT Electoral Area F Islands be excluded from the Public Transit [310] service area;

AND FURTHER THAT any changes to the service area boundary be completed in 2018 in order to be in effect for the 2019 tax year.

#### **Recommendation No. 2** Apportionment Options for Transit Service Excluding Area *F* Islands

The Corporate and Administrative Services Committee recommended that the comparison funding models #1-5, presented in the May 24, 2018 staff report titled Apportionment Options for Transit Service, be recalculated to exclude Electoral Area F islands;

AND THAT the revised staff report for apportionment options for transit service be brought forward to a committee meeting prior to September 30, 2018.

The purpose of this report is to present the recalculated apportionment options for the transit service with Area F Islands excluded and to seek Committee direction.

#### DISCUSSION

Models #1-5 have been recalculated to exclude Area F Islands. This means that the tax base for Electoral Area F consists of the Sunshine Coast mainland portion only. Population values for Area F were also adjusted down based on the registered voters list.

A detailed summary of the impact of each recalculated model is included in the Attachments A-1 through A-5.

Copies of the January 25, 2018 and May 24, 2018 Corporate and Administrative Services Committee staff reports titled 'Apportionment Options for Transit Service' are included for reference as Attachments B and C respectively.

Detailed summaries of the original calculations including Area F Islands are included as Attachments D1 to D5.

#### **Options and Analysis**

The five apportionment options presented for consideration are as follows:

- **Model 1** 50% Property Assessment and 50% Population
- **Model 2** 33% Property Assessment, 33% Population, 33% Service hours delivered in each area.
- **Model 3** 25% Property Assessment, 25% Population, 25% Service hours delivered in each area, 25% Kilometers travelled in each area
- Model 4- 33% Population, 33% Service Hours, and 33% Kilometers travelled in each area
- Model 5- 33% Service Hours, 33% Kilometers travelled in each area, 33% Bus stops in each area

In assessing the data, the same assumptions were made per the May 24, 2018 staff report.

#### Comparison of Apportionment Models

#### **Overall Tax Apportionment**

The chart and table below summarize the impact on the overall tax apportionment by area for the various funding models presented in this report with Area F Islands excluded from all but the current model:



**Overall Tax Apportionment By Area** (excluding Area F Islands from Models 1 to 5)

Net Change in Overall Taxation By Area							
	Model 1	Model 2	Model 3	Model 4	Model 5		
Area B	(63,211)	(107,822)	(122,149)	(169,387)	(202,986)		
Mainland	(58,949)	(100,553)	(113,915)	(157,968)	(189,302)		
Islands	(4,261)	(7,269)	(8,235)	(11,419)	(13,684)		
Area D	26,349	132,367	190,264	249,018	362,059		
Area E	68,853	63,062	60,851	77,524	85,846		
Area F	(165,481)	(133,841)	(115,939)	(119,245)	(51,215)		
Mainland	(45,726)	(14,085)	3,817	511	68,541		
Islands	(119,756)	(119,756)	(119,756)	(119,756)	(119,756)		
SIGD	1,151	15,699	24,098	31,081	45,552		
TOG	41,607	(11,840)	(38,124)	(56,869)	(78,818)		
DOS	90,731	42,375	1,000	(12,123)	(160,439)		
## **Tax Rates**

The chart and table below summarize the impact to the residential tax rate by area per \$100,000 in assessed value for each model with Area F Islands excluded from all but the current model.

The rate under the current model is the same in each area but varies under the other models. The same trend is applicable to other property classes such as utilities, industry and business which are taxed at higher rates.



Residential Tax Rates By Area per \$100,000 in Assessed Value (excluding Area F Isalnds from Models 1 to 5)

Net	Change in Res	idetnial Tax Ra	ate per \$100,00	00 of Assessed	Value
	Model 1	Model 2	Model 3	Model 4	Model 5
Area B	(3.51)	(5.98)	(6.77)	(9.39)	(11.26)
Mainland	(3.51)	(5.98)	(6.77)	(9.39)	(11.26)
Islands	(3.51)	(5.98)	(6.77)	(9.39)	(11.26)
Area D	2.05	10.31	14.82	19.39	28.19
Area E	6.89	6.31	6.09	7.76	8.59
Area F	(3.62)	(1.12)	0.30	0.04	5.43
Mainland	(3.62)	(1.12)	0.30	0.04	5.43
Islands	(22.68)	(22.68)	(22.68)	(22.68)	(22.68)
SIGD	0.40	5.43	8.34	10.75	15.76
TOG	2.49	(0.71)	(2.28)	(3.40)	(4.71)
DOS	2.44	1.14	0.03	(0.33)	(4.31)

# **Property Class Apportionment**

The table below summarizes the net change in tax apportionment by property class for each model with Area F Islands excluded. Although the values do not appear significant on the whole, the impact within each participating area varies. These details are outlined in the Attachments.

		Ne	t Change in Ta	xation by Prop	erty Class			
	Residential	Utilities	Major Industry	Light Industry	Business	Managed Forest	Recreation / Non- Profit	Farm
Model 1	38,213	(20,688)	(27,512)	(4,519)	15,855	(951)	(400)	2
Model 2	46,267	(26,976)	(21,744)	1,064	1,657	65	(346)	13
Model 3	49,506	(28,651)	(18,476)	4,222	(6,959)	653	(315)	20
Model 4	60,663	(37,305)	(18,784)	6,449	(11,712)	1,015	(351)	24
Model 5	60,830	(39,715)	(6,902)	13,058	(29,399)	2,318	(222)	33

# STRATEGIC PLAN AND RELATED POLICIES

Reviewing funding models and cost apportionment for a service is consistent with the Strategic Priority to Ensure Fiscal Sustainability and the SCRD Values of Equity, Collaboration and Transparency.

# CONCLUSION

The tax funded portion of the SCRD transit service is currently apportioned amongst the participating areas on the basis of the converted value of land and improvements.

Alternative apportionment models based on varying combinations of assessment, population, service hours, distance and the number of stops in each area presented in a report to the Corporate and Administrative Services Committee on May 24, 2018 have been recalculated to exclude Area F Islands.

The recalculated impact on overall tax apportionment, tax rates and property class apportionment are detailed in Attachments A1 to A5.

Any change to the apportionment model requires an amendment to the establishing bylaw subject to the applicable legislative process and Ministry approvals.

#### ATTACHMENTS:

- A. Transit Apportionment Models Excluding Area F Islands (A-1 to A-5)
- B. Staff Report to Corporate and Administrative Services Committee January 25, 2018 Apportionment Options for Transit Service
- C. Staff Report to Corporate and Administrative Services Committee May 24, 2018 Apportionment Options for Transit Service
- D. Transit Apportionment Models Including Area F Islands (D1 to D5)

Reviewed by:			
Manager		CFO/Finance	
GM		Legislative	
CAO	X – J. Loveys	Other	

50% Assessment, 50% Population

	C	urrent Model			Co	mparison Mod	lel 1:	
	100	0% Assessmen	t		(50% Asse	essment, 50% l	Population)	
							Residential	
			Residential	New		%	Rate Under	Cost
Participating	<b>Current Funding</b>		Tax Rate /	Funding	New	Difference	New Model /	Difference /
Area	Allocation	Taxation	\$100,000	Allocation	Taxation	from Current	\$100,000	\$100,000
Area B	15.60%	408,997	22.68	13.19%	345,786	-2.41%	19.18	(3.51)
Mainland	14.54%	381,424	22.68	12.30%	322,475	-2.25%	19.18	(3.51)
Islands	1.05%	27,572	22.68	0.89%	23,311	-0.16%	19.18	(3.51)
Area D	11.11%	291,299	22.68	12.11%	317,648	1.00%	24.73	2.05
Area E	8.64%	226,641	22.68	11.27%	295,494	2.63%	29.57	6.89
Area F	15.49%	406,098	22.68	9.18%	240,617	-6.31%	19.06	(3.62)
Mainland	10.92%	286,342	22.68	9.18%	240,617	-1.74%	19.06	(3.62)
Islands	4.57%	119,756	22.68	0.00%	-	-4.57%	-	(22.68)
SIGD	2.50%	65,573	22.68	2.54%	66,725	0.04%	23.08	0.40
TOG	14.46%	379,222	22.68	16.05%	420,829	1.59%	25.17	2.49
DOS	32.21%	844,594	22.68	35.67%	935,324	3.46%	25.12	2.44
Total	100.00%	2,622,424		100.00%	2,622,424			

		Tax	by Area and Pi	operty Class Ur	der Comparis	on Model 1			Tax by Area and Property Class Under Comparison Model 1												
Participating			Major			Managed	Recreation /														
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total												
Area B	272,458	62,453	523	1,234	7,262	1,209	619	28	345,786												
Mainland	249,324	62,281	523	1,229	7,262	1,209	619	27	322,475												
Islands	23,133	172	-	5	-	-	-	1	23,311												
Area D	303,786	1,857	1,696	2,757	3,864	2,990	682	15	317,648												
Area E	289,570	325	-	2,620	2,970	-	-	9	295,494												
Area F	165,173	15,622	40,068	9,137	8,274	1,476	861	4	240,617												
Mainland	165,173	15,622	40,068	9,137	8,274	1,476	861	4	240,617												
Islands	-	-	-	-	-	-	-	-	-												
SIGD	30,954	439	-	19,464	15,809	-	-	59	66,725												
TOG	312,232	4,514	-	1,843	101,227	-	1,009	5	420,829												
DOS	799,324	8,128	-	6,525	119,372	385	1,538	53	935,324												
Total	2,173,497	93,338	42,288	43,580	258,778	6,061	4,709	173	2,622,424												

		Net Change in	Taxation by A	rea and Proper	ty Class Under	Comparison N	/lodel 1		
Participating			Major			Managed	Recreation /		Change By
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area
Area B	(49,806)	(11,417)	(96)	(226)	(1,327)	(221)	(113)	(5)	(63,211)
Mainland	(45,577)	(11,385)	(96)	(225)	(1,327)	(221)	(113)	(5)	(58,949)
Islands	(4,229)	(31)	-	(1)	-	-	-	(0)	(4,261)
Area D	25,199	154	141	229	321	248	57	1	26,349
Area E	67,473	76	-	611	692	-	-	2	68,853
Area F	(113,596)	(10,744)	(27,557)	(6,284)	(5,691)	(1,015)	(592)	(3)	(165,481)
Mainland	3,185	(10,632)	(27,557)	(5,571)	(5,221)	(379)	448	0	(45,726)
Islands	(116,781)	(112)	-	(713)	(470)	(637)	(1,040)	(3)	(119,756)
SIGD	534	8	-	336	273	-	-	1	1,151
TOG	30,870	446	-	182	10,008	-	100	0	41,607
DOS	77,538	788	-	633	11,580	37	149	5	90,731
Change By Class	38,213	(20,688)	(27,512)	(4,519)	15,855	(951)	(400)	2	0

33% Assessment, 33% Population, 33% Hours

	Cu	urrent Model			Co	mparison Mod	lel 2:				
	100	)% Assessmen	t	33% Assessment, 33% Population, 33% Hours							
	Residential			New		%	Residential Rate Under	Cost			
Participating	Current Funding		Tax Rate /	Funding	New	Difference	New Model /	Difference /			
Area	Allocation	Taxation	\$100,000	Allocation	Taxation	from Current	\$100,000	\$100,000			
Area B	15.60%	408,997	22.68	11.48%	301,175	-4.11%	16.70	(5.98)			
Mainland	14.54%	381,424	22.68	10.71%	280,871	-3.83%	16.70	(5.98)			
Islands	1.05%	27,572	22.68	0.83%	21,771	-0.22%	16.70	(5.98)			
Area D	11.11%	291,299	22.68	16.16%	423,667	5.05%	32.99	10.31			
Area E	8.64%	226,641	22.68	11.05%	289,703	2.40%	28.99	6.31			
Area F	15.49%	406,098	22.68	10.38%	272,257	-5.10%	21.57	(1.12)			
Mainland	10.92%	286,342	22.68	10.38%	272,257	-0.54%	21.57	(1.12)			
Islands	4.57%	119,756	22.68	0.00%	-	-4.57%	-	(22.68)			
SIGD	2.50%	65,573	22.68	3.10%	81,272	0.60%	28.11	5.43			
TOG	14.46%	379,222	22.68	14.01%	367,381	-0.45%	21.97	(0.71)			
DOS	32.21%	844,594	22.68	33.82%	886,969	1.62%	23.82	1.14			
Total	100.00%	2,622,424		100.00%	2,622,424						

		Тах	by Area and P	roperty Class Ur	der Comparis	on Model 2			
Participating			Major			Managed	Recreation /		
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total
Area B	237,307	54,395	456	1,074	6,325	1,053	539	25	301,175
Mainland	217,158	54,246	456	1,070	6,325	1,053	539	24	280,871
Islands	20,149	150	-	4	-	-	-	1	20,304
Area D	405,177	2,477	2,262	3,677	5,154	3,988	910	21	423,667
Area E	283,895	319	-	2,569	2,912	-	-	9	289,703
Area F	186,893	17,676	45,337	10,339	9,362	1,670	974	5	272,257
Mainland	186,893	17,676	45,337	10,339	9,362	1,670	974	5	272,257
Islands	-	-	-	-	-	-	-	-	-
SIGD	37,703	534	-	23,708	19,256	-	-	71	81,272
TOG	272,577	3,941	-	1,609	88,370	-	881	4	367,381
DOS	757,999	7,707	-	6,187	113,201	365	1,458	50	886,969
Total	2,181,551	87,050	48,056	49,163	244,580	7,077	4,763	184	2,622,424

		Net Change in	Taxation by A	rea and Proper	ty Class Under	Comparison N	/lodel 2		
Participating			Major			Managed	Recreation /		Change By
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area
Area B	(84,957)	(19,474)	(163)	(385)	(2,264)	(377)	(193)	(9)	(107,822)
Mainland	(77,744)	(19,420)	(163)	(383)	(2,264)	(377)	(193)	(8)	(100,553)
Islands	(7,213)	(54)	-	(1)	-	-	-	(0)	(7,269)
Area D	126,591	774	707	1,149	1,610	1,246	284	6	132,367
Area E	61,798	69	-	559	634	-	-	2	63,062
Area F	(91,876)	(8,690)	(22,288)	(5,083)	(4,602)	(821)	(479)	(2)	(133,841)
Mainland	24,904	(8,578)	(22,288)	(4,369)	(4,133)	(184)	561	1	(14,085)
Islands	(116,781)	(112)	-	(713)	(470)	(637)	(1,040)	(3)	(119,756)
SIGD	7,283	103	-	4,580	3,720	-	-	14	15,699
TOG	(8,785)	(127)	-	(52)	(2,848)	-	(28)	(0)	(11,840)
DOS	36,214	368	-	296	5,408	17	70	2	42,375
Change By Class	46,267	(26,976)	(21,744)	1,064	1,657	65	(346)	13	-

25% Assessment, 25% Population, 25% Hours, 25% Distance

	_	urrent Model )% Assessmen	t	25% Ass	Comparison Model 3: 25% Assessment, 25% Population, 25% Hours, 25% Distance						
Participating Area	Current Funding Allocation	Taxation	Residential Tax Rate / \$100,000	New Funding Allocation	New Taxation	% Difference from Current	Residential Rate Under New Model / \$100,000	Cost Difference / \$100,000			
Area B	15.60%	408,997	22.68	10.94%	286,848	-4.66%	. ,	(6.77)			
Mainland	14.54%	381,424	22.68	10.20%	267,510	-4.34%	15.91	(6.77)			
Islands	1.05%	27,572	22.68	0.79%	20,736	-0.26%	15.91	(6.77)			
Area D	11.11%	291,299	22.68	18.36%	481,564	7.26%	37.50	14.82			
Area E	8.64%	226,641	22.68	10.96%	287,492	2.32%	28.77	6.09			
Area F	15.49%	406,098	22.68	11.06%	290,159	-4.42%	22.99	0.30			
Mainland	10.92%	286,342	22.68	11.06%	290,159	0.15%	22.99	0.30			
Islands	4.57%	119,756	22.68	0.00%	-	-4.57%	-	(22.68)			
SIGD	2.50%	65,573	22.68	3.42%	89,671	0.92%	31.02	8.34			
TOG	14.46%	379,222	22.68	13.01%	341,097	-1.45%	20.40	(2.28)			
DOS	32.21%	844,594	22.68	32.24%	845,594	0.04%	22.71	0.03			
Total	100.00%	2,622,424		100.00%	2,622,424						

		Тах	by Area and P	operty Class Ur	der Comparis	on Model 3			
Participating			Major			Managed	Recreation /		
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total
Area B	226,018	51,808	434	1,023	6,024	1,003	514	23	286,848
Mainland	206,827	51,665	434	1,019	6,024	1,003	514	22	267,510
Islands	19,190	143	-	4	-	-	-	1	19,338
Area D	460,548	2,816	2,572	4,180	5,858	4,533	1,034	23	481,564
Area E	281,728	316	-	2,549	2,889	-	-	8	287,492
Area F	199,182	18,838	48,318	11,019	9,978	1,780	1,038	5	290,159
Mainland	199,182	18,838	48,318	11,019	9,978	1,780	1,038	5	290,159
Islands	-	-	-	-	-	-	-	-	-
SIGD	41,599	590	-	26,158	21,246	-	-	79	89,671
TOG	253,075	3,659	-	1,494	82,048	-	818	4	341,097
DOS	722,640	7,348	-	5,899	107,920	348	1,390	48	845,594
Total	2,184,790	85,375	51,324	52,321	235,964	7,665	4,794	191	2,622,424

		Net Change in	Taxation by A	rea and Proper	ty Class Under	<b>Comparison</b> N	Aodel 3		
Participating			Major			Managed	Recreation /		Change By
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area
Area B	(96,246)	(22,062)	(185)	(436)	(2,565)	(427)	(219)	(10)	(122,149)
Mainland	(88,074)	(22,001)	(185)	(434)	(2,565)	(427)	(219)	(10)	(113,915)
Islands	(8,172)	(61)	-	(2)	-	-	-	(0)	(8,235)
Area D	181,961	1,113	1,016	1,651	2,315	1,791	409	9	190,264
Area E	59,631	67	-	540	612	-	-	2	60,851
Area F	(79,587)	(7,527)	(19,307)	(4,403)	(3,987)	(711)	(415)	(2)	(115,939)
Mainland	37,193	(7,415)	(19,307)	(3,689)	(3,517)	(75)	626	1	3,817
Islands	(116,781)	(112)	-	(713)	(470)	(637)	(1,040)	(3)	(119,756)
SIGD	11,179	158	-	7,029	5,710	-	-	21	24,098
TOG	(28,286)	(409)	-	(167)	(9,171)	-	(91)	(0)	(38,124)
DOS	855	9	-	7	128	0	2	0	1,000
Change By Class	49,506	(28,651)	(18,476)	4,222	(6,959)	653	(315)	20	0

33% Population, 33% Hours, 33% Distance

		urrent Model )% Assessmen	t		Comparison Model 4: 33% Population, 33% Hours, 33% Distance					
Participating Area	Current Funding Allocation	Taxation	Residential Tax Rate / \$100,000	New Funding Allocation	New Taxation	% Difference from Current	Residential Rate Under New Model / \$100,000	Cost Difference / \$100,000		
Area B	15.60%	408,997	22.68	9.14%	239,610	-6.46%	13.29	(9.39)		
Mainland	14.54%	381,424	22.68	8.52%	223,457	-6.02%	13.29	(9.39)		
Islands	1.05%	27,572	22.68	0.66%	17,321	-0.39%	13.29	(9.39)		
Area D	11.11%	291,299	22.68	20.60%	540,318	9.50%	42.07	19.39		
Area E	8.64%	226,641	22.68	11.60%	304,165	2.96%	30.44	7.76		
Area F	15.49%	406,098	22.68	10.94%	286,853	-4.55%	22.72	0.04		
Mainland	10.92%	286,342	22.68	10.94%	286,853	0.02%	22.72	0.04		
Islands	4.57%	119,756	22.68	0.00%	-	-4.57%	-	(22.68)		
SIGD	2.50%	65,573	22.68	3.69%	96,654	1.19%	33.43	10.75		
TOG	14.46%	379,222	22.68	12.29%	322,353	-2.17%	19.28	(3.40)		
DOS	32.21%	844,594	22.68	31.74%	832,471	-0.46%	22.36	(0.33)		
Total	100.00%	2,622,424		100.00%	2,622,424					

	Tax by Area and Property Class Under Comparison Model 4											
Participating			Major			Managed	Recreation /					
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total			
Area B	188,797	43,276	363	855	5,032	838	429	20	239,610			
Mainland	172,767	43,157	363	852	5,032	838	429	19	223,457			
Islands	16,030	119	-	3	-	-	-	1	16,153			
Area D	516,738	3,160	2,885	4,689	6,573	5,086	1,161	26	540,318			
Area E	298,067	335	-	2,697	3,057	-	-	9	304,165			
Area F	196,913	18,624	47,768	10,893	9,864	1,760	1,027	5	286,853			
Mainland	196,913	18,624	47,768	10,893	9,864	1,760	1,027	5	286,853			
Islands	-	-	-	-	-	-	-	-	-			
SIGD	44,839	635	-	28,195	22,901	-	-	85	96,654			
TOG	239,168	3,458	-	1,411	77,539	-	773	4	322,353			
DOS	711,426	7,234	-	5,807	106,245	343	1,369	47	832,471			
Total	2,195,947	76,721	51,016	54,548	231,211	8,027	4,758	196	2,622,424			

	Net Change in Taxation by Area and Property Class Under Comparison Model 4											
Participating			Major			Managed	Recreation /		Change By			
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area			
Area B	(133,466)	(30,593)	(256)	(604)	(3,557)	(592)	(303)	(14)	(169,387)			
Mainland	(122,134)	(30,509)	(256)	(602)	(3,557)	(592)	(303)	(13)	(157,968)			
Islands	(11,332)	(84)	-	(2)	-	-	-	(1)	(11,419)			
Area D	238,151	1,456	1,330	2,161	3,029	2,344	535	12	249,018			
Area E	75,970	85	-	687	779	-	-	2	77,524			
Area F	(81,856)	(7,742)	(19,857)	(4,528)	(4,101)	(732)	(427)	(2)	(119,245)			
Mainland	34,924	(7,630)	(19,857)	(3,815)	(3,631)	(95)	614	1	511			
Islands	(116,781)	(112)	-	(713)	(470)	(637)	(1,040)	(3)	(119,756)			
SIGD	14,419	204	-	9,067	7,364	-	-	27	31,081			
TOG	(42,194)	(610)	-	(249)	(13,679)	-	(136)	(1)	(56,869)			
DOS	(10,360)	(105)	-	(85)	(1,547)	(5)	(20)	(1)	(12,123)			
Change By Class	60,663	(37,305)	(18,784)	6,449	(11,712)	1,015	(351)	24	(0)			

33% Hours, 33% Distance, 33% Stops

	Cu	urrent Model			Co	mparison Mod	el 5:		
	100	)% Assessmen	t	33% Hours, 33% Distance, 33% Stops					
			Residential	New		%	Residential Rate Under	Cost	
Participating	Current Funding		Tax Rate /	Funding	New	Difference	New Model /	Difference /	
Area	Allocation	Taxation	\$100,000	Allocation	Taxation	from Current	\$100,000	\$100,000	
Area B	15.60%	408,997	22.68	7.86%	206,010	-7.74%	11.43	(11.26)	
Mainland	14.54%	381,424	22.68	7.33%	192,122	-7.22%	11.43	(11.26)	
Islands	1.05%	27,572	22.68	0.57%	14,892	-0.48%	11.43	(11.26)	
Area D	11.11%	291,299	22.68	24.91%	653,359	13.81%	50.88	28.19	
Area E	8.64%	226,641	22.68	11.92%	312,487	3.27%	31.27	8.59	
Area F	15.49%	406,098	22.68	13.53%	354,883	-1.95%	28.11	5.43	
Mainland	10.92%	286,342	22.68	13.53%	354,883	2.61%	28.11	5.43	
Islands	4.57%	119,756	22.68	0.00%	-	-4.57%	-	(22.68)	
SIGD	2.50%	65,573	22.68	4.24%	111,125	1.74%	38.44	15.76	
TOG	14.46%	379,222	22.68	11.46%	300,404	-3.01%	17.97	(4.71)	
DOS	32.21%	844,594	22.68	26.09%	684,155	-6.12%	18.37	(4.31)	
Total	100.00%	2,622,424		100.00%	2,622,424				

	Tax by Area and Property Class Under Comparison Model 5											
Participating			Major			Managed	Recreation /					
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total			
Area B	162,323	37,208	312	735	4,326	721	369	17	206,010			
Mainland	148,541	37,105	312	732	4,326	721	369	16	192,122			
Islands	13,782	102	-	3	-	-	-	1	13,888			
Area D	624,845	3,821	3,489	5,671	7,948	6,150	1,403	32	653,359			
Area E	306,223	344	-	2,771	3,141	-	-	9	312,487			
Area F	243,612	23,041	59,097	13,477	12,204	2,177	1,270	6	354,883			
Mainland	243,612	23,041	59,097	13,477	12,204	2,177	1,270	6	354,883			
Islands	-	-	-	-	-	-	-	-	-			
SIGD	51,552	731	-	32,416	26,329	-	-	98	111,125			
TOG	222,883	3,222	-	1,315	72,260	-	720	3	300,404			
DOS	584,675	5,945	-	4,773	87,316	282	1,125	39	684,155			
Total	2,196,114	74,311	62,897	61,157	213,524	9,329	4,887	204	2,622,424			

	Net Change in Taxation by Area and Property Class Under Comparison Model 5											
Participating			Major			Managed	Recreation /		Change By			
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area			
Area B	(159,941)	(36,662)	(307)	(724)	(4,263)	(710)	(363)	(17)	(202,986)			
Mainland	(146,361)	(36,561)	(307)	(721)	(4,263)	(710)	(363)	(16)	(189,302)			
Islands	(13,580)	(101)	-	(3)	-	-	-	(1)	(13,684)			
Area D	346,259	2,117	1,933	3,142	4,404	3,408	778	18	362,059			
Area E	84,125	94	-	761	863	-	-	3	85,846			
Area F	(35,157)	(3,325)	(8,529)	(1,945)	(1,761)	(314)	(183)	(1)	(51,215)			
Mainland	81,624	(3,213)	(8,529)	(1,232)	(1,291)	322	857	2	68,541			
Islands	(116,781)	(112)	-	(713)	(470)	(637)	(1,040)	(3)	(119,756)			
SIGD	21,132	299	-	13,288	10,793	-	-	40	45,552			
TOG	(58,478)	(845)	-	(345)	(18,959)	-	(189)	(1)	(78,818)			
DOS	(137,110)	(1,394)	-	(1,119)	(20,476)	(66)	(264)	(9)	(160,439)			
Change By Class	60,830	(39,715)	(6,902)	13,058	(29,399)	2,318	(222)	33	-			

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

**TO:** Corporate and Administrative Services Committee - January 25, 2018

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

SUBJECT: APPORTIONMENT OPTIONS FOR TRANSIT SERVICE

# RECOMMENDATION(S)

THAT the report titled Apportionment Options for Transit Service be received;

AND THAT a Special Committee meeting be scheduled in the second quarter of 2018 to discuss options for Transit Apportionment.

## BACKGROUND

The following recommendation was adopted at the June 8, 2017 Regular Board Meeting:

#### 196/17 **Recommendation No. 4** Apportionment Options for Transit Service

THAT the report titled Apportionment Options for Transit Service be received;

AND THAT staff report to a 4<sup>th</sup> Quarter 2017 Committee meeting with respect to options for apportionment for Transit Services including the:

- current funding model;
- · information on funding models from other local governments;
- various service level funding models, and
- · information on a process to exclude portions of an area from the service;

AND FURTHER THAT the report include implementation steps, legislative implications and timelines.

#### DISCUSSION

Some of the information below is historical regarding transit with additional details required as requested by the Board.

#### SCRD Transit History

Authority to provide transit service to the Sunshine Coast Regional District (SCRD) was provided on February 25, 1982. This authority was subsequently updated to remove Electoral Area A as a contributor to transit funding and include a provision that transit serving one area only, be fully funded by that area. In March 2007, Bylaw 1073 was passed converting the transit function to a service, and defining the participating areas as the Town of Gibsons, District of Sechelt, Sechelt Indian Government District and Electoral Areas B, D, E, and F, an arrangement which has remained in place since that time.

Initially the service was provided with small para-transit buses. In 1989 larger conventional buses were introduced, raising the vehicle total from four to seven. The following timeline highlights key events in the history of Sunshine Coast Transit.

- 1982 Formal para-transit service begins on the Sunshine Coast
- **1989** Larger buses introduced
- 1994 HandyDART shifts to BC Transit from Community Services Society
- **1997** Transit fare zone system removed, fare set at \$1.50
- **2000** Pender Harbour Transit study produced, area service not recommended
- **2005** Transit fares increase from \$1.75 to \$2.00
- 2006 Transit Business Plan developed and fares increased to \$2.25
- 2009 Per-passenger fare subsidy reviewed
- 2010 Transit Fare Structure Review; Family Pass feature added to Monthly Pass
- **2011** BC Transit introduces 3-year budgeting process
- 2013 Transit Future Plan community consultation begins

**2013** – September: Memorandum of Understanding (MOU) signed for initial implementation of "Service Priority 1"

- 2014 January: Transit Future Plan completed and adopted by SCRD Board
- 2014 July: MOU signed for continued implementation of "Service Priority 1"
- **2015** March: Province freezes transit funding for two years and any further expansion plans stalled
- **2015** November: Transit fare structure reviewed, single-payer structure in May 2016
- 2016 March: Province announces 12.7 million in additional transit funding over 3 years
- 2016 April : Community Bus service review, October implementation

**2016** – April: Renewed expansion approved in principle by SCRD Board; "Service Priority 1" is collapsed into a single year

**2017**– March: "Service Priority 1" is approved and included into the 2017-2021 Financial Plan; provides 30 minute service on Route 90 and hourly on Route 1.

# SCRD's Current Transit Funding Model

The SCRD's existing service establishing Bylaw No. 1073 provides that costs may be recovered by:

- (a) property value tax;
- (b) parcel taxes;
- (c) fees and charges;
- (d) revenues raised by other means authorized by the Local Government Act or another Act;
- (e) revenues received by way of agreement, enterprises, gift, grant or otherwise.

The service is currently funded through a combination of user fees, a property value tax based on land and improvements within the service area and contributions under agreement from BC Transit.

The maximum amount of money that may be requisitioned for the service is \$0.35/\$1000 of assessed value.

In a typical BC Municipality or Regional District, outside the lower mainland, public transit is a three-way partnership between BC Transit, a local partner (governing body or community association), and an operating partner. BC Transit provides partial operating funding, capital equipment, service support (planning, scheduling, training, safety and security) and administrative support (accounting, contract management and marketing).

The local partner provides further operating funding and acts as signatory to the Operating Agreement. The local partner also provides fare product sales, bus stops and at times roadway maintenance and negotiates routes and service levels with BC Transit.

The operating partner is selected to provide driver hiring, training and supervision, vehicle maintenance staff and services, direct customer service (phone support, lost and found) and fare revenue collection.

BC Transit functions as the Contract Manager for operating expenses, crediting the local partner for fare revenue deposited and invoicing the local partner for their remaining share of service costs. On the Sunshine Coast, the SCRD functions as both the local and operating partner. There are four local governments in BC having this type of partnership with BC Transit: Nanaimo, Powell River, Nelson and the SCRD.

The current breakdown of shared responsibility for funding is shown in the table below.

Service	SCRD Portion	<b>BC Transit Portion</b>		
Conventional (big bus)	53.31%	46.69%		
HandyDART	33.31%	66.69%		

Note: in some systems, a blended rate based on these ratios is used for routes that provide both Conventional and HandyDART service using the same vehicle for both services.

Normally, an operating partner would be selected using an Request for Proposal (RFP) process, providing a market-based confirmation of value for the amount spent. BC Transit reimburses the operating partner for services provided, and recovers a portion of costs from the local partner using the cost-sharing formula. Having the SCRD as the both local and operating partner bypasses the standard RFP process. As a consequence, certain maintenance costs are capped by BC Transit to limit their exposure and increase budget control. As an example, mechanical repair costs are set by BC Transit at \$50.89 per hour, and cost-shared with the SCRD at this rate. SCRD Fleet Maintenance department invoices its services at \$73.00 per hour. The difference between these two rates (\$19.11) is not cost-shared with BC Transit, but rather paid fully by the SCRD. This increases the actual percentage of the hourly mechanical fleet maintenance costs paid by the SCRD to approximately 63 percent.

# Apportionment

The tax funded portion of the SCRD transit service is apportioned on the basis of the converted value of land and improvements within the service area. However other types of apportionment can be included in an establishing bylaw provided it is clearly defined, defensible and agreed to by the participants in the service (e.g. percentage allocation by service level, population, etc.). Funding apportionment cannot be different within an individual participating area but it is possible to exclude portions of an Electoral Area from a service (with a contiguous boundary).

#### Alternative Cost Sharing Apportionments

When comparing Transit service to other local governments, it's important to note that Transit systems are delivered by either a single local government or a regional model with several local government partners. Staff have focused this analysis on the regional service model and the cost sharing is more complex for this type of service.

Some parameters that can be used to guide the development of cost sharing include:

- service hours by area
- · route length by area
- · number of stops by area
- passenger activity by area
- population by area
- property assessment by area.

While the majority of Transit systems are recovered in the same manner as the SCRD, examples of existing Provincial alternative funding allocations are as follows:

Nanaimo Regional District	<ul> <li>Local cost allocation (as well as revenue) for transit service between the representative areas is based on the following three weighted criteria: <ul> <li>Population (40%)</li> <li>Service hours delivered in each area (46%)</li> <li>Kilometres travelled in each area (14%).</li> </ul> </li> </ul>
Cowichan Valley Regional District	<ul> <li>Local cost allocation (as well as revenue) for transit service is based on the average of: <ul> <li>Population</li> <li>Property Assessment</li> <li>Number of contributing partners in the transit function.</li> </ul> </li> </ul>
Regional District of North Okanagan	Excerpt from the newly amended Bylaw-June 2017: The Regional District's share of the net annual cost of the service shall be apportioned based on ridership with changes to the ridership percentages made at a minimum every two (2) years based on three (3) – 'one (1) week' 'on bus' surveys confirmed by a statistical analysis to identify any unusual counts.

Some of the types of data listed above are known for the SCRD such as population, assessment, service hours, and length of route, others would require further analysis or verification. Staff observe that most of these metrics are variable and any change contemplated in cost recovery to a Bylaw would require a method of either regular or annual review, as was the case with the recent modification for the Regional District of North Okanagan.

#### Process to Exclude Portions of an Area from the Service

Any change to the funding apportionment, participants or service area boundary would require an amendment to the establishing bylaw which would involve, at minimum, the written consent of 2/3 of the participants and the approval of the Inspector of Municipalities. Information on public engagement and support for the change would also be expected to accompany the request for approval. If the change was a significant departure from what was contemplated when the service was established, the Minister could order that an elector approval process be undertaken.

For example, the Regional District of North Okanagan had to undertake a public approval process to amend their Bylaw to change funding apportionment through ridership versus traditional property assessment in 2013. They chose an Alternative Approval Process versus a Referendum.

## Financial Implications

Depending on what type of apportionment change was contemplated, each variation could have a significant financial implication from one to another.

Below is the preliminary tax by area for Transit [310] with a rate of \$22.22 per \$100,000 of assessment.

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2018 Taxation
Transit	0	401,147	285,563	222,169	398,327	64,360	828,801	371,948	2,572,314

## Organizational and Intergovernmental Implications

As all three Member Municipalities participate in the service, consideration must be given to the availability of their resources in contemplating any changes or significant public process in the near term.

# Timeline for next steps or estimated completion date

Amending the cost apportionment for a service requires a detailed analysis and discussion of options. Changes to apportionment will take some time and therefore unable to be made in the 2018 taxation year. It may be beneficial to schedule a Special Committee meeting for an in-depth discussion of the issue in the second quarter of 2018.

# STRATEGIC PLAN AND RELATED POLICIES

Reviewing funding models and cost apportionment for a service is consistent with the Strategic Priority to Ensure Fiscal Sustainability and the SCRD Values of Equity, Collaboration and Transparency.

# CONCLUSION

This report summarizes the history of the transit service, funding models and the legislative requirements to make changes to the service.

The SCRD Transit service is currently funded through a combination of user fees, a property value tax based on land and improvements within the service area and contributions under agreement from BC Transit. While the majority of Transit systems are recovered in the same manner as the SCRD, examples of alternative funding models can be found in the Regional District of Nanaimo, Cowichan Valley Regional District and at the North Okanagan Regional District.

Amending the cost apportionment for a service requires a detailed analysis and discussion of options. Staff recommend scheduling a Special Committee meeting for an in depth discussion of the issue in the second quarter of 2018, after the 2018-2022 Financial Planning process is complete. At that time staff will provide financial analysis and comparison of the various funding model scenarios for the Board's consideration.

Reviewed by:			
Manager		CFO/Finance	X-T.Perreault
GM		Legislative	X-A. Legault
CAO	X-J. Loveys	Other	

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – May 24, 2018

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

SUBJECT: APPORTIONMENT OPTIONS FOR TRANSIT SERVICE

# RECOMMENDATION(S)

THAT the report titled Apportionment Options for Transit Service be received.

# BACKGROUND

At the February 8, 2018 Regular Board Meeting, the following motion (063/18) was passed:

**Recommendation No. 9** Apportionment Options for Transit Service

THAT the report titled Apportionment Options for Transit Service be received;

AND THAT a Special Committee meeting be scheduled in the second quarter of 2018 to discuss options for Transit Apportionment.

The purpose of this report is to further explore options for the apportionment of costs amongst participating areas for the transit service. A copy of the January 25, 2018 Corporate and Administrative Services Committee staff report is attached to provide additional background information for discussion (Attachment A).

# DISCUSSION

# **Options and Analysis**

The Sunshine Coast Regional District (SCRD) functions as both the local and operating partner, therefore, the options and analysis focuses on the SCRD's funding share as outlined in the table below.

Service	SCRD Portion	<b>BC Transit Portion</b>
Conventional (big bus)	53.31%	46.69%
HandyDART	33.31%	66.69%

Currently the tax funded portion of the SCRD transit service is apportioned on the basis of the converted value of land and improvements within the service area. Below is the 2018 tax by area for Transit [310] which results in a tax rate of \$22.68 per \$100,000 of assessed value (residential rate) in all areas.

	Area A	Area B	Area D	Area E	Area F	SIGD	DoS	ToG	2018 Taxation
Transit	0	408,997	291,299	,	406,098 <b>18</b>	65,573	844,594	379,222	2,622,424

There are several parameters which can be used to guide the development of cost allocation apportionment, such as: service hours by area; route length by area; number of stops by area; passenger activity by area; population by area; and property assessment by area.

BC Transit does not currently track passenger activity by area. To support its inclusion as a cost allocation parameter, this data would need to be collected manually by a dedicated SCRD resource riding the buses. Technological advances may support automatic collection of this data in the future but there are no immediate plans by BC Transit to implement this for the Sunshine Coast Transit System.

Several apportionment models have been prepared based on data that is currently available and which are similar to other provincial local government funding models. There are a number of variations which can be derived from the data and this report outlines five options for consideration:

- **Model 1-** 50% Property Assessment and 50% Population
- **Model 2** 33% Property Assessment, 33% Population, 33% Service hours delivered in each area.
- Model 3- 25% Property Assessment, 25% Population, 25% Service hours delivered in each area, 25% Kilometers travelled in each area
- Model 4- 33% Population, 33% Service Hours, and 33% Kilometers travelled in each area
- Model 5- 33% Service Hours, 33% Kilometers travelled in each area, 33% Bus stops in each area

In assessing the data, the following sources and assumptions were made:

- Distances by area for main service routes were estimated using Google Maps
- Distance (and hours) for some routes are attributed to specific areas
- Service hours by area are based on the weekly service hours for each route apportioned by the distance traveled in each area
- Stops by area are based on the total stops for each route apportioned by the distance traveled in each area
- Stops that serve multiple routes are effectively double counted

A detailed summary of the impact of each model is included in the Attachments.

#### Comparison of Apportionment Models

There are three main factors to consider when comparing apportionment models, which are as follows:

- 1. the overall tax apportionment by area;
- 2. the resulting tax rates in each area;
- 3. and the tax apportionment between property classes.

When the method of apportionment among participating areas is based on the converted value of land and improvements (current model); the resulting property class tax rates are the same in each area, regardless of the overall tax apportionment. Under this method, equally valued properties of the same class will pay the same amount regardless of the area in which they are located.

When the basis of apportionment is a method other than converted values of land and improvements, tax rates will be different in each area.

Under alternative methods, equally valued properties in different areas will be taxed at different rates which also has an impact on the tax apportionment by property class for the service.

## **Overall Tax Apportionment**

The chart and table below summarize the impact on the overall tax apportionment by area for the various funding models presented in this report:



	Net	Change in Ove	rall Taxation B	By Area	
	Model 1	Model 2	Model 3	Model 4	Model 5
Area B	(73,790)	(114,876)	(127,439)	(169,916)	(202,986)
Mainland	(68,815)	(107,132)	(118,848)	(158,461)	(189,302)
Islands	(4,975)	(7,744)	(8,591)	(11,455)	(13,684)
Area D	18,384	127,056	186,282	248,354	362,059
Area E	62,364	58,735	57,606	76,813	85,846
Area F	(105,089)	(93,573)	(85,743)	(114,334)	(51,215)
Mainland	(74,099)	(65,979)	(60,458)	(80,617)	(36,112)
Islands	(30,990)	(27,594)	(25,285)	(33,716)	(15,103)
SIGD	(613)	14,523	23,216	30,951	45,552
TOG	31,194	(18,784)	(43,331)	(57,763)	(78,818)
DOS	67,550	26,919	(10,590)	(14,105)	(160,439)

ANNEX C3 - 2018-MAY 24-CAS STAFF REPORT-Apportionment Options for Transit Service

## **Tax Rates**

The chart and table below summarize the impact to the residential tax rate by area per \$100,000 in assessed value for each model.

The rate under the current model is the same in each area but varies under the other models. The same trend is applicable to other property classes such as utilities, industry and business which are taxed at higher rates.



Net	Change in Res	idetnial Tax Ra	nte per \$100,00	0 of Assessed	Value
	Model 1	Model 2	Model 3	Model 4	Model 5
Area B	(4.09)	(6.37)	(7.07)	(9.42)	(11.26)
Mainland	(4.09)	(6.37)	(7.07)	(9.42)	(11.26)
Islands	(4.09)	(6.37)	(7.07)	(9.42)	(11.26)
Area D	1.43	9.89	14.51	19.34	28.19
Area E	6.24	5.88	5.77	7.69	8.59
Area F	(5.87)	(5.23)	(4.79)	(6.39)	(2.86)
Mainland	(5.87)	(5.23)	(4.79)	(6.39)	(2.86)
Islands	(5.87)	(5.23)	(4.79)	(6.39)	(2.86)
SIGD	(0.21)	5.02	8.03	10.71	15.76
TOG	1.87	(1.12)	(2.59)	(3.46)	(4.71)
DOS	1.81	0.72	(0.28)	(0.38)	(4.31)

# **Property Class Apportionment**

The table below summarizes the net change in tax apportionment by property class for each model. Although the values do not appear significant on the whole, the impact within each participating area varies. These details are outlined in the Attachments.

		Ne	t Change in Ta	xation by Prop	erty Class			
							Recreation	
			Major	Light		Managed	/ Non-	
	Residential	Utilities	Industry	Industry	Business	Forest	Profit	Farm
Model 1	29,002	(19,056)	(17,513)	(3,112)	11,666	(702)	(283)	(2)
Model 2	40,125	(25,888)	(15,078)	2,002	(1,136)	231	(268)	11
Model 3	44,901	(27,835)	(13,476)	4,925	(9,054)	777	(256)	18
Model 4	59,868	(37,114)	(17,970)	6,566	(12,068)	1,036	(342)	24
Model 5	60,830	(39,715)	(6,902)	13,058	(29,399)	2,318	(222)	33

## Process to Amend Establishing Bylaw

Any change to the funding apportionment, participants or service area boundary would require an amendment to the establishing bylaw which would involve, at minimum, the written consent of 2/3 of the participants and the approval of the Inspector of Municipalities.

Municipal consent must be provided via a Council Resolution, so time will be required to allow for meeting schedules and to ensure adequate data has been provided to inform decision making. In the interest of intergovernmental relations, staff recommend early communication to make participants aware changes are being contemplated.

The Inspector of Municipalities would expect the documentation to include public consultation and support for the change to accompany the request for approval. The average turnaround time for Inspector approval is 4-6 weeks. If the change was a significant departure from what was contemplated when the service was established, the Minister has the option to order an elector approval process be undertaken.

Any change to a service area boundary would necessitate coding changes with BC Assessment. In order to accomplish this for the 2019 tax year, a bylaw amendment would have to be adopted by December 31 (October 1 if costs are to be recovered via parcel tax).

# Organizational and Intergovernmental Implications

If the apportionment changes are deemed to be a priority for 2019 taxation, work plans would need to be adjusted accordingly to ensure the bylaw could be adopted prior to year-end.

Depending on what type of apportionment change was contemplated, each variation could have a significant financial implication from one to another as discussed above.

# STRATEGIC PLAN AND RELATED POLICIES

Reviewing funding models and cost apportionment for a service is consistent with the Strategic Priority to Ensure Fiscal Sustainability and the SCRD Values of Equity, Collaboration and Transparency.

52

## CONCLUSION

The tax funded portion of the SCRD transit service is currently apportioned amongst the participating areas on the basis of the converted value of land and improvements.

Alternative apportionment models based on varying combinations of assessment, population, service hours, distance and the number of stops in each area are presented for consideration. The impact on overall tax apportionment, tax rates and property class apportionment are detailed in Attachments B1 through B5.

Any change to the apportionment model requires an amendment to the establishing bylaw subject to the applicable legislative process and Ministry approvals.

#### **ATTACHMENTS:**

- A. Staff Report to Corporate and Administrative Services Committee- January 25, 2018 Apportionment Options for Transit Service
- B. Transit Apportionment Models (Attachments B1-B5)

Reviewed by:			
Manager		CFO/Finance	
GM		Legislative	X-A. Legault
CAO	X-J. Loveys	Other	

50% Assessment, 50% Population

	Cu	urrent Model			Co	mparison Mod	lel 1:				
	100	0% Assessmen	t	(50% Assessment, 50% Population)							
							Residential				
			Residential	New		%	Rate Under	Cost			
Participating	<b>Current Funding</b>		Tax Rate /	Funding	New	Difference	New Model /	Difference /			
Area	Allocation	Taxation	\$100,000	Allocation	Taxation	from Current	\$100,000	\$100,000			
Area B	15.60%	408,997	22.68	12.78%	335,207	-2.81%	18.59	(4.09)			
Mainland	14.54%	381,424	22.68	11.92%	312,609	-2.62%	18.59	(4.09)			
Islands	1.05%	27,572	22.68	0.86%	22,598	-0.19%	18.59	(4.09)			
Area D	11.11%	291,299	22.68	11.81%	309,683	0.70%	24.11	1.43			
Area E	8.64%	226,641	22.68	11.02%	289,005	2.38%	28.92	6.24			
Area F	15.49%	406,098	22.68	11.48%	301,009	-4.01%	16.81	(5.87)			
Mainland	10.92%	286,342	22.68	8.09%	212,243	-2.83%	16.81	(5.87)			
Islands	4.57%	119,756	22.68	3.38%	88,766	-1.18%	16.81	(5.87)			
SIGD	2.50%	65,573	22.68	2.48%	64,960	-0.02%	22.47	(0.21)			
TOG	14.46%	379,222	22.68	15.65%	410,416	1.19%	24.55	1.87			
DOS	32.21%	844,594	22.68	34.78%	912,143	2.58%	24.50	1.81			
Total	100.00%	2,622,424		100.00%	2,622,424						

		Тах	by Area and P	roperty Class Ur	der Comparis	on Model 1			
Participating			Major			Managed	Recreation /		
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total
Area B	264,122	60,542	507	1,196	7,040	1,172	600	27	335,207
Mainland	241,697	60,376	507	1,191	7,040	1,172	600	26	312,609
Islands	22,426	167	-	4	-	-	-	1	22,598
Area D	296,168	1,811	1,654	2,688	3,767	2,915	665	15	309,683
Area E	283,212	318	-	2,563	2,905	-	-	9	289,005
Area F	206,630	19,543	50,125	11,431	10,351	1,847	1,077	5	301,009
Mainland	120,069	19,460	50,125	10,902	10,003	1,375	306	3	212,243
Islands	86,560	83	-	529	348	472	771	2	88,766
SIGD	30,136	427	-	18,949	15,391	-	-	57	64,960
TOG	304,506	4,403	-	1,797	98,722	-	984	5	410,416
DOS	779,513	7,926	-	6,363	116,414	376	1,500	52	912,143
Total	2,164,286	94,970	52,286	44,987	254,590	6,310	4,826	170	2,622,424

		Net Change in	Taxation by A	rea and Proper	ty Class Under	Comparison N	/lodel 1		
Participating			Major			Managed	Recreation /		Change By
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area
Area B	(58,142)	(13,327)	(112)	(263)	(1,550)	(258)	(132)	(6)	(73,790)
Mainland	(53,205)	(13,291)	(112)	(262)	(1,550)	(258)	(132)	(6)	(68,815)
Islands	(4,937)	(37)	-	(1)	-	-	-	(0)	(4,975)
Area D	17,581	108	98	160	224	173	39	1	18,384
Area E	61,114	69	-	553	627	-	-	2	62,364
Area F	(72,139)	(6,823)	(17,500)	(3,991)	(3,614)	(645)	(376)	(2)	(105,089)
Mainland	(41,919)	(6,794)	(17,500)	(3,806)	(3,492)	(480)	(107)	(1)	(74,099)
Islands	(30,220)	(29)	-	(185)	(122)	(165)	(269)	(1)	(30,990)
SIGD	(284)	(4)	-	(179)	(145)	-	-	(1)	(613)
TOG	23,144	335	-	137	7,503	-	75	0	31,194
DOS	57,728	587	-	471	8,621	28	111	4	67,550
Change By Class	29,002	(19,056)	(17,513)	(3,112)	11,666	(702)	(283)	(2)	-

33% Assessment, 33% Population, 33% Hours

	Cu	urrent Model			Co	mparison Mod	lel 2:			
	100	% Assessmen	t	33% Assessment, 33% Population, 33% Hours						
			Residential	New		%	Residential Rate Under	Cost		
Participating	Current Funding		Tax Rate /	Funding	New	Difference	New Model /	Difference /		
Area	Allocation	Taxation	\$100,000	Allocation	Taxation	from Current	\$100,000	\$100,000		
Area B	15.60%	408,997	22.68	11.22%	294,121	-4.38%	16.31	(6.37)		
Mainland	14.54%	381,424	22.68	10.46%	274,293	-4.09%	16.31	(6.37)		
Islands	1.05%	27,572	22.68	0.76%	19,828	-0.30%	16.31	(6.37)		
Area D	11.11%	291,299	22.68	15.95%	418,356	4.84%	32.58	9.89		
Area E	8.64%	226,641	22.68	10.88%	285,376	2.24%	28.56	5.88		
Area F	15.49%	406,098	22.68	11.92%	312,525	-3.57%	17.46	(5.23)		
Mainland	10.92%	286,342	22.68	8.40%	220,363	-2.52%	17.46	(5.23)		
Islands	4.57%	119,756	22.68	3.51%	92,162	-1.05%	17.46	(5.23)		
SIGD	2.50%	65,573	22.68	3.05%	80,096	0.55%	27.71	5.02		
TOG	14.46%	379,222	22.68	13.74%	360,438	-0.72%	21.56	(1.12)		
DOS	32.21%	844,594	22.68	33.23%	871,513	1.03%	23.41	0.72		
Total	100.00%	2,622,424		100.00%	2,622,424					

		Тах	by Area and P	roperty Class Ur	nder Comparis	on Model 2			
Participating			Major			Managed	Recreation /		
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total
Area B	231,749	53,121	445	1,049	6,177	1,029	527	24	294,121
Mainland	212,072	52,975	445	1,045	6,177	1,029	527	23	274,293
Islands	19,677	146	-	4	-	-	-	1	19,828
Area D	400,098	2,446	2,234	3,631	5,089	3,938	899	20	418,356
Area E	279,655	314	-	2,531	2,868	-	-	8	285,376
Area F	214,535	20,291	52,043	11,868	10,747	1,917	1,118	6	312,525
Mainland	124,663	20,204	52,043	11,319	10,385	1,427	318	3	220,363
Islands	89,872	86	-	549	362	490	801	2	92,162
SIGD	37,157	527	-	23,365	18,977	-	-	70	80,096
TOG	267,425	3,866	-	1,578	86,700	-	864	4	360,438
DOS	744,790	7,573	-	6,080	111,228	359	1,433	49	871,513
Total	2,175,409	88,138	54,722	50,101	241,787	7,243	4,841	182	2,622,424

		Net Change in	Taxation by A	rea and Proper	ty Class Under	Comparison N	/lodel 2		
Participating			Major			Managed	Recreation /		Change By
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area
Area B	(90,515)	(20,748)	(174)	(410)	(2,413)	(402)	(206)	(9)	(114,876)
Mainland	(82,830)	(20,691)	(174)	(408)	(2,413)	(402)	(206)	(9)	(107,132)
Islands	(7,685)	(57)	-	(2)	-	-	-	(0)	(7,744)
Area D	121,512	743	678	1,103	1,546	1,196	273	6	127,056
Area E	57,558	65	-	521	590	-	-	2	58,735
Area F	(64,234)	(6,075)	(15,582)	(3,553)	(3,218)	(574)	(335)	(2)	(93,573)
Mainland	(37,325)	(6,049)	(15,582)	(3,389)	(3,109)	(427)	(95)	(1)	(65,979)
Islands	(26,909)	(26)	-	(164)	(108)	(147)	(240)	(1)	(27,594)
SIGD	6,737	95	-	4,236	3,441	-	-	13	14,523
TOG	(13,937)	(201)	-	(82)	(4,518)	-	(45)	(0)	(18,784)
DOS	23,005	234	-	188	3,436	11	44	2	26,919
Change By Class	40,125	(25,888)	(15,078)	2,002	(1,136)	231	(268)	11	(0)

25% Assessment, 25% Population, 25% Hours, 25% Distance

	_	urrent Model )% Assessmen	t	Comparison Model 3: 25% Assessment, 25% Population, 25% Hours, 25% Distance							
Participating	Current Funding	-	Residential Tax Rate /	New Funding	New	% Difference	Residential Rate Under New Model /	-			
Area	Allocation	Taxation	\$100,000	Allocation	Taxation	from Current	1	\$100,000			
Area B	15.60%	408,997	22.68	10.74%	281,558	-4.86%		(7.07)			
Mainland	14.54%	381,424	22.68	10.01%	262,577	-4.53%	15.62	(7.07)			
Islands	1.05%	27,572	22.68	0.72%	18,981	-0.33%	15.62	(7.07)			
Area D	11.11%	291,299	22.68	18.21%	477,581	7.10%	37.19	14.51			
Area E	8.64%	226,641	22.68	10.84%	284,247	2.20%	28.45	5.77			
Area F	15.49%	406,098	22.68	12.22%	320,355	-3.27%	17.89	(4.79)			
Mainland	10.92%	286,342	22.68	8.61%	225,884	-2.31%	17.89	(4.79)			
Islands	4.57%	119,756	22.68	3.60%	94,471	-0.96%	17.89	(4.79)			
SIGD	2.50%	65,573	22.68	3.39%	88,789	0.89%	30.71	8.03			
TOG	14.46%	379,222	22.68	12.81%	335,891	-1.65%	20.09	(2.59)			
DOS	32.21%	844,594	22.68	31.80%	834,003	-0.40%	22.40	(0.28)			
Total	100.00%	2,622,424		100.00%	2,622,424						

		Тах	by Area and P	roperty Class Ur	der Comparis	on Model 3			
Participating			Major			Managed	Recreation /		
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total
Area B	221,850	50,853	426	1,004	5,913	985	504	23	281,558
Mainland	203,014	50,713	426	1,001	5,913	985	504	22	262,577
Islands	18,837	140	-	4	-	-	-	1	18,981
Area D	456,739	2,793	2,550	4,145	5,810	4,495	1,026	23	477,581
Area E	278,549	313	-	2,521	2,857	-	-	8	284,247
Area F	219,910	20,799	53,347	12,165	11,016	1,965	1,146	6	320,355
Mainland	127,787	20,711	53,347	11,603	10,646	1,463	326	3	225,884
Islands	92,124	88	-	563	371	502	821	2	94,471
SIGD	41,190	584	-	25,900	21,037	-	-	78	88,789
TOG	249,212	3,603	-	1,471	80,795	-	805	4	335,891
DOS	712,735	7,247	-	5,818	106,441	344	1,371	47	834,003
Total	2,180,185	86,191	56,323	53,024	233,869	7,789	4,853	189	2,622,424

	Net Change in Taxation by Area and Property Class Under Comparison Model 3											
Participating			Major			Managed	Recreation /		Change By			
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area			
Area B	(100,414)	(23,017)	(193)	(455)	(2,676)	(446)	(228)	(10)	(127,439)			
Mainland	(91,888)	(22,954)	(193)	(453)	(2,676)	(446)	(228)	(10)	(118,848)			
Islands	(8,526)	(63)	-	(2)	-	-	-	(0)	(8,591)			
Area D	178,152	1,089	995	1,617	2,266	1,753	400	9	186,282			
Area E	56,451	63	-	511	579	-	-	2	57,606			
Area F	(58,859)	(5,567)	(14,278)	(3,256)	(2,949)	(526)	(307)	(2)	(85,743)			
Mainland	(34,202)	(5,543)	(14,278)	(3,105)	(2,849)	(392)	(87)	(1)	(60,458)			
Islands	(24,657)	(24)	-	(151)	(99)	(134)	(220)	(1)	(25,285)			
SIGD	10,770	153	-	6,772	5,501	-	-	20	23,216			
TOG	(32,149)	(465)	-	(190)	(10,423)	-	(104)	(0)	(43,331)			
DOS	(9,050)	(92)	-	(74)	(1,352)	(4)	(17)	(1)	(10,590)			
Change By Class	44,901	(27,835)	(13,476)	4,925	(9,054)	777	(256)	18	(0)			

33% Population, 33% Hours, 33% Distance

	-	urrent Model )% Assessmen	t		Comparison Model 4: 33% Population, 33% Hours, 33% Distance							
Participating Area	Current Funding Allocation	Taxation	Residential Tax Rate / \$100,000	New Funding Allocation	New Taxation	% Difference from Current	Residential Rate Under New Model / \$100,000	Cost Difference / \$100,000				
Area B	15.60%	408,997	22.68	9.12%	239,081	-6.48%	13.26	(9.42)				
Mainland	14.54%	381,424	22.68	8.50%	222,963	-6.04%	13.26	(9.42)				
Islands	1.05%	27,572	22.68	0.61%	16,118	-0.44%	13.26	(9.42)				
Area D	11.11%	291,299	22.68	20.58%	539,654	9.47%	42.02	19.34				
Area E	8.64%	226,641	22.68	11.57%	303,454	2.93%	30.37	7.69				
Area F	15.49%	406,098	22.68	11.13%	291,764	-4.36%	16.30	(6.39)				
Mainland	10.92%	286,342	22.68	7.84%	205,725	-3.07%	16.30	(6.39)				
Islands	4.57%	119,756	22.68	3.28%	86,039	-1.29%	16.30	(6.39)				
SIGD	2.50%	65,573	22.68	3.68%	96,524	1.18%	33.39	10.71				
TOG	14.46%	379,222	22.68	12.26%	321,459	-2.20%	19.23	(3.46)				
DOS	32.21%	844,594	22.68	31.67%	830,488	-0.54%	22.30	(0.38)				
Total	100.00%	2,622,424		100.00%	2,622,424							

	Tax by Area and Property Class Under Comparison Model 4											
Participating			Major			Managed	Recreation /					
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total			
Area B	188,381	43,181	362	853	5,021	836	428	20	239,081			
Mainland	172,386	43,062	362	850	5,021	836	428	19	222,963			
Islands	15,995	119	-	3	-	-	-	1	16,118			
Area D	516,103	3,156	2,882	4,684	6,565	5,080	1,159	26	539,654			
Area E	297,370	334	-	2,691	3,050	-	-	9	303,454			
Area F	200,284	18,943	48,586	11,080	10,033	1,790	1,044	5	291,764			
Mainland	116,382	18,862	48,586	10,567	9,695	1,333	297	3	205,725			
Islands	83,902	80	-	512	338	457	748	2	86,039			
SIGD	44,778	635	-	28,157	22,870	-	-	85	96,524			
TOG	238,505	3,448	-	1,408	77,324	-	771	4	321,459			
DOS	709,731	7,217	-	5,793	105,992	342	1,365	47	830,488			
Total	2,195,151	76,912	51,829	54,665	230,855	8,048	4,767	195	2,622,424			

	Net Change in Taxation by Area and Property Class Under Comparison Model 4												
Participating			Major			Managed	Recreation /		Change By				
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area				
Area B	(133,883)	(30,689)	(257)	(606)	(3,568)	(594)	(304)	(14)	(169,916)				
Mainland	(122,516)	(30,604)	(257)	(604)	(3,568)	(594)	(304)	(13)	(158,461)				
Islands	(11,368)	(84)	-	(2)	-	-	-	(1)	(11,455)				
Area D	237,516	1,452	1,326	2,156	3,021	2,338	533	12	248,354				
Area E	75,273	84	-	681	772	-	-	2	76,813				
Area F	(78,485)	(7,423)	(19,039)	(4,342)	(3,932)	(701)	(409)	(2)	(114,334)				
Mainland	(45,607)	(7,392)	(19,039)	(4,141)	(3,799)	(522)	(116)	(1)	(80,617)				
Islands	(32,879)	(32)	-	(201)	(132)	(179)	(293)	(1)	(33,716)				
SIGD	14,358	203	-	9,029	7,333	-	-	27	30,951				
TOG	(42,857)	(620)	-	(253)	(13,894)	-	(138)	(1)	(57,763)				
DOS	(12,054)	(123)	-	(98)	(1,800)	(6)	(23)	(1)	(14,105)				
Change By Class	59,868	(37,114)	(17,970)	6,566	(12,068)	1,036	(342)	24	(0)				

33% Hours, 33% Distance, 33% Stops

	Cu	urrent Model			Comparison Model 5:								
	100	)% Assessmen	t		33% Hours, 33% Distance, 33% Stops								
							Residential						
			Residential	New		%	Rate Under	Cost					
Participating	<b>Current Funding</b>		Tax Rate /	Funding	New	Difference	New Model /	Difference /					
Area	Allocation	Taxation	\$100,000	Allocation	Taxation	from Current	\$100,000	\$100,000					
Area B	15.60%	408,997	22.68	7.86%	206,010	-7.74%	11.43	(11.26)					
Mainland	14.54%	381,424	22.68	7.33%	192,122	-7.22%	11.43	(11.26)					
Islands	1.05%	27,572	22.68	0.53%	13,888	-0.52%	11.43	(11.26)					
Area D	11.11%	291,299	22.68	24.91%	653,359	13.81%	50.88	28.19					
Area E	8.64%	226,641	22.68	11.92%	312,487	3.27%	31.27	8.59					
Area F	15.49%	406,098	22.68	13.53%	354,883	-1.95%	19.82	(2.86)					
Mainland	10.92%	286,342	22.68	9.54%	250,230	-1.38%	19.82	(2.86)					
Islands	4.57%	119,756	22.68	3.99%	104,653	-0.58%	19.82	(2.86)					
SIGD	2.50%	65,573	22.68	4.24%	111,125	1.74%	38.44	15.76					
TOG	14.46%	379,222	22.68	11.46%	300,404	-3.01%	17.97	(4.71)					
DOS	32.21%	844,594	22.68	26.09%	684,155	-6.12%	18.37	(4.31)					
Total	100.00%	2,622,424		100.00%	2,622,424								

	Tax by Area and Property Class Under Comparison Model 5											
Participating			Major			Managed	Recreation /					
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Total			
Area B	162,323	37,208	312	735	4,326	721	369	17	206,010			
Mainland	148,541	37,105	312	732	4,326	721	369	16	192,122			
Islands	13,782	102	-	3	-	-	-	1	13,888			
Area D	624,845	3,821	3,489	5,671	7,948	6,150	1,403	32	653,359			
Area E	306,223	344	-	2,771	3,141	-	-	9	312,487			
Area F	243,612	23,041	59,097	13,477	12,204	2,177	1,270	6	354,883			
Mainland	141,559	22,943	59,097	12,853	11,793	1,621	361	4	250,230			
Islands	102,053	98	-	623	411	556	909	3	104,653			
SIGD	51,552	731	-	32,416	26,329	-	-	98	111,125			
TOG	222,883	3,222	-	1,315	72,260	-	720	3	300,404			
DOS	584,675	5,945	-	4,773	87,316	282	1,125	39	684,155			
Total	2,196,114	74,311	62,897	61,157	213,524	9,329	4,887	204	2,622,424			

	Net Change in Taxation by Area and Property Class Under Comparison Model 5												
Participating			Major			Managed	Recreation /		Change By				
Area	Residential	Utilities	Industry	Light Industry	Business	Forest	Non-Profit	Farm	Area				
Area B	(159,941)	(36,662)	(307)	(724)	(4,263)	(710)	(363)	(17)	(202,986)				
Mainland	(146,361)	(36,561)	(307)	(721)	(4,263)	(710)	(363)	(16)	(189,302)				
Islands	(13,580)	(101)	-	(3)	-	-	-	(1)	(13,684)				
Area D	346,259	2,117	1,933	3,142	4,404	3,408	778	18	362,059				
Area E	84,125	94	-	761	863	-	-	3	85,846				
Area F	(35,157)	(3,325)	(8,529)	(1,945)	(1,761)	(314)	(183)	(1)	(51,215)				
Mainland	(20,429)	(3,311)	(8,529)	(1,855)	(1,702)	(234)	(52)	(1)	(36,112)				
Islands	(14,728)	(14)	-	(90)	(59)	(80)	(131)	(0)	(15,103)				
SIGD	21,132	299	-	13,288	10,793	-	-	40	45,552				
TOG	(58,478)	(845)	-	(345)	(18,959)	-	(189)	(1)	(78,818)				
DOS	(137,110)	(1,394)	-	(1,119)	(20,476)	(66)	(264)	(9)	(160,439)				
Change By Class	60,830	(39,715)	(6,902)	13,058	(29,399)	2,318	(222)	33	-				

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO:	Corporate and Administrative Services Committee – June 28, 2018
AUTHOR:	Janette Loveys, Chief Administrative Officer Tina Perreault, General Manager, Corporate Services / Chief Financial Officer
SUBJECT:	DIRECTORS' REMUNERATION REVIEW

П

#### **RECOMMENDATION(S)**

THAT the report titled Directors' Remuneration Review be received;

AND THAT Directors' remuneration be increased to offset the loss of the 1/3 tax exemption, effective January 2019;

AND THAT an amendment to Bylaw 636 be drafted for the Board's consideration prior to October 2018;

AND FURTHER THAT the development of the Director Remuneration Policy be included as part of the 2019 work-plan.

#### BACKGROUND

At the May 10, 2018 the following resolution was adopted:

156/18 **Recommendation No. 4** Director's Remuneration Review

THAT the report titled Directors' Remuneration Review be received;

AND THAT a report be provided no later than June 2018 which includes an analysis of the following factors:

- Number and composition of Directors (First Nations, municipal and rural);
- Number of meetings (board and standing committee);
- Remuneration for conferences;
- Stipend model or flat rate;
- Benefits (paid or not paid);
- Travel Time (paid or not paid);
- · Lifts for chair, vice chair and committee chairs;
- · Other special meetings such as public hearings or workshops;
- · Regional Districts of comparative size (population);
- · Percentage of annual budget (tax payer's affordability factor);
- Verification of the Average Electoral Area Directors remuneration values versus the Average Municipal Directors remuneration values;
- · Account for other time required outside of meetings;

59

- Compensation for advisory committees and liaison meetings;
- Gross up to offset the loss of tax exemption on 1/3 of elected official remuneration;

AND FURTHER THAT a policy on Remuneration be developed.

The purpose of this report is to provide additional analysis to the factors outlined in the May 10, 2018 resolution above which was based on a staff report made to the April 26, 2018 Corporate and Administrative Services (CAS) Committee meeting (attached for reference as Attachment A).

## DISCUSSION

## **Options and Analysis**

Staff have compiled information for each of the factors outlined in the May 10, 2018 resolution which is provided in Attachment B. These factors will assist in support of the future development of a Board Remuneration Policy.

Not all the data was available at the time of this report and the goal was to focus on similar sized Regional Districts (RD's). Of the 29 Regional Districts in British Columbia (BC), 17 are represented in the analysis. Six outliers were omitted which include the large RD's - Capital and Metro Vancouver, and the smaller RD's - Stikine Region, Mount Waddington, Central Coast, and Northern Rockies. The remaining six did not provide data to include in the report.

A separate analysis was prepared for the gross up to offset the loss of tax exemption on 1/3 of elected official remuneration and a copy of the financial analysis is included in Attachment C.

There are a few variables and assumptions which need to be considered in reviewing the analysis.

Staff also used 2017 averages for calculation purposes. The main variables are as follows:

- Tax rates vary for each Director depending on the roles they play on the Board (Chair, Vice-Chair, Committee Chair, etc.) as well as their unique personal circumstance such as age, other sources of income, additional tax deducted each pay period, etc. For example, some Directors are CPP exempt.
- The number of meetings attended and/or chaired impacts the tax rate for the year.
- Whether the Director is a rural Director and/or a Chair/Vice-Chair impacts the total remuneration and therefore the tax rate for the year.
- Tax rates were calculated using the Canada Revenue Agency's (CRA) tax calculator and are for analysis purposes only.

Any changes approved to reflect the loss of tax exemption on 1/3 of elected official remuneration would require an amendment to the Director Remuneration Bylaw 636.

Future Policy Development

As referenced in the April report, staff have identified a gap and opportunity to develop a Director Remuneration Policy for the SCRD. This is a common practice among local governments. There are number of factors which are more aligned to a policy discussion as the factors are viewed as philosophic and value based. A good example is the difference of a stipend model and flat rate model. As demonstrated in past reports, Regional District Director remuneration across the Province is very mixed and there is no clear preferred model no real comparisons can be concluded. Staff continue to recommend the incoming Board have a discussion on these factors and the parity through the development of a policy.

## Financial Implications

Based on the high level analysis using 2017 averages, the estimated financial implication to grossing up current sources of Director Remuneration (Schedule A-per Bylaw 636) is less than \$10,000. Per the existing Bylaw, all the rates increase automatically for the change in the Consumer Price Index of Vancouver (CPI-Vancouver) as at November 2018. As at the end of April 2018, the increase was estimates at 2.5% and would increase the estimated 1/3 gross up by \$250.

## Timeline for next steps or estimated completion date

In order to execute the gross up to offset the loss of tax exemption on 1/3 of elected official remuneration, Bylaw 636 requires an amendment. Staff recommend the Bylaw be presented for Board consideration prior to October 1, 2018 with an effective date of January 1, 2019.

Staff recommend that a Directors Remuneration Policy be included in the 2019 work plan.

# STRATEGIC PLAN AND RELATED POLICIES

With an election coming in October 2018 and the Board preparing for the future, a review of the remuneration process falls into the Strategic Plan category of Enhancing Board Structure and Processes as well as, in part, the priority to attract and enhancing the next term of Regional District Board members.

# CONCLUSION

Staff have compiled information for each of the factors outlined in the May 10, 2018 resolution which is provided in Attachment B.

A separate analysis was prepared for the gross up to offset the loss of tax exemption on 1/3 of elected official remuneration and a copy of the financial analysis is included in Attachment C. Based on the high level analysis using 2017 averages, the estimated financial implication to grossing up current sources of Director Remuneration (Schedule A-per Bylaw 636) is less than \$10,000. In order to execute the gross up to offset the loss of tax exemption on 1/3 of elected official remuneration, Bylaw 636 requires an amendment.

Staff recommend the Bylaw be presented for Board consideration prior to October 1, 2018 with an effective date of January 1, 2019.

Staff recommend that a Directors Remuneration Policy be drafted as part of administrations 2019 work plan.

Attachment A - April 26, 2018 - CAS Staff Report-Directors Remuneration Review Attachment B - June 28, 2018-Director Remuneration Analysis Attachment C - June 28, 2018 – Analysis of the gross up to offset the loss of 1/3 tax exemption

Reviewed	by:		
Manager		Finance	
GM		Legislative	
CAO	X J. Loveys	Other	

62

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – April 26, 2018

AUTHOR: Janette Loveys, Chief Administrative Officer

SUBJECT: DIRECTORS REMUNERATION REVIEW

# RECOMMENDATION(S)

THAT the report titled Directors Remuneration Review be received;

AND THAT a report be provided no later than June 2018 which includes an analysis of the factors identified by Committee.

#### BACKGROUND

The Board adopted the following resolution at the regular meeting held on March 9, 2017:

096/17

Recommendation No. 3 20 Compensation

2015-2018 Strategic Plan – Directors'

THAT staff report on a potential process for a Directors' compensation review, including but not limited to working groups, qualified individuals, or citizen committees;

AND THAT the process timeline allow implementation of any changes for the new Sunshine Coast Regional District (SCRD) Board elected in 2018.

The purpose of this report is to provide Committee with background information and context which can allow for discussion and direction with respect to a future report.

# DISCUSSION

The Board has identified a need to review the Remuneration Bylaw. This is a common practice in the Province and most Regional Districts have initiated a review of some degree in the past few weeks. The SCRD Bylaw was last updated, in part, in 2014. This review provides an opportunity to ensure a more comprehensive approach is undertaken, should the Committee wish to consider other factors and/or information.

The current Bylaw (Attachment A) and Schedule (Attachment B) are attached to this report.

There are many different approaches and methodologies Regional Districts utilize to provide remuneration to their elected officials and therefore no clear comparison can be made. Regional Districts put different emphasis on different factors and requirements for the position as it relates to the expectations of their community.

Generally, most Regional Districts take the following factors into consideration:

- Number and composition of directors (First Nations, municipal and rural)
- Number of meetings (board and standing committee)
- Remuneration for conferences
- · Stipend model or flat rate
- Benefits (paid or not paid)
- Travel time (paid or not paid)
- · Lifts for chair, vice chair and committee chairs
- · Other special meetings such as public hearings or workshops
- · Regional Districts of comparative size (population)
- Percentage of annual budget (tax payer's affordability factor)

As per the Bylaw, the SCRD incorporates annual adjustments according to the Consumer Price Index (CPI) for Vancouver. The rates for 2018 are attached to this report (Attachment B). Most Regional Districts follow this same approach and annually incorporate the CPI rates. In 2011, the Bylaw was amended to add the provision of health and dental benefits for Rural Directors, and Accidental Death and Dismemberment insurance for all Directors with 100% of both monthly premiums paid by the SCRD.

In the past, Committee expressed a desire to discuss a set of principles which could be incorporated into a policy. While no principles were identified, the Committee went on to discuss the parities of the municipal director and a rural director role. An example is whether the role is full-time or part-time and how it should be recognized. Another principle which was identified was applying a living wage to the remuneration. For example, the 2017 living hourly wage for a family of four in Vancouver is \$20.10.

Regional Districts across BC appear to be discussing the same issues within their communities and whether or not Regional Districts consider the two roles (municipal and rural) as different.

Recently at the Association of Vancouver Island and Coastal Communities conference, there was discussion among local governments with respect to the term of the office (3 years vs 4 years). Elected officials spoke about the term of the office and links to remuneration and how it can affect ones' ability to secure employment outside of the elected office, its impacts on families and home/life balance.

Currently the SCRD administers Director remuneration under Bylaw No. 636. Some Regional Districts have a policy which provides for additional process and reviews over and above a bylaw. For example, some policies identify that a review will occur every 4 years while some identify certain roles undergo a review such as the Chair, some policies also identify what form the review will take. Notwithstanding any changes Committee may wish to make to the Remuneration Bylaw, staff also recommend that a policy be developed to support the Bylaw and allow for more comprehensive reviews in the future.

For the 2017 budget, the Federal Government included a change that will see the tax exemption on 1/3 of elected officials' remuneration disappear, making the remuneration 100% taxable starting in 2019. For example, a Director receiving a T4 for 2017 showing taxable income of \$25,000, would have actually received \$37,500 of remuneration as 1/3 (or \$12,500) was exempt. Based on staff's research, many municipal councils in BC are proposing to increase the gross compensation of their Mayor and Council such that the elected officials retain the same net after tax amount. Many Regional District Boards in BC are proposing the same change.

In early 2017, the Columbia Shuswap Regional District informally gathered Director remuneration information from various Regional Districts. Staff note there are some data gaps in the information collected. The comparison is included in Attachment C, which summarizes remuneration paid from 18 Regional Districts based on the 2016 Statement of Financial Information (SOFI) disclosure forms. Based on the analysis, the SCRD has some of the highest values.

Staff recommend a report be brought back no later than June which includes any additional analysis and/or information the Committee would like to incorporate.

#### Financial Implications

Changes to remuneration will have a related financial implication. Therefore, an analysis of any proposed changes will be included as part of the report provided in June 2018.

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

This report and review process links to the Board's Strategic Priority of Enhance Board Structure and Processes. The Remuneration Bylaw was last amended in 2014 and it has been some time since the Bylaw has been reviewed in its entirety and updated to ensure it meets the needs of the organization and community.

#### CONCLUSION

The Board has identified a need to review the Remuneration Bylaw. This is a common practice in the Province and most Regional Districts have initiated a review of some degree in the past few weeks. The SCRD Bylaw was last updated, in part, in 2014. This review provides an opportunity to ensure a more comprehensive approach is undertaken, should the Committee wish to consider other factors and/or information.

The purpose of this report to provide Committee with background information and context which can allow for discussion and direction with respect to a future report no later than June 2018.

Attachment A - Bylaw 636

Attachment B – 2018 rates

Attachment C - Columbia Shuswap Regional District-SOFI Comparison

Reviewed by:		
Manager	CFO/Finance	X-T.Perreault
GM	Legislative	X-A.Legault
CAO	Other	

# Attachment B

# Director Remuneration Analysis June 28, 2018

	CSRD	Squamish Lilloet	Fraser-Fort George	Nanaimo	East Kootenay	Cowichan Valley	Alberni- Clayoquot	Powell River	Fraser Valley	Comox Valley	Thompson Nicola	Caribou	Peace River	Central Okanagan	Bulkley Nechako	North Okanagan	Sunshine Coast
Number of directors in RD	GOND	Linoct	Conge	Nanamo		Valley	olayoquot		Truser valley		Nicola	Ganbou		ocinital okanagan	Heenako	Okunugun	ounshine ooust
Total	11		14	17	15	15	14	7	23	10	26	16	12	12		14	9
- Rural - Municipal	6		7	10	6	9	6	5 2	8 15	3	10 16	12 4	4	2		5 9	5
- First Nations	0	-	-	-	-	- ]	4	-	- ]	-	-	-	-	-	-		1
Number of Meeting (Board and Standing Committee)																	
Board meetings per year (Average)	12	12.0	12.0	12.0	12.0	24.0	24.0	24.0	12.0	12.0	18.0	24.0	24.0	24.0	24.0	24.0	22.0
Standing Committees (# of committes with different frequencies)	4	9	4	12	7	4	3	1	3	3	8	6	6	1	5	1	3
· · ·		- T									-		-				-
Remuneration for conferences																	
Stipend model or Flat Rate																	
-Stipend	Stpend		Yes	Stipend	Stipend					Stipend		Stipend	Stipend		Stipend	Stipend	Stipend
-Flat Rate		Flat Rate	Flat Rate			Flat Rate	Flat Rate	Flat Rate	Flat Rate		Flat Rate			Flat Rate			
Benefits (paid or not paid)	no	yes	not identified	not identified	not identified	no	no	not identified	not identified	50% paid by RD	not identified	not identified	yes	not identified	not identified	not identified	yes
Travel Time (paid or not paid)																	
													travel time included in varied			n/a - only	
Milage for travel to meetings	Yes-\$.15/km	Yes	Yes	Yes	Yes	Yes	n/a	Yes	n/a	Yes	yes-\$0.54/km	per bylaw	meeting fees		n/a	mileage	0.54/km
					\$20/hr in excess of 30					\$20/hr where							
		N.			minutes each					travel exceeds							
Paid time to travel to meetings	no	Yes	No	Not generally	way	No	yes	no	yes	60km one way	yes	no	no	yes	yes	yes	no
	•																
Lifts for Chair, vice Chair and Committee Chai -Chair	\$ 24,102	\$ 10,724	\$ 14,500	\$ 19,500	\$ 18,000	\$ 25,000	\$ 6,328	\$ 8,232	\$ 26,940	\$ 29,604	\$ 18,830	150% of stipend	yes	\$ 22,000	\$ 12,576	\$ 15,312	\$36,383 (total)
											\$2,290 annually						
											plus \$150 per meeting chaired		double meeting fee	no - but a director who chairs in the			
	\$159 to chair a	<b>A 1 7 7 0</b>		\$160 to chair a					<b>^</b>		and/or convention		when acting as	absence of the	• • • • • • •	ê 4.700	011.051 (1.1.1)
-Vice Chair	meeting	\$ 1,778	\$ 2,500	meeting	\$ 3,000	-	-	no	\$ 6,601	no	days	75% of stipend	chair	Chair receives \$100	\$ 3,144	\$ 1,728	\$11,351 (total) \$122-\$243
				\$70 - \$110									\$102-\$265	\$65-\$130	\$105-\$210		depending if you
-Committee Chair	\$62-\$196 based on type	\$92-159 based on duration	\$ 100	based on duration	\$ 90 5	\$ 291.07		\$75-\$180	n/a	\$ 125	\$ 150	\$75-\$185	depending on duration	depending on duration	depending on duration	\$ 153	are a director, chair or vice-chair
						· · ·											
Other special meetings such as public hearings or workshops	No	No	yes	Yes	yes	no	no	no	no	yes	depends	yes	yes	no	no	yes	no
Regional Districts of comparitive size																	
(population)	51,366	42,665	94,506	155,698	60,439	83,739	30,981	20,070	295,934	66,527	132,663	61,988	62,942	194,882	37,896	84,354	29,970
Percentage of annual budget (tax payer																	
affordabilty factor)																	
-2017 Budget	\$ 38,955,582	\$ 21,839,393	\$ 45,834,610	\$ 87,900,000	\$ 38,300,000	\$ 77,394,000	\$ 17,750,000	\$ 13,830,000	\$ 24,300,000	\$ 109,980,000	\$ 45,507,000	\$ 68,248,000	\$ 59,400,000	\$ 53,600,000	\$ 15,913,000	\$ 80,557,000	\$ 60,043,000
Average Remuneration			40.515	40.000		10.155		10.000	40.511	10.000						40.571	40.515
Average Municiple Director remuneration Average Elector Area Director	\$ 14,464 \$ 30,246	9,912 22,620		15,509 29,144	<u> </u>	18,123 31,626		10,923 21,335	10,614 19,507	19,265 52,992	-				-	12,571 27,379	18,845 37,010
		020						,		52,562							21,010
Compensation for Advisory or liason meetings																	no
L	1																

Attachment C

# Analysis of Gross up to 1/3 Tax Exemption June 28, 2018

	Stipend at 2/3 Stipend at 1 taxable taxable				ncrease in bend rate for year	# Directors	Increase in Stipend rate for year all Directors		Difference in CPP rate (4.95%)		
Chair	\$	37,256.52	\$	39,800.14	\$ 2,543.62	1	\$	2,543.62	\$	125.91	
Vice Chair	\$	11,623.13	\$	11,763.65	\$ 140.52	1	\$	140.52	\$	6.96	
Director	\$	9,325.60	\$	9,438.34	\$ 112.74	7	\$	789.21	\$	39.07	
Rural Area Director Supplement	\$	1,335.55	\$	1,351.70	\$ 16.15	5	\$	80.73	\$	4.00	
Alternate Director	\$	1,459.18	\$	1,476.82	\$ 17.64	9	\$	158.77	\$	7.86	
Standing Committee Chair	\$	1,459.18	\$	1,476.82	\$ 17.64	3	\$	52.92	\$	2.62	
Standing Committee Chair	\$	9,325.60	\$	9,438.34	\$ 112.74	0	\$	-	\$	-	included in "Director" Classification
Standing Committee Vice Chair	\$	9,325.60	\$	9,438.34	\$ 112.74	0	\$	-	\$	-	included in "Director" Classification
							\$	3,765.78	\$	-	-

Total impact for the year due to increase in stipends

\$ 3,765.78

		ing at 2/3 able		leeting at % taxable	Increase in \$/Meeting	# Meetings per year on average	Increase in \$/meeting for year for all Directors	Difference in CPP rate (4.95%)	
\$ per Board Meeting Chaired	\$	232.05	\$	245.27	\$ 13.22	20	264.30	13.08	
\$ per Committee Meeting	\$	124.60	\$	131.70	\$ 7.10	720	5,109.05	252.90	
\$ per Meeting Attended	\$	124.60	\$	131.70	\$ 7.10	11	78.05	3.86	
\$ for any day Attending Meetings	\$	110.40	\$	116.69	\$ 6.29	10	62.87	3.11	
\$ for acting in capacity of Board	\$	145.37	\$	153.65	\$ 8.28	4	33.11	1.64	
							5,547.39	274.60	
Total impact for the year due to increase in	\$ per meet	ling						=	 5,821.99
Assumption:									
1. Number of meetings per year can fluctu	ate.								
2. Scenario doesn't take into account exter	nuating cire	cumstance	S.						
Conferences**	\$	150.00	\$	158.54	\$ 8.54	25	\$ 213.56	\$ 10.5712	\$ 224.13
Total estimated impact to the budget								_	\$ 9,811.90

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO:	Corporate and Administrative Services Committee – June 28, 2018
AUTHOR:	Remko Rosenboom, General Manager, Infrastructure Services Tina Perreault, General Manager, Corporate Services/Chief Financial Officer
SUBJECT:	INVESTING IN CANADA INFRASTRUCTURE PROGRAM (ICIP) GRANT APPLICATION

## **RECOMMENDATION(S)**

THAT the report titled Investing in Canada Infrastructure Program (ICIP) Grant Application be received;

AND THAT an application be submitted funding for the Chapman Lake Supply Expansion Project through the ICIP – Green Infrastructure: Environmental Quality Sub-Stream;

AND THAT the Board commits to its share of funding through elector approved borrowing of up to \$5,000,000 under Loan Authorization Bylaw No. 704;

AND FURTHER THAT this recommendation be forwarded to the June 28, 2018 Board meeting.

#### BACKGROUND

On May 31, 2018, the Canadian and British Columbian governments committed up to \$243 million towards an initial intake of the Green Infrastructure – Environmental Quality Sub-Stream under the Integrated Bilateral Agreement for the Investing in Canada Infrastructure Program (ICIP).

Funding is available for up to 73.33% of eligible project costs (40% Federal, 33.33% Provincial). To be eligible, projects must meet at least one of the following outcomes:

- · Increased capacity to treat and/or manage wastewater and stormwater
- Increased access to potable water
- · Increased capacity to reduce and/or remediate soil and/or air pollutants

Regional Districts may submit one application for each community in their area. A community is defined as a settlement area within a regional district electoral area or an established service area.

The application deadline is August 29, 2018, with funding announcements expected in Spring 2019. A Board resolution is required in order to apply.

F

# DISCUSSION

Staff have completed a comprehensive review of the program and application requirements and determined that the Chapman Lake Supply Expansion Project is a viable and realistic candidate for funding under this program for the following reasons:

- The project is a priority and meets the outcome requirement of 'increasing access to potable water'
- The project improves environmental quality by providing additional water supply to support environmental flows for fish and ecosystems
- The project benefits a wide geographic area and population, including indigenous populations
- Project design is substantially complete (shovel ready) and the proposed construction timeline aligns with the grant timelines
- The Regional District's share of funding has been secured (Loan Authorization Bylaw 704) and the project is included in the 5-year Financial Plan Bylaw

No other currently approved projects were identified as being likely to receive funding under this intake for the Green Infrastructure – Environmental Quality Sub-Stream.

## Financial Implications

Securing grant funding for the Chapman Lake Supply Expansion Project would reduce the amount of debt required to undertake the project. This will result in lower debt servicing costs over the term of the loan which will allow for more of existing revenues to be placed into capital reserves for future projects.

Based on an eligible cost estimate of \$5 million, potential grant revenue would be approximately \$3.6 million. Under this scenario, debt servicing costs would be reduced by roughly \$185,000 annually over 30 years at the current long term borrowing rate of 3.05%.

# Timeline for next steps or estimated completion date

If resolved by the SCRD Board, staff will submit an application for funding to the ICIP Green Infrastructure – Environmental Quality Sub-Stream on or before August 29, 2018.

Funding announcements are expected in Spring 2019.

# STRATEGIC PLAN AND RELATED POLICIES

Section 4.3.2 of the Financial Sustainability Policy states that '...When considering grant funding, the Regional District will focus on projects that are already included in the Five-Year Financial Plan, the adopted long-term capital plans or the Strategic Plan'.

# CONCLUSION

On May 31, 2018, the initial intake of the Green Infrastructure – Environmental Quality Sub-Stream under the Integrated Bilateral Agreement for the ICIP was announced.

69

Funding is available for up to 73.33% of eligible costs for projects that meet at least one of the following outcomes:

- · Increased capacity to treat and/or manage wastewater and stormwater
- · Increased access to potable water
- · Increased capacity to reduce and/or remediate soil and/or air pollutants

Staff have completed a comprehensive review of the program and application requirements and determined that the Chapman Lake Supply Expansion Project is a viable and realistic candidate for funding under this program.

Reviewed by:			
Manager		Finance/CFO	X – T. Perreault
GM	X-R. Rosenboom	Legislative	
CAO	X- J. Loveys	Other	X – B. Wing
## SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO: Corporate and Administrative Services Committee – June 28, 2018

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

SUBJECT: 2017 SUNSHINE COAST REGIONAL DISTRICT (SCRD) CORPORATE ANNUAL REPORT

#### **RECOMMENDATION(S)**

THAT the report titled 2017 Sunshine Coast Regional District (SCRD) Corporate Annual Report be received;

AND THAT the 2017 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 Sunshine Coast Regional District's (SCRD) 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, 2017, is made available on our website to view or print (<u>www.scrd.ca/Annual-Reports</u>). 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 thirteen consecutive years. The 2017 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. It also enforces the corporate value of "Transparency".

#### CONCLUSION

Staff recommend the 2017 SCRD Corporate Annual Report be approved and distributed.

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO	X – J. Loveys	Other	

### SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO:	Corporate and Administrative Services Committee – June 28, 2018
AUTHOR:	Sara Zacharias, Manager, Financial Services
SUBJECT:	FINANCIAL REPORTING REQUIREMENTS STATEMENT OF FINANCIAL INFORMATION, YEAR ENDED DECEMBER 31, 2017

G

#### RECOMMENDATIONS

THAT the report titled Financial Reporting Requirements – Statement of Financial information, Year Ended December 31, 2017 be received;

AND THAT the Statement of Financial Information for the year ended December 31, 2017 be approved as presented;

AND FURTHER THAT this recommendation be forwarded to the June 28, 2018 Regular Board Meeting for adoption.

#### BACKGROUND

The purpose of this report is to meet the legislative requirements for reporting of the Sunshine Coast Regional District's 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 financial information for the preceding year. 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:

- Attachment #1 Financial Section of the 2017 Annual Report provides the audited financial statements for the fiscal year ended December 31, 2017 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 2017 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 26, 2018 is attached to this document.
- Attachment #2 2017 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 2017; however, a "NIL" Statement has been provided as required.
- 3. Attachment #3 2017 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.
- Attachment #4 2017 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 no such agreements in 2017; however a "Nil" Statement has been provided as required.
- 5. Attachment #5 2017 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.
- Attachment #6 2017 Statement of Financial Information Approval Schedule 1 Section 9 of the *Financial Information Regulations* provides approval for the Statement of Financial Information as required.

#### STRATEGIC PLAN AND RELATED POLICIES

The Financial Reporting Requirement is a statutory requirement and aligns with the Board's Strategic Value of "Transparency".

#### CONCLUSION

As per the legislation, this package will also be available for public inspection at the SCRD office during regular office hours until June 30, 2018.

Staff recommend that this report be received for information and approved by the Corporate and Administrative Services Committee, and that the recommendation be forwarded to the June 28, 2018 Regular Board meeting for adoption.

Reviewed by:			
Manager		CFO/Finance	X-T. Perreault
GM		Legislative	
CAO	X-J. Loveys	Other	

# Attachment #1

## **Sunshine Coast Regional District**

## Statement of Financial Information Year Ended December 31, 2017

## **Table of Contents**

Description	Page
2017 Financial Section Independent Auditor's Report Financial Statements and Notes Supplemental Financial Information Schedules	Page 1-45 Page 46-54
Schedule of Guarantee and Indemnity Agreements Nil Report - 1 page	Fir Schedule 1 Section (5)
Schedule of Remuneration and Expenses Director and Employee - 3 pages	Fir Schedule 1 Section (6)
Statement of Severance Agreements Nil Report - 1 page	Fir Schedule 1 Section 6 (7)
Schedule of Payments to Suppliers of Goods and Services Individual Accounts Over \$25,000 & Summary - 3 pages	Fir Schedule 1 Section (7)
Statement of Financial Information Approval Report - 1 page	Fir Schedule 1 Section (9)

FINANCIAL SECTION

Audited Financial Statements of

## SUNSHINE COAST REGIONAL DISTRICT

For the Years Ended December 31, 2017 and 2016



Tel: 604 688 5421 Fax: 604 688 5132 vancouver@bdo.ca www.bdo.ca BDO Canada LLP 600 Cathedral Place 925 West Georgia Street Vancouver BC V6C 3L2 Canada

### **Independent Auditor's Report**

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

We have audited the accompanying financial statements of the Sunshine Coast Regional District, which comprise the Statement of Financial Position as at December 31, 2017, and the Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

#### Management's Responsibility 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.

#### Auditor's Responsibility

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

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

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

#### Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Sunshine Coast Regional District as at December 31, 2017, 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.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia April 26, 2018

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

**Statement Of Financial Position** 

December 31, 2017 and 2016

	2017	2016
Financial Assets		
Cash and equivalents	\$ 2,713,295	\$ 133,906
Portfolio investments (Note 3)	25,244,318	22,587,720
Accounts receivable (Note 4)	3,376,896	ം 3,186,082
Debt recoverable from member municipalities	13,812,149	14,983,219
Restricted cash: MFA debt reserve fund (Note 12)	443,469	443,963
	45,590,127	41,334,890
Liabilities		
Accounts payable and accrued liabilities (Note 5)	3,754,223	3,092,455
Employee future benefits (Note 17)	240,100	226,300
Deferred revenue:		
Development cost charges (Note 6)	1,762,337	1,246,831
Future parks acquisition (Note 7)	434,301	431,467
Other (Note 8)	1,416,257	654,268
Provision for landfill closure and post-closure (Note 9)	6,205,157	5,245,705
Long-term debt (Note 10)	30,729,711	33,521,074
	44,542,086	44,418,100
Net Financial Assets (Net Debt)	1,048,041	(3,083,210
Non-Financial Assets		
Inventory and prepaids	897,831	691,403
Land held for resale (Note 13)	1,980,479	2,114,089
Tangible capital assets (Note 11)	129,880,061	126,531,489
	132,758,371	129,336,981
Accumulated Surplus (Note 15)	\$133,806,412	\$126,253,771

Tina Perreault Chief Financial Officer

ail

Bruce Milne 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 (Net Debt)

For the Years Ended December 31, 2017 and 2016

	Fiscal Plan 2017 (Note 21)	2017	2016
Annual operating surplus	\$ 6,383,899	7,552,641	\$ 5,688,235
Acquisition of tangible capital assets	(17,510,092)	(7,669,268)	(4,324,583)
Amortization of tangible capital assets	3,659,879	4,309,406	4,103,886
(Gain) loss on disposal of tangible capital assets	-	(485)	56,500
Proceeds from sale of tangible capital assets	-	11,775	3,400
Gain from sale of land held for resale	<b>1</b> 1	(792,867)	-
Proceeds from sale of land held for resale	-	900,000	-
Change in inventory and prepaids	-	(206,428)	(4,753)
Development of land held for resale		26,477	15,609
	(7,466,314)	4,131,251	5,538,294
Net debt, beginning of year	(3,083,210)	(3,083,210)	(8,621,504)
Net financial assets (net debt), end of year	\$(10,549,524)	1,048,041	\$ (3,083,210)

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

Statement Of Operations

For the Years Ended December 31, 2017 and 2016

.

	Fiscal Plan 2017 (Note 21)	Actual 2017	Actual 2016
Revenue			
Grants in lieu of taxes	\$ 61,881	\$ 68,612	\$ 72,303
Tax requisitions	18,199,440	18,199,440	17,599,893
Frontage and parcel taxes	5,237,451	5,253,217	5,248,538
Government transfers (Note 14)	6,412,803	5,184,897	2,753,112
User fees and service charges	10,839,029	11,348,009	11,016,756
Member municipality debt	1,853,476	1,858,966	1,945,224
Investment income	58,000	273,612	373,174
Contributed tangible capital assets	•	372,413	152,190
Gain on sale of land	-	792,867	-
Other revenue	327,959	1,321,184	1,687,862
	42,990,039	44,673,217	40,849,052
Expenses (Note 20) General government Protective services	1,950,688 2,673,745	1,697,381 2,549,208	1,636,647 2,415,771
_	2,673,745	2,549,208	2,415,771
Transportation services	4,626,396	4,666,684	4,170,322
Environmental services	4,666,292	5,877,478	5,077,145
Public health services	274,083	244,075	278,738
Planning and development services	2,137,623	1,913,550	1,779,200
Recreation and cultural services	11,556,039	11,212,665	11,139,380
Water utilities	6,612,018	6,863,724	6,531,031
Sewer utilities	255,780	248,687	202,023
Debt charges member municipalities	1,853,476	1,858,966	1,945,224
Unfunded post-employment benefits	•	(11,842)	(14,664
	36,606,140	37,120,576	35,160,817
Annual Operating Surplus	6,383,899	7,552,641	5,688,235
Accumulated Surplus, beginning of year	126,253,771	126,253,771	120,565,536
Accumulated Surplus, end of year	\$132,637,670	\$133,806,412	\$126, <u>2</u> 53,771

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

3

Statement Of Cash Flows For the Years Ended December 31, 2017 and 2016

	2017	2016
Operating Transactions:		
Annual operating surplus	\$ 7,552,641 \$	5,688,235
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	4,309,406	4,103,886
(Gain) loss on disposal of tangible capital assets	(485)	56,500
Gain from sale of land held for resale	(792,867)	-
Contributed tangible capital assets	(372,413)	(152,190)
Employee future benefits	13,800	(77,500)
Change in financial assets and liabilities involving cash:		
Provision for landfill closure and post-closure costs	959,452	441,880
Increase in accounts receivable	(190,814)	(1,528,377)
Increase (decrease) in accounts payable and accrued liabilities	661,768	(419,526)
Increase in other deferred revenue	761,989	107,387
Change in inventory and prepaids	(206,428)	(4,753)
Net Change in Cash from Operating Transactions	12,696,049	8,215,542
Investing Transaction:		
Net increase in portfolio investments	(2,656,598)	(3,846,962)
Financing Transactions:		
Debt proceeds	382,458	139,230
Repayment of long-term debt	(2,002,751)	(2,035,981)
Restricted cash: MFA debt reserve fund	494	(5,788)
Collection of DCC and parkland aquisition (deferred revenue)	518,340	218,372
Net Change in Cash from Financing Transactions	(1,101,459)	(1,684,167)
Capital Transactions:		
Cash used to acquire tangible capital assets	(7,296,855)	(4,172,393)
Proceeds from sale of tangible capital assets	11,775	3,400
Proceeds from sale of land held for resale	900,000	-
Development of land held for resale	26,477	15,609
Net Change in Cash from Capital Transactions	(6,358,603)	(4,153,384)
Net increase (decrease) in cash and cash equivalents	2,579,389	(1,468,971)
Cash and equivalents, beginning of year	133,906	1,602,877
Cash and equivalents, end of year	\$ 2,713,295 \$	133,906

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

4

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 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. 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. 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) Budget:

The budget 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 budget is prepared on a basis consistent with that used to report the actual results achieved. See Note 21.

#### (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 14.

#### (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 are 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.

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 1. Significant Accounting Policies (Continued)

#### (f) Use of estimates:

Estimates are required to determine the accrued liabilities for employee future benefit, landfill closure and post-closure costs, and useful lives of tangible capital assets. Actual results could differ from these estimates. Adjustments, if any, will be reflected in the operations in the period of settlement.

#### (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 13) 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 service with any B.C. municipality or regional district is payable upon their leaving the employment of the Regional District. The liability for such payments has been accrued and included in employee future benefits liability as set out in (Note 17).

#### (I) 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.

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 1. Significant Accounting Policies (Continued)

#### (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 business.

#### (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.

#### Estimated useful lives of tangible capital assets are as follows:

Land Improvements	15 to 50 years
Buildings	20 to 50 years
Furniture, Fixtures & Equipment	5 to 40 years
Technology Equipment	4 to 5 years
Machinery & Equipment	10 to 20 years
Vehicles	6 to 15 years
Sewer Treatment Infrastructure	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 in 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, 2017.

84

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 2. 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, \$54,153 (2016 - \$112,663) 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.

#### 3. Portfolio Investments:

	2017	2016
Municipal Finance Authority <sup>1</sup>	\$ 12,996,672 \$	9,142,400
Raymond James <sup>2</sup>	2,011,560	2,011,560
Blue Shore Financial <sup>3</sup>	2,038,322	3,000,027
Sunshine Coast Credit Union 4	8,197,764	3,183,733
HollisWealth		5,250,000
	\$ 25,244,318 \$	22,587,720

<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 2017 was 0.27% (2016 - 1.41%). 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 2.30% to maturity in 2018, 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 2018, recorded at cost.

<sup>4</sup> Investments with Sunshine Coast Credit Union consist of money market securities at interest rates ranging from 1.70% to 2.05% to maturity in 2018 and 2019, recorded at cost.

The Regional District does not hold any asset-backed commercial paper or hedge funds, either directly or through its pooled-fund holdings.

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 4. Accounts Receivable:

	2017	2016
Trade accounts receivable	\$ 2,773,847 \$	2,469,840
Taxes receivable	474,720	577,594
Interest receivable	114,073	137,163
Other accounts receivable	 14,256	1,485
	\$ 3,376,896 \$	3,186,082

#### 5. Accounts Payable and Accrued Liabilities:

	2017	2016
Trade accounts payable	\$ 1,664,820	\$ 1,139,223
Holdbacks payable	88,807	110,538
Other	396,740	175,342
Accrued trade payables	1,120,915	521,097
Accrued wages and benefits	441,709	1,105,615
Taxes payable	41,232	40,640
8	\$3,754,223	\$ 3,092,455

#### 6. 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, to the development with respect to 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. The Regional District had no waivers or reductions as a result of eligible developments in 2017.

	De	ecember 31, 2016	Restricted Inflows	Revenue Earned	De	ecember 31, 2017
Development Cost Charges	\$	1,246,831	\$ 515,506	\$ -	\$	1,762,337

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 7. 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.

	De	cember 31, 2016	Restricted Inflows	Revenue Earned	De	cember 31, 2017
Future Parks Acquisition	\$	431,467	\$ 2,834	\$ -	\$	434,301

#### 8. 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 Grant Funding is restricted based on the provisions of the Federal or Provincial funding agreement. 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.

	De	cember 31, 2016	Restricted Inflows	Revenue Earned	De	cember 31, 2017
Cemetery Care Fund	\$	147,772	\$ 9,678	\$ -	\$	157,450
Halfmoon Bay Community Association		165,757	32,144	-		197,901
Grant Funding		-	965,660	(119,435)		846,225
Other		340,739	 450,357	(576,415)		214,681
	\$	654,268	\$ 1,457,839	\$ (695,850)	\$	1,416,257

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

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

The Regional District is responsible for the closure and post-closure care costs related to two landfill sites - one in Sechelt and the other in Pender Harbour. The Regional District's estimated liability for these costs is recognized as the landfill site's capacity is used. The recorded liability of \$6,205,157 (2016 - \$5,245,705) represents the portion of the estimated total future costs recognized as at December 31, 2017. 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, 2017 is \$810,445 (2016 - \$508,745) resulting in a current funding shortfall of \$5,394,712 (2016 - \$4,736,960).

The Sechelt landfill site is expected to reach its capacity in 2025 and the Pender Harbour landfill site reached its capacity and was converted to a transfer station in 2015. The remaining liability to be recognized for the Sechelt landfill site is estimated to be \$1,260,938 (2016 - \$1,534,086) based on the remaining capacity of 158,300 cubic meters, which is 18.01% of the total capacity. As the Pender Harbour landfill site reached its capacity in 2015, there is no remaining liability to be recognized.

The reported liability is based on estimates and assumptions with respect to events extending over the remaining life of the landfill. 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.

In 2016, the BC Ministry of Environment issued updated landfill criteria increasing the minimum post closure care period from 25 years to 30 years. As such, post closure care costs are now expected to continue for 30 years following the year of closure at both the Pender Harbour and Sechelt Landfill sites.

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 10. Long-Term Debt:

Loan Authorization Bylaw	Purpose	Maturing	Interest Rate	2017	2016
MFA Loan Debt					······
583	911	2017	4.82 %	•	78,835
584	Parks Master Plan	2022	2.25 %	489,051	575,870
550	Comm. Recreation Facilities	2025	4.77 %	8,535,244	9,446,302
544	Water Treatment Plant	2025	1.80 %	1,576,545	1,744,826
557	Field Rd. Admin Building	2026	4.88 %	1,615,053	1,761,795
550	Comm. Recreation Facilities	2026	4.88 %	1,113,467	1,214,636
556	Fleet Maint. Bldg. Expansion	2026	4.88 %	222,672	242,903
547	Egmont VFD	2026	4.88 %	54,711	59,681
594	Pender Harbour Pool	2029	4.90 %	597,440	635,672
676	S. Pender Water Treatment	2034	3.00 %	1,161,223	1,208,340
617	N. Pender Water Initiatives	2035	3.00 %	360,000	380,000
619	S. Pender Water Initiatives	2035	3.00 %	540,000	570,000
Various	Debt issued for member municipalities	2018 to 2034	1.75% to 4.85%	13,812,149	14,983,219
				30,077,555	32,902,079
Liability Under Agreement	t				
MFA	<b>Recreation Facilities Capital</b>	2017	1.86 %	-	176,777
MFA	Equipment Financing Loans	2018 to 2022	1.86 %	652,156	442,218
			\$	30,729,711	\$ 33,521,074

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

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

Future principal repayments on existing long-term debt:	
2018	\$ 3,474,822
2019	3,487,106
2020	3,448,715
2021	3,496,410
2022	3,587,227
Thereafter	13,235,431
	\$ 30,729,711

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

During the year, gross interest paid or payable on long-term debt was \$1,948,818 (2016 - \$2,013,084). Of this, \$595,683 (2016 - \$644,138) was recovered from member municipalities and \$1,353,135 (2016 - \$1,368,946) was charged to Regional District operations.

#### Approved debt:

The Regional District has the following authorized, but un-issued debt as at December 31, 2017. The bylaws expire five years from the date of adoption.

#### Bylaw #704 - Chapman Lake Water Supply Expansion

2017 budgeted portion to be used is \$4,486,334 for Chapman Lake Water Supply Expansion. The bylaw expires July 2021.

#### Bylaw #707 - Square Bay Sewage Treatment Facility \$280,000

2017 budgeted portion to be used is \$264,257 for Square Bay Sewage Treatment Facility. The bylaw expires April 2022.

90

\$5,000,000

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 11. Tangible Capital Assets:

During the year, tangible capital assets contributed to the Regional District, totaled \$372,413 (2016 - \$152,190) consisting soley of Water Distribution Infrastructure. Revenue was recognized and the assets capitalized at their fair market value at the time of receipt.

	Land	Imp	Land rovements	Buildings	Furniture, Fixtures & Equipment	Technology Equipment	Machinery & Equipment
Cost, beginning of year	\$21,967,604	\$ 1	,483,110	\$32,448,391	\$2,719,075	\$2,383,215	\$6,839,340
Additions	-		-	47,645	17,115	1,053,246	240,523
Disposals	-		-	-	-	(264,220)	-
Cost, end of year	21,967,604	1	,483,110	32,496,036	2,736,190	3,172,241	7,079,863
Accumulated amortization, beginning of year	-		896,838	8,243,162	1,830,584	1,647,370	3,226,310
Amortization	-		46,309	830,186	143,848	385,399	389,606
Disposals	-		-	-	-	(264,220)	-
Accumulated amortization, end of year			943,147	9,073,348	1,974,432	1,768,549	3,615,916
Net carrying amount, end of year	\$21,967,604	\$	539,963	\$23,422,688	\$ 761,758	\$1,403,692	\$3,463,947

# Sunshine Coast Regional District Notes To The Financial Statements

For the Years Ended December 31, 2017 and 2016

Vehicles	Sewer Treatment Infrastructure	Water Supply Infrastructure	Water Distribution Infrastructure	Leasehold Improvements	Work in Progress	2017	2016
\$5,307,773	\$1,686,088	\$26,015,279	\$62,683,180	\$ 9,909,013	\$ 3,560,213	\$177,002,281	\$172,948,663
541,600	-	105,784	1,286,500	186,480	5,866,296	9,345,189	4,906,556
(73,788)	-	-	-	-	(1,675,921)	(2,013,929)	(852,938)
5,775,585	1,686,088	26,121,063	63,969,680	10,095,493	7,750,588	184,333,541	177,002,281
4,155,102	570,989	8,772,239	17,798,609	3,329,589	-	50,470,792	46,577,971
265,412	40,280	789,430	918,467	500,469	-	4,309,406	4,103,886
(62,498)	-	~	-	-	-	(326,718)	(211,065)
4,358,016	611,269	9,561,669	18,717,076	3,830,058	 -	54,453,480	50,470,792
\$1,417,569	\$1,074,819	\$16,559,394	\$45,252,604	\$ 6,265,435	\$ 7,750,588	\$129,880,061	\$126,531,489

92

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 12. 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.

	2017	 2016
Cash Deposits:		
Restricted cash: MFA debt reserve fund	\$ 443,469	\$ 443,963
Cash deposits - Member Municipalities	305,948	305,948
Demand Notes:		
Demand notes - Regional District	912,888	950,086
Demand notes - Member Municipalities	822,581	 803,916
	\$ 2,484,886	\$ 2,503,913

#### 13. Land Held for Resale:

Included in the Capital Fund portion of Accumulated Surplus (Note 15) is an accumulated surplus (deficit) of \$706,121 for 2017 (2016 - (\$224,476)) which represents the surplus (shortfall) of funding for the development of the Hillside Industrial Park. The net proceeds from the sale of lots in the Hillside Development Park have been used to eliminate the capital fund deficit. In 2017, the Regional District completed the sale of Hillside Lot B for proceeds of \$900,000 and in 2016, the Regional District did not sell any of the Hillside lots.

#### The assets of the Hillside Development Project are as follows:

	2017		2016
Land held for resale	\$ 1,980,47	9\$	2,114,089
Protected lands-not for sale 1	1,109,87	7	1,109,877
	\$ 3,090,35	5\$	3,223,966

<sup>1</sup> Includes demonstration forest, interpretation area, parklands and protected habitat areas. These assets are included as tangible capital assets (Note 11).

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 14. Government Transfers:

	2017	2017	2016
	Budget	Actual	Actual
Operating transfers			
Federal	\$ -	\$ 4,952	\$ -
Provincial	1,683,696	1,597,006	1,406,559
	1,683,696	1,601,958	1,406,559
Capital transfers			
Federal	1,195,751	920,910	1,320,764
Provincial	3,533,356	2,662,029	25,789
	4,729,107	3,582,939	1,346,553
	\$ 6,412,803	\$_5,184,897	\$ 2,753,112

#### **15. Accumulated Surplus:**

	2017	2016
Fund Balances:		
Current Fund 1	\$ (6,164,871)	\$ (5,109,602)
Capital Fund <sup>2</sup>	4,259,632	2,592,080
Reserve funds	19,427,373	17,528,204
Debt reserve funds	443,469	443,963
Financial Equity	17,965,603	15,454,645
Investment in Non-Financial Assets (Note 16)	115,840,809	110,799,126
Accumulated Surplus, end of year	\$ 133,806,412	<u>\$ 126,253,771</u>

<sup>1</sup> Current fund includes future liabilities such as employee future benefits (Note 17) and unfunded post-closure landfill liabilities (Note 9) contributing to the negative position.

94

<sup>2</sup> Includes \$3,753,080 (2016 - \$3,109,457) advanced from the Gas Tax Community Works Fund.

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 16. 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.

	2017	2016
Investment in Non-Financial Assets, beginning of year	\$ 110,799,126	\$ 108,752,434
Add:		
Acquisition of tangible capital assets	7,669,268	4,324,583
Change in inventory and prepaids	206,428	4,753
Development of land held for resale	(26,477)	(15,609)
Debt repayments	2,002,751	2,035,981
Accumulated amortization removed on sale of tangible capital assets	326,718	211,065
	10,178,688	6,560,773
Deduct:		
Debt issued and other obligations to finance capital additions	382,458	139,230
Cost of land held for resale sold	107,133	-
Costs of tangible capital assets sold or written off	338,008	270,965
Amortization of tangible capital assets	4,309,406	4,103,886
	5,137,005	4,514,081
Investment in Non-financial Assets, end of year	\$ 115,840,809	\$ 110,799,126

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 17. 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 will be reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2016.

#### **Retirement Pay**

A regular employee who was hired before 1994 and retires under the provisions of the Municipal Pension Plan is 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 2017 is based on an actuarial evaluation prepared by an independent firm and will be reviewed on a periodic basis. The date of the last actuarial evaluation was as of December 31, 2016.

As of December 31, 2017, \$215,256 (2016 - \$189,614) of the accrued benefit liability has been charged to operations. The remaining \$24,844 (2016 - \$36,686) has not yet been charged to operations. The significant actuarial assumptions adopted in measuring the Regional District's accrued benefit liability are as follows:

	2017	2016
Discount rates	2.70 %	2.90 %
Expected future inflation rates	2.50 %	2.50 %
Expected wage and salary increases	2.50 %	2.50 %

#### Accrued Benefit Obligation as at December 31

	2017	2016	
Beginning benefit obligation	\$ 252,000 \$	327,600	
Current service cost	11,100	17,600	
Interest on accrued benefit obligation	7,100	8,400	
Actuarial (gain) loss	(25,300)	6,300	
Benefits paid during the year	 (9,400)	(107,900)	
Ending benefit obligation	235,500	252,000	
Less: Unamortized net actuarial gain (loss)	4,600	(25,700)	
Accrued Benefit Liability	\$ 240,100 \$	226,300	

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 18. Contingent Liabilities:

#### (a) Pension Plan:

The Regional District and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteed pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the 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, 2017, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 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, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1,927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The Sunshine Coast Regional District paid \$1,063,614 (2016 - \$1,013,575) for employer contributions while employees contributed \$923,170 (2016 - \$864,694) to the plan in fiscal 2017.

The next valuation will be as at December 31, 2018 with results available later in 2019.

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.

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 18. 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.

#### **19. Contractual Obligations:**

The Regional District has entered into various agreements and contracts for the provision of services that extend beyond the current year. The largest of these comittments is the Sechelt Landfill maintenance contract valued at approximately \$300,000 annually for the next 4 years. Other substantive obligations include contracts for the Square Bay Waste Water Treatment Plant design and build project, port facility reparations, provision of recycling depot collection services, green waste processing, processing of wood waste and asphalt roofing collected at landfills and landfill engineering services including services related to landfill closure. These other obligations extend for no more than 48 months beyond the financial statement date.

#### 20. Expense and Expenditure by Object:

	2017 2017 Budget Actual		2016 Actual
Operating Expenses:			
Salaries, wages and benefits	\$16,499,922	\$15,825,224	\$15,020,971
Operating goods and services	13,236,125	13,774,330	12,665,290
Debt charges - interest	1,356,738	1,353,135	1,368,946
Debt charges member municipalities	1,853,476	1,858,966	1,945,224
Amortization of tangible capital assets	3,659,879	4,309,406	4,103,886
(Gain) loss on disposal of tangible capital assets	-	(485)	56,500
Total Operating Expenses	36,606,140	37,120,576	35,160,817
Capital Expenditures:			
Capital salaries, wages and benefits	381,088	382,173	379,388
Capital expenditures	17,129,004	7,287,095	3,945,195
Total Capital Expenditures	17,510,092	7,669,268	4,324,583
Total Expenses and Expenditures	\$54,116,232	\$44,789,844	\$39,485,400

Notes To The Financial Statements For the Years Ended December 31, 2017 and 2016

#### 21. Fiscal Plan:

Fiscal plan amounts represent the Financial Plan Bylaw No. 709 adopted by the Regional District Board on March 23, 2017 with estimates for amortization of tangible capital assets. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current revenues. In addition, the Financial Plan anticipated capital expenditures rather than amortization expense. The following shows how these amounts were combined:

	2017
	Budget
Budgeted surplus for the year:	\$ -
Addback:	
Capital expenditures	17,510,092
Less:	
Amortization	3,659,879
Budgeted transfers from accumulated surplus	7,466,314
Fiscal Plan Surplus	\$ 6,383,899

#### 22. Segmented Reporting:

A segment is a distinguishable activity or group of activities for which financial information is separately reported on. The Regional District applies segmented reporting for each major functional classification of services it provides. The overall summary information is included in Schedule 2. Detailed financial information regarding each segment is found in supplementary schedules in accordance with government reporting for segments. The major segments are as follows:

General Government Services (Schedule 4); Protective Services (Schedule 5); Transportation Services (Schedule 6); Environmental Services (Schedule 7); Public Health Services (Schedule 8); Planning and Development Services (Schedule 9); Recreation and Cultural Services (Schedule 10); Water Utilities (Schedule 11); and Sewer Utilities (Schedule 12).

Statement of Current Fund Schedule 1 For the Years Ended December 31, 2017 and 2016

	2017	2016
General Fund		
General Government Services:		
Administration	\$ -	\$ -
Finance	-	-
General Office Building Maintenance	(35,328)	
Human Resources	(20,185)	) -
Information Services	-	-
Feasibility Studies	1,087	-
SCRHD Administration	28,902	
Grants in Aid	52,599	
UBCM	(450)	) -
Protective Services:		
Bylaw Enforcement	<b>.</b>	-
Smoke Control	-	-
Fire Protection:		
Gibsons and District Fire Protection	(3,724	) -
Roberts Creek Fire Protection	-	-
Halfmoon Bay Fire Protection	-	-
Egmont Fire Department	-	-
Emergency Telephone - 911	-	-
Sunshine Coast Emergency Planning	**	-
Animal Control	2,296	2,288
Transportation Services:		
Public Transit	(40,067	
Maintenance Facility	(12,044	
Regional Street Lighting	(1,314	
Local Street Lighting	189	
Ports Services	(97)	) 1,131
Environmental Services:		
Regional Solid Waste	(91,552)	) -
Refuse Collection	-	-
Public Health Services:		
Cemetery	-	-
Pender Harbour Health Clinic	-	-
Planning and Development Services:		
Regional Planning	66-	-
Rural Planning	(34,921)	) -
Geographic Information Services	-	-
House numbering	•	-
Heritage	3,365	2,499
Building Inspection Services	•	-
Economic Development	53,578	
Sub-total Carried Forward (next page)	(97,666	) 218,820

Statement of Current Fund Schedule 1 For the Years Ended December 31, 2017 and 2016

	2017	2016
General Fund (Continued)		
Sub-total Brought Forward (previous page)	(97,666)	218,820
Recreation and Cultural Services:		
Pender Harbour Pool	•	-
School facilities - Joint Use	(1,258)	-
Gibsons and Area Library	-	-
Museum Service	-	-
Halfmoon Bay & Roberts Creek Library Service	5	1
Community Recreation Facilities Service	-	-
Community Parks	-	-
Bicycle and Walking Paths	-	-
Regional Recreation Programs	(8,187)	-
Dakota Ridge Recreation Service	-	-
Total General Fund	(107,106)	218,821
Water Fund		
Regional Water Services		-
Sewer Fund		
Local Sewer Plants	(43,639)	-
Total Surplus (Deficit)	(150,745)	218,821
Current Fund		
General Fund Surplus (Deficit)	(150,745)	218,821
Inventory and prepaids	(897,831)	(691,403)
Other	87,737	87,737
Appropriated surplus	215,524	105,030
Unfunded Post Employment Future Benefits	(24,844)	(92,827)
Unfunded Landfill Closure	(5,394,712)	(4,736,960)
General Current Fund	(6,164,871)	(5,109,602)
Water Fund Surplus	(0,104,011)	
Sewer Fund Surplus	-	-
Total Current Fund	\$ (6,164,871)	× /5 100 602
	<u>a (0,104,071)</u> (	0,109,002

## Sunshine Coast Regional District General Revenue, Water Utility and Sewer Funds

General Revenue, Water Utility and Sewer Funds Summary Statement of Revenue, Expenses and Transfers Schedule 2 For the Years Ended December 31, 2017 and 2016

	General Revenue Fund	Water utilities	Sewer utilities
Revenue			
Grants in lieu of taxes	\$ 68,612	\$ -	\$ -
Tax requisitions	18,199,440	-	-
Frontage and parcel taxes	1,703,127	3,479,280	70,810
Government transfers	2,521,468	2,585,476	77,953
User fees and service charges	6,955,043	4,187,420	205,546
Member municipality debt	1,858,966	-	-
Investment income	170,396	91,150	12,066
Contributed assets	-	372,413	-
Gain on sale of land	792,867	-	-
Other revenue	1,210,963	110,221	-
Total Revenue	33,480,882	10,825,960	366,375
Expenses			
Administration	3,390,717	787,684	23,552
Wages and benefits	13,426,858	2,334,901	75,307
Operating	13,480,633	1,794,041	109,548
Debt charges - interest	1,227,738	125,397	-
Internal recoveries	(5,809,493)	(2,352)	-
Debt charges member municipalities	1,858,966	-	-
Amortization of tangible capital assets	2,445,704	1,823,422	40,280
(Gain) loss on disposal of tangible capital assets	(1,116)	631	-
Total Expenses	30,020,007	6,863,724	248,687
Annual Operating Surplus (Deficit)	3,460,875	3,962,236	117,688
Add: Proceeds from sale of assets	1,616	10,159	-
Add: Proceeds from long term debt	382,458	-	-
Less: Debt principle repayment	(1,724,008)	(278,743)	-
Less: Acquisition of tangible capital assets	(2,434,981)	(5,084,431)	(149,856)
Less: Change in Inventory and prepaids		-	-
Less: Change in Land held for resale	133,610	-	-
Increase (Decrease) in Financial Equity	(180,430)	(1,390,779)	(32,168)
Transfer (to)/from reserves	(1,370,557)	(459,090)	(69,519)
Transfer (to)/from appropriated surplus	(768,030)		-
Transfer (to)/from unfunded liability	601,611	-	-
Transfer (to)/from unfunded amortization	2,445,704	1,823,422	40,280
Transfer (to)/from unfunded loss on asset	(1,116)	631	-
Transfer (to)/from other funds	(1,053,135)	25,842	17,768
Interfund transfers	26	(26)	-
Surplus (deficit) from prior year	218,821		-
Total Surplus (Deficit) for the year	\$ (107,106)	\$ -	\$ (43,639)

_	0.1	Actual	Budget	Actual
_	Other	2017	2017	2016
_				
\$	-	· · · · · · · · · · · · · · · · · · ·	\$61,881	\$ 72,303
	-	18,199,440	18,199,440	17,599,893
	-	5,253,217	5,237,451	5,248,538
	-	5,184,897	6,412,803	2,753,112
	-	11,348,009	10,839,029	11,016,756
	-	1,858,966	1,853,476	1,945,224
	-	273,612	58,000	373,174
	-	372,413	-	152,190
	-	792,867	-	-
	-	1,321,184	327,959	1,687,862
	-	44,673,217	42,990,039	40,849,052
	-	4,201,953	4,201,953	3,799,027
	(11,842)		16,499,922	15,020,971
	-	15,384,222	15,121,197	14,068,140
	-	1,353,135	1,356,738	1,368,946
	-	(5,811,845)	(6,087,025)	(5,201,877)
	-	1,858,966	1,853,476	1,945,224
	-	4,309,406	3,659,879	4,103,886
_	(11.040)	(485)	76 606 440	56,500
	(11,842)		36,606,140	35,160,817
	11,842	7,552,641	6,383,899	5,688,235
		11,775	-	3,400
		382,458	5,457,711	139,230
	-	(2,002,751)	(1,547,873)	(2,035,981)
	(206,428)	(7,669,268) (206,428)	(17,510,092)	(4,324,583)
	(200,420)	133,610	-	(34,304)
_	(194,586)	(1,797,963)	(7,216,355)	(548,394)
	-	(1,899,166)	3,056,300	(3,127,867)
	-	(768,030)	285,475	(485,713)
	194,586	796,197	-	(27,358)
	-	4,309,406	3,659,879	4,103,886
	-	(485)		56,500
	-	(1,009,525)	(4,120)	297,480
	-	=	-	
_	-	218,821	218,821	(49,713)
\$	-	\$ (150,745)		\$ 218,821

General Revenue Fund Summary Statement of Revenue, Expenses and Transfers Schedule 3 For the Years Ended December 31, 2017 and 2016

	General government	Protective services	Transportation services
	Schedule 4	Schedule 5	Schedule 6
Revenue	\$ 67.377	\$ 143	¢
Grants in lieu of taxes	÷	+	<sup>φ</sup> - 2,691,175
Tax requisitions	1,516,604	2,706,637	2,091,170
Frontage and parcel taxes	4 000 000	-	4 442 000
Government transfers	1,080,620	-	1,413,988
User fees and service charges	2,678	34,540	717,980
Member municipality debt	1,858,966	-	-
Investment income	83,602	24,410	7,162
Gain on sale of land	-	-	-
Other revenue	237,540	235,124	73,987
Total Revenue	4,847,387	3,000,854	4,904,292
Expenses			
Administration	575,143	327,058	437,165
Wages and benefits	3,540,462	764,725	2,650,377
Operating	1,137,675	1,098,636	2,750,865
Debt charges - interest	146,964	34,702	19,862
Internal recoveries	(4,146,678)	-	(1,324,429)
Debt charges member municipalities	1,858,966	-	-
Amortization of tangible capital assets	444,931	324,087	132,844
(Gain) loss on disposal of tangible capital assets	(1,116)	-	-
Total Expenses	3,556,347	2,549,208	4,666,684
Annual Operating Surplus (Deficit)	1,291,040	451,646	237,608
Add: Proceeds from sale of assets	1,616	-	-
Add: Proceeds from long term debt	42,458	340,000	-
Less: Debt principle repayment	(231,747)	(109,700)	(20,232)
Less: Acquisition of tangible capital assets	(285,189)	(1,369,428)	(182,345)
Less: Change in Land held for resale	-	-	-
Increase (Decrease) in Financial Equity	818,178	(687,482)	35,031
Transfer (to)/from reserves	(468,064)	350,872	(160,042)
Transfer (to)/from appropriated surplus	(726,170)		-
Transfer (to)/from unfunded liability	(56,141)		-
Transfer (to)/from unfunded amortization	444,931	324,087	132,844
Transfer (to)/from unfunded loss on asset	(1,116)		-
Transfer (to)/from other funds	(107,968)		(115)
Interfund transfers	39,328	(142)	(2,572)
Surplus/(deficit) from prior year	83,647	2,288	(58,479)
Total Surplus (Deficit) for the year	\$ 26,625		
Total Sutplus (Dencity for the year	ψ20,020	<u>↓ (1,420)</u>	÷ (00,000)

			Planning and	Recreation			· · · ·
Er	nvironmental	Public health	development	and cultural			
_	services	services	services	services			
Schedule 7		Schedule 8	Schedule 9	Schedule 10	Actual	Budget	Actual
					2017	2017	2016
\$	-	\$-	\$ 931	\$ 161	\$ 68,612 \$	61,881 \$	5 72,303
Ψ.	1,468,325	240,179	1,217,299	8,359,221	18,199,440	18,199,440	17,599,893
	-	-	-	1,703,127	1,703,127	1,703,130	1,702,802
	-	-	5,000	21,860	2,521,468	2,878,047	2,103,499
	3,440,542	63,153	753,882	1,942,268	6,955,043	6,539,716	6,842,365
	-	-	-	-	1,858,966	1,853,476	1,945,224
	8,063	2,164	8,060	36,935	170,396	58,000	236,587
	-	-	792,867	-	792,867	50,000	200,007
	164,703	-	77,872	421,737	1,210,963	281,159	1,496,611
	5,081,633	305,496	2,855,911	12,485,309	33,480,882	31,574,849	31,999,284
-	3,001,000	000,490	2,000,911	12,400,009	33,400,002	31,374,049	31,999,204
	479,105	31,664	387,883	1,152,699	2 200 747	2 200 747	2 440 000
	913,475	46,668			3,390,717	3,390,717	3,119,286
	4,439,663	40,000	1,438,196 385,238	4,072,955	13,426,858	14,003,380	12,714,788
	4,439,003	101,002	303,230	3,506,954	13,480,633	13,318,384	12,346,367
	-	-	(220.206)	1,026,210	1,227,738	1,231,284	1,242,930
	-	-	(338,386)	-	(5,809,493)	(6,087,025)	(5,201,877)
	45,235	- 4,141	- 40,619	- 4 452 047	1,858,966	1,853,476	1,945,224
	40,230	4,141	40,019	1,453,847	2,445,704	2,028,126	2,246,844
_	5 077 470	-	-	-	(1,116)	-	28,865
_	5,877,478	244,075	1,913,550	11,212,665	30,020,007	29,738,342	28,442,427
	(795,845)	61,421	942,361	1,272,644	3,460,875	1,836,507	3,556,857
	-	-	-	-	1,616	-	3,400
	-	-	-	-	382,458	667,169	70,000
	-	-	-	(1,362,329)		(1,323,364)	(1,765,613)
	(41,116)	-	(5,507)	(551,396)		(5,456,440)	(1,387,889)
_	-	-	133,610	-	133,610	-	15,609
-	(836,961)	61,421	1,070,464	(641,081)		(4,276,128)	492,364
	42,422	(65,240)	(293,612)	(776,893)	(1,370,557)	1,747,826	(1,884,232)
	-	-	(75,000)	33,140	(768,030)	285,475	(500,637)
	657,752	-	-	-	601,611	-	(46,998)
	45,235	4,141	40,619	1,453,847	2,445,704	2,028,126	2,246,844
	-	-	-	-	(1,116)	-	28,865
	-	-	(930,597)	(23,404)		(4,120)	(45,893)
	-	(322)	18,784	(55,050)	26	-	(21,779)
	-	-	191,364	1	218,821	218,821	(49,713)
\$	(91,552)	\$ -	\$ 22,022	\$ (9,440)	\$ (107,106)	6 - 9	

## Sunshine Coast Regional District General Revenue Fund - General Government Services

General Revenue Fund - General Government Services Summary Statement of Revenue, Expenses and Transfers Schedule 4

For the Years Ended December 31, 2017 and 2016

	A	dministration		Finance		neral Office Building aintenance	1	Human Resources		nformation Services
Revenue									<u> </u>	
Grants in lieu of taxes	\$	67,377	\$	-	\$	-	\$	- :	\$	-
Tax requisitions		1,224,051		-		-		-		-
Government transfers		882,202		142,202		-		-		56,216
User fees and service charges		2,678		-		-		-		-
Member municipality debt		-		•		-		-		-
Investment income		75,962		540		2,215		2,032		821
Other revenue		133,487		150		49,250		-		500
Total Revenue		2,385,757		142,892		51,465		2,032		57,537
Expenses										
Administration		536,027		-		-		-		-
Wages and benefits		1,266,826		1,082,892		288,375		355,529		493,875
Operating		313,976		169,091		186,483		111,866		155,766
Debt charges - interest		-		-		144,062		-		2,902
Internal recoveries		(760,986)	)	(1,368,005)	)	(796,707)	1	(447,190)		(773,790)
Debt charges member municipalities		-		-		-		-		-
Amortization of tangible capital assets		60,290		146,945		110,767		24,726		102,203
(Gain) loss on disposal of tangible capital assets		-		-		(1,116)		-		-
Total Expenses		1,416,133		30,923		(68,136)		44,931		(19,044)
Annual Operating Surplus (Deficit)		969,624		111,969		119,601		(42,899)		76,581
Add: Proceeds from sale of assets		-		-		1,616		-		-
Add: Proceeds from long term debt		-		-		42,458		-		-
Less: Debt principle repayment		-		-		(146,742)		-		(85,005)
Less: Acquisition of tangible capital assets		-		(191,754)	)	(42,132)		(10,975)		(40,328)
Increase (Decrease) in Financial Equity		969,624		(79,785)		(25,199)		(53,874)		(48,752)
Transfer (to)/from reserves		(171,804)	)	(117,252)	)	(117,307)	)	15,027		(53,490)
Transfer (to)/from appropriated surplus		(726,170	)	-		-		-		-
Transfer (to)/from unfunded liability		(50,527	)	-		-		-		-
Transfer (to)/from unfunded amortization		60,290		146,945		110,767		24,726		102,203
Transfer (to)/from unfunded loss on asset		-		-		(1,116)		-		-
Transfer (to)/from other funds		(107,135)	)	-		833		-		•
Interfund transfers		25,722		50,092		(1,640)		(6,064)		39
Surplus/(deficit) from prior year		-		-		-		-		-
Total Surplus (Deficit) for the year	\$	-	\$	-	\$	(35,328)	\$	(20,185)	\$	-
F	easibility Studies	Grants in Aid	SCRHD Administration	UBCM	Fiscal Services	Actual 2017	Budget 2017	Actual 2016		
----	-----------------------	---------------	-------------------------	----------	-----------------	----------------	----------------	----------------		
\$	- 5	5 -	\$ - \$	-	<b>\$ -</b>	\$ 67,377 \$	61,881 \$	64,182		
	2,153	203,344	-	87,056	-	1,516,604	1,516,604	1,416,875		
	-	-	-	-	-	1,080,620	1,262,651	919,650		
	-	-	-	-	-	2,678	-	130		
	-	-	-	-	1,858,966	1,858,966	1,853,476	1,945,224		
	570	34	-	1,428	-	83,602	58,000	154,015		
_	-	•	54,153	-	-	237,540	62,559	161,764		
	2,723	203,378	54,153	88,484	1,858,966	4,847,387	4,815,171	4,661,840		
	153	16,731	16,834	5,398	_	575,143	575,143	520,843		
	-	2,253	16,992	33,720	_	3,540,462	3,794,328	3,056,545		
	913	168,829	3,569	27,182	-	1,137,675	1,528,718	1,214,259		
	-	-	-	-	-	146,964	146,656	146,83		
	-	-	-	-	-	(4,146,678)	(4,304,834)	(3,580,17)		
	-	-	-	-	1,858,966	1,858,966	1,853,476	1,945,22		
	-	-	-	-	-	444,931	210,677	278,33		
	-	-	-	-	-	(1,116)	•	-		
	1,066	187,813	37,395	66,300	1,858,966	3,556,347	3,804,164	3,581,87		
	1,657	15,565	16,758	22,184	-	1,291,040	1,011,007	1,079,96		
	-	-	•	-	-	1,616	-	-		
	-	-	-	-	-	42,458	164,546	70,00		
	-	-	-	-	-	(231,747)	(184,442)	(215,49		
	-	-	-	-	-	(285,189)	(815,501)	(654,86		
	1,657	15.565	16,758	22,184	-	818,178	175,610	279,604		
	(570)	(34)	-	(22,634)		(468,064)	169,613	138,81		
	-	-	-	-	-	(726,170)	(639,550)	(644,70		
	-	-	(5,614)	-	-	(56,141)	-	(188,24)		
	-	-	-	-	-	444,931	210,677	278,33		
	-	-	-	-	-	(1,116)	-	-		
	-	-	-	-	-	(107,968)	-	-		
	-	-	(28,821)	-	-	39,328	-	157,72		
	-	37,068	46,579	-	-	83,647	83,650	62,12		
\$	1,087	\$ 52,599	\$ 28,902 \$	(450)	<u>\$</u>	\$ 26,625 \$	- \$	83,64		

# Sunshine Coast Regional District General Revenue Fund - Protective Services

Summary Statement of Revenue, Expenses and Transfers Schedule 5

	-	Gibsons and District Fire Protection		Halfmoon Bay Fire Protection	imont Fire
Revenue					
Grants in lieu of taxes	\$	143		\$ -	\$ -
Tax requisitions		932,767	426,556	370,333	109,051
User fees and service charges		-	125	125	-
Investment income		7,616	5,920	2,033	1,079
Other revenue		76,599	2,855	110,845	1,613
Total Revenue		1,017,125	435,456	483,336	111,743
Expenses					
Administration		85,398	44,810	40,579	12,918
Wages and benefits		361,928	78,381	73,871	282
Operating		334,817	184,796	206,176	55,981
Debt charges - interest		403	-	-	4,880
Amortization of tangible capital assets		74,674	47,376	54,884	19,341
Total Expenses		857,220	355,363	375,510	 93,402
Annual Operating Surplus (Deficit)		159,905	80,093	107,826	18,341
Add: Proceeds from long term debt		340,000	-	-	-
Less: Debt principle repayment		(25,894)	-	-	(4,971)
Less: Acquisition of tangible capital assets		(873,950)	(490,176)	(5,302)	-
Increase (Decrease) in Financial Equity		(399,939)	(410,083)	102,524	13,370
Transfer (to)/from reserves		323,066	367,283	(152,832)	(31,158)
Transfer (to)/from unfunded amortization		74,674	47,376	54,884	19,341
Transfer (to)/from other funds		-	- II	-	28
Interfund transfers		(1,525)	(4,576)	) (4,576)	(1,525)
Surplus/(deficit) from prior year		-		-	 -
Total Surplus (Deficit) for the year	\$	(3,724)	\$ -	\$ -	\$ -

Smc	oke Control	Bylaw Enforcement	Emergency Telephone - 911	Sunshine Coast Emergency Planning	Animal Control	Actual 2017	Budget 2017	Actual 2016
_		•	•					
\$		\$ -		•	\$ -	\$ 143	• •	
	115	158,202	392,005	249,539	68,069	2,706,637	2,706,637	2,591,005
	-	1,060	-	-	33,230	34,540	33,551	36,825
	145	359	5,280	717	1,261	24,410	-	30,642
	-	-	25,247	15,644	2,321	235,124		31,362
_	260	159,621	422,532	265,900	104,881	3,000,854	2,740,188	2,689,944
	152	28,324	34,625	58,956	21,296	327,058	327,058	320,911
	100	96,294	27,117	88,272	38,480	764,725	835,956	761,215
	-	16,831	216,366	64,203	19,466	1,098,636	1,138,064	951,910
	-	-	29,419	-	-	34,702	34,613	37,734
	-	11,349	73,929	38,198	4,336	324,087	338,054	344,001
	252	152,798	381,456	249,629	83,578	2,549,208	2,673,745	2,415,771
	8	6,823	41,076	16,271	21,303	451,646	66,443	274,173
	-	-	-	-	-	340,000	364,409	-
	-	-	(78,835)	-	-	(109,700)	(84,677)	(112,574
	-	-	-	-	-	(1,369,428)	(1,719,243)	(22,697
	8	6,823	(37,759)	16,271	21,303	(687,482)	(1,373,068)	138,902
	(8)	(18,780)	(57,349)	(54,327)	(25,023)	350,872	1,032,226	(463,742
	-	11,349	73,929	38,198	4,336	324,087	338,054	344,001
	-	-	(8,977)	-	-	8,949	-	(19,219
	-	608	12,202	(142)		(142)	500	83
	-	-		-	2,288	2,288	2,288	2,263
\$	-	\$ -	\$ -	\$ -	\$ 2,296	\$ (1,428)	\$ - 9	5 2,288

# Sunshine Coast Regional District General Revenue Fund - Transportation Services

General Revenue Fund - Transportation Services Summary Statement of Revenue, Expenses and Transfers Schedule 6 For the Years Ended December 31, 2017 and 2016

	Public Trar		laintenance Facility	onal Street .ighting
Revenue				
Tax requisitions	\$ 2,279,4		-	\$ 32,862
Government transfers	1,345,4		1,400	-
User fees and service charges	717,9	80	-	-
Investment income		2	1,945	-
Other revenue	61,3	37	9,650	-
Total Revenue	4,404,2	22	12,995	32,862
Expenses				
Administration	381,8	90	26,193	2,707
Wages and benefits	2,157,4		471,627	-
Operating	1,864,1	36	769,355	33,743
Debt charges - interest	-		19,862	-
Internal recoveries	-		(1, 324, 429)	-
Amortization of tangible capital assets	43,0	93	38,494	-
Total Expenses	4,446,5	86	1,102	 36,450
Annual Operating Surplus (Deficit)	(42,3	64)	11,893	(3,588)
Less: Debt principle repayment	-		(20,232)	-
Less: Acquisition of tangible capital assets	-		(5,050)	-
Increase (Decrease) in Financial Equity	(42,3	64)	(13,389)	(3,588)
Transfer (to)/from reserves		(2)	(15,770)	-
Transfer (to)/from unfunded amortization	43,0	93	38,494	-
Transfer (to)/from other funds	-		(115)	-
Interfund transfers	21,2	64	(21,264)	-
Surplus/(deficit) from prior year	(62,0	58)	-	 2,274
Total Surplus (Deficit) for the year	\$ (40,0	67) \$	(12,044)	\$ (1,314)

al Street phting	Ports Services	Actuai 2017	Budget 2017	Actual 2016
\$ 10,123	\$ 368,697 \$	2,691,175 \$	2,691,175 \$	2,381,172
-	67,178	1,413,988	1,596,633	1,148,289
-	-	717,980	671,079	688,029
-	5,215	7,162	-	7,282
-	3,000	73,987	20,342	27,057
10,123	444,090	4,904,292	4,979,229	4,251,829
711	25,664	437,165	437,165	394,267
-	21,283	2,650,377	2,539,450	2,424,517
9,397	74,234	2,750,865	2,950,976	2,493,350
-	-	19,862	19,862	19,862
-	-	(1,324,429)	(1,443,805)	(1,297,728)
 -	51,257	132,844	122,748	136,054
10,108	172,438	4,666,684	4,626,396	4,170,322
15	271,652	237,608	352,833	81,507
-	-	(20,232)	(13,668)	(19,454)
-	(177,295)	(182,345)	(585,241)	(16,455)
15	94,357	35,031	(246,076)	45,598
-	(144,270)	(160,042)	181,810	(142,209)
-	51,257	132,844	122,748	136,054
-	-	(115)	-	-
-	(2,572)	(2,572)	-	644
 174	1,131	(58,479)	(58,482)	(98,566)
\$ 189	\$ (97) \$	(53,333) \$		(58,479)

# Sunshine Coast Regional District General Revenue Fund - Environmental Services

General Revenue Fund - Environmental Services Summary Statement of Revenue, Expenses and Transfers Schedule 7

	Re	egional Solid Waste		Refuse Collection		Actual 2017	Actual 2016
Revenue							
Tax requisitions	\$	1,468,325	\$	-	\$	1,468,325 \$	1,421,494
User fees and service charges		2,602,166		838,376		3,440,542	3,336,762
Investment income		7,551		512		8,063	8,898
Other revenue		164,703		-		164,703	269,211
Total Revenue		4,242,745		838,888		5,081,633	5,036,365
Expenses							
Administration		390,850		88,255		479,105	418,716
Wages and benefits		909,858		3,617		913,475	884,498
Operating		3,746,800		692,863		4,439,663	3,714,158
Debt charges - interest		-		-		-	3,097
Amortization of tangible capital assets		45,235		-		45,235	29,628
(Gain) loss on disposal of tangible capital assets		-				-	27,048
Total Expenses		5,092,743		784,735		5,877,478	5,077,145
Annual Operating Surplus (Deficit)		(849,998)	}	54,153		(795,845)	(40,780)
Add: Proceeds from sale of assets		-		-		-	3,400
Less: Debt principle repayment		-		-		-	(26,259)
Less: Acquisition of tangible capital assets		(41,116)	)	-		(41,116)	(60,001)
Increase (Decrease) in Financial Equity		(891,114)		54,153		(836,961)	(123,640)
Transfer (to)/from reserves		96,575		(54,153)	)	42,422	(82,664)
Transfer (to)/from appropriated surplus		-		-		-	39,232
Transfer (to)/from unfunded liability		657,752		-		657,752	141,244
Transfer (to)/from unfunded amortization		45,235		-		45,235	29,628
Transfer (to)/from unfunded loss on asset		-		-		-	27,047
Interfund transfers		-		-		•	(30,847)
Total Surplus (Deficit) for the year	\$	(91,552)	\$	-	\$	(91,552) \$	-

# Sunshine Coast Regional District General Revenue Fund - Public Health Services

General Revenue Fund - Public Health Services Summary Statement of Revenue, Expenses and Transfers Schedule 8

	Cemetery		Pender bour Health Clinic	Actual 2017	Actual 2016
Revenue					
Tax requisitions	\$ 108,467	\$	131,712 \$	240,179 \$	245,249
User fees and service charges	63,153		-	63,153	87,174
Investment income	1,723		441	2,164	2,032
Other revenue	-		-	-	263
Total Revenue	173,343		132,153	305,496	334,718
Expenses					
Administration	22,992		8,672	31,664	43,319
Wages and benefits	46,668		-	46,668	51,612
Operating	43,562		118,040	161,602	179,699
Amortization of tangible capital assets	4,141		-	4,141	4,108
Total Expenses	 117,363		126,712	244,075	278,738
Annual Operating Surplus (Deficit)	55,980		5,441	61,421	55,980
Increase (Decrease) in Financial Equity	 55,980		5,441	61,421	55,980
Transfer (to)/from reserves	(59,799)	)	(5,441)	(65,240)	(60,089)
Transfer (to)/from unfunded amortization	4,141		-	4,141	4,108
Interfund transfers	(322)	)	-	(322)	1
Total Surplus (Deficit) for the year	\$ _	\$	- \$	- \$	-

# Sunshine Coast Regional District General Revenue Fund - Planning and Development Services

Summary Statement of Revenue, Expenses and Transfers Schedule 9

	 Regional Planning	Rural	Planning	Info	ographic ormation ervices		Heritage
Revenue							
Grants in lieu of taxes	\$ 10		-	\$	-	\$	-
Tax requisitions	143,585	7	52,763		-		1,151
Government transfers	5,000		-		-	_	-
User fees and service charges	(9)	)	72,795		18		-
Investment income	588		2,357		82	5	-
Gain on sale of land held for resale	**		-		-		-
Other revenue	608		75,000		2,00	3	-
Total Revenue	149,782	Ş	02,915		3,01	7	1,151
Expenses							
Administration	34,007	1	91,630		-		285
Wages and benefits	92,845	6	646,301		218,65	4	-
Operating	11,275		57,850		52,63	0	-
Internal recoveries	-		-		(338,38)	6)	-
Amortization of tangible capital assets	-		1,323		22,25	4	-
Total Expenses	138,127	3	397,104		(44,84	8)	285
Annual Operating Surplus (Deficit)	11,655	-	5,811		47,86	5	866
Less: Acquisition of tangible capital assets	-		(2,608)	)	(29	1)	-
Less: Net change in land held for resale	-		-		-	·	-
Increase (Decrease) in Financial Equity	11,655		3,203		47,57	4	866
Transfer (to)/from reserves	(9,408)	)	12,951		(69,80	8)	-
Transfer (to)/from appropriated surplus	-		(75,000)	)	-		-
Transfer (to)/from unfunded amortization	-		`1,323 <sup>´</sup>		22,25	4	-
Transfer (to)/from other funds	-		-		-		-
Interfund transfers	(2,247)	)	22,602		(2	0)	-
Surplus/(deficit) from prior year	-	r	-		-	*	<u>2,499</u>
Total Surplus (Deficit) for the year	\$ -	\$	(34,921)	\$	-	\$	3,365

n	House numbering		Building Inspection Services		Economic evelopment	Hillside		Actual 2017	Budget 2017	Actual 2016
\$	-	\$	-	\$	921 \$	-	\$	931 \$	- \$	7,878
Ť	-	Ť	222,550	Ť.,	93,130	4,120	Τ.	1,217,299	1,217,299	1,478,757
	-				-	-		5,000	5,606	-
	38,150		642,757		-	-		753,882	628,943	776,645
	686		3,604		-	-		8,060	-	6,546
	-		-		-	792,867		792,867	-	-
	-		261		-	-		77,872	600	6,867
	38,836		869,172		94,051	796,987		2,855,911	1,852,448	2,276,693
	5,082		138,930		17,949	-		387,883	387,883	373,184
	13,438		466,958		-	-		1,438,196	1,489,383	1,440,844
	161		51,933		211,389	-		385,238	579,312	256,491
	-		-		-	-		(338,386)	(338,386)	(323,979)
	-		17,042		-	-		40,619	19,431	32,660
	18,681		674,863		229,338	-		1,913,550	2,137,623	1,779,200
	20,155		194,309		(135,287)	796,987		942,361	(285,175)	497,493
	-		(2,608)	)	- /	-		(5,507)	(157,402)	(38,470)
	-		-	,	-	133,610		133,610	<u> </u>	15,609
	20,155		191,701		(135,287)	930,597		1,070,464	(442,577)	474,632
	(20,155)	)	(207,192)	)	-	_		(293,612)	236,402	(299,119)
	-	•	-	·	-	-		(75,000)		
	-		17,042		-	-		40,619	19,431	32,660
	-		-		-	(930,597)		(930,597)	(4,120)	(43,964)
	-		(1,551)	)	-	-		18,784	(500)	1,039
	-		-		188,865	-		191,364	191,364	26,116
\$	-	\$	-	\$	53,578 \$	-	\$	22,022 \$	- \$	191,364

General Revenue Fund - Recreation and Cultural Services Summary Statement of Revenue, Expenses and Transfers Schedule 10

	Ha	Pender arbour Pool	S	chool facilities - Joint Use	Sibsons and Area Library		Museum Service	i	alfmoon Bay & Roberts reek Library Service
Revenue									
Grants in lieu of taxes	\$	•	\$	-	\$ -	5	-	\$	5
Tax requisitions		457,411		4,473	702,444		136,176		272,116
Frontage and parcel taxes		70,750		-	-		-		-
Government transfers		750		-	-		-		-
User fees and service charges		117,524		-	-		-		-
Investment income		1,704		149	162		-		-
Other revenue		16,698		-	-		-	_	-
Total Revenue		664,837		4,622	702,606		136,176		272,121
Expenses									
Administration		60,828		2,216	49,980		9,428		14,007
Wages and benefits		316,645		569	6,613		-		-
Operating		134,672		2,815	614,700		126,748		192,605
Debt charges - interest		42,472		-	-		-		-
Amortization of tangible capital assets		94,825		-	49,964		-		-
(Gain) loss on disposal of tangible capital assets		-		-	-		-		-
Total Expenses		649,442		5,600	 721,257		136,176		206,612
Annual Operating Surplus (Deficit)		15,395		(978)	(18,651)		-		65,509
Less: Debt principle repayment		(41,938)	)	-	-		-		-
Less: Acquisition of tangible capital assets		(36,963)	)	-	(42,766)		-		-
Increase (Decrease) in Financial Equity		(63,506)	)	(978)	 (61,417)		-		65,509
Transfer (to)/from reserves		(32,022)	)	(149)	(36,513)		-		-
Transfer (to)/from appropriated surplus		1,395			-		-		-
Transfer (to)/from unfunded amortization		94,825		*	49,964		-		-
Transfer to/ (from) unfunded loss on asset		-		-	-				-
Transfer (to)/from other funds		(216)	)	-	(17,290)		-		-
Interfund transfers		(476)		(131)	65,256		-		(65,505)
Surplus/(deficit) from prior year		- '	,		•		-		1
Total Surplus (Deficit) for the year	\$	-	\$	(1,258)	\$ - 9	5	-	\$	5

	Community Recreation Facilities Service	(	Community Parks		Bicycle and /alking Paths		akota Ridge Recreation Service		Regional Recreation Programs		Actual 2017		Actual 2016
\$	156	\$	_	\$	_	\$	-	\$	_	5	161	¢	133
Ψ	4.589.425	Ψ	1.693.438	Ψ	139,445	Ψ	210,693	Ψ	153,600	Ψ	8.359.221	φ	8,065,341
	1,632,377		-		-		-		-		1,703,127		1,702,802
	11,458		9,152		-		500		_		21,860		35,560
	1,705,308		77,802		-		40,954		680		1,942,268		1.916.800
	25,927		5,897		1,765		1,176		155		36,935		27,172
	330,600		72,990		-		-		1,449		421,737		1,000,087
	8,295,251		1,859,279		141,210		253,323		155,884		12,485,309	1	2,747,895
_													
	743,301		206,444		28,002		26,850		11,643		1,152,699		1,048,046
	2,909,308		766,173		12,386		60,343		918		4,072,955		4,095,557
	1,654,846		492,820		49,358		87,055		151,335		3,506,954		3,536,500
	926,131		57,547		-		60		-		1,026,210		1,035,399
	890,486		266,612		105,948		46,012		-		1,453,847		1,422,061
-	-		-		-		-		-		•		1,817
	7,124,072		1,789,596		195,694		220,320		163,896		11,212,665	1	11,139,380
	1,171,179		69,683		(54,484)		33,003		(8,012)		1,272,644		1,608,515
	(1, 189, 004)		(129,052)		-		(2,335)		-		(1,362,329)	ļ	(1,391,830)
_	(462,879)		(50,483)		(41,695)		-		-		(551,396)		(595,397)
_	(480,704)		(109,852)		(12,789)		30,668		(8.012)		(641,081)		(378,712)
	(359,799)		(180,342)	)	(93,813)		(74,100)		(155)		(776,893)		(975,225)
	-		30,793		952		•		•		33,140		104,839
	890,486		266,612		105,948		46,012		-		1,453,847		1,422,061
	-		-		-		-		-		-		1,818
	(5,576)		(322)		-		-		-		(23,404)		17,290
	(44,407)		(6,889)		(298)		(2,580)		(20)		(55,050)		(150,421)
_	-	_	•	_	-	_	-	*	-		1	_	(41,649)
\$	-	\$	-	\$	-	\$	-	\$	(8,187)	\$	(9,440)	\$	1

Water Utility Summary Statement of Revenue, Expenses and Transfers Schedule 11 For the Years Ended December 31, 2017 and 2016

	Actual	Budget	Actual
	2017	2017	2016
Revenue			
Frontage and parcel taxes	\$ 3,479,280		\$ 3,474,826
Government transfers	2,585,476	2,837,582	649,484
User fees and service charges	4,187,420	4,102,318	3,969,303
Investment income	91,150	-	121,052
Contributed assets	372,413	-	152,190
Other revenue	110,221	46,800	191,251
Total Revenue	10,825,960	10,450,111	8,558,106
Expenses			
Administration	787,684	787,684	656,705
Wages and benefits	2,334,901	2,402,522	2,262,898
Operating	1,794,041	1,693,989	1,640,402
Debt charges - interest	125,397	125,454	126,016
Internal recoveries	(2,352)	-	-
Amortization of tangible capital assets	1,823,422	1,602,369	1,817,375
(Gain) loss on disposal of tangible capital assets	631	-	27,635
Total Expenses	6,863,724	6,612,018	6,531,031
Annual Operating Surplus (Deficit)	3,962,236	3,838,093	2,027,075
Add: Proceeds from sale of assets	10,159	-	-
Add: Proceeds from long term debt	-	4,511,779	69,230
Less: Debt principle repayment	(278,743)	(224,509)	(270,368)
Less: Acquisition of tangible capital assets	(5,084,431)	(11,057,715)	(2,924,293)
Increase (Decrease) in Financial Equity	(1,390,779)	(2,932,352)	(1,098,356)
Transfer (to)/from reserves	(459,090)	1,329,983	(1,125,493)
Transfer (to)/from appropriated surplus	-	-	14,924
Transfer (to)/from unfunded loss on asset	631	-	27,635
Transfer (to)/from unfunded amortization	1,823,422	1,602,369	1,817,375
Transfer (to)/from other funds	25,842	-	342,136
Interfund transfers	(26)	-	21,779
Total Surplus (Deficit) for the year	\$ -	\$ -	\$ -

Sewer Fund Summary Statement of Revenue, Expenses and Transfers Schedule 12 For the Years Ended December 31, 2017 and 2016

		tual 017	Budget 2017	Actual 2016
Revenue				
Frontage and parcel taxes	\$	70,810 \$	70,910 \$	i 70,910
Government transfers		77,953	697,174	129
User fees and service charges	2	05,546	196,995	205,088
Investment income		12,066	-	15,535
Total Revenue	3	66,375	965,079	291,662
Expenses				
Administration		23,552	23,552	23,036
Wages and benefits		75,307	94,020	57,949
Operating	1	09,548	108,824	81,371
Amortization of tangible capital assets		40,280	29,384	39,667
Total Expenses	2	48,687	255,780	202,023
Annual Operating Surplus (Deficit)	1	17,688	709,299	89,639
Add: Proceeds from long term debt		-	278,763	-
Less: Acquisition of tangible capital assets	(1	49,856)	(995,937)	(12,401)
Increase (Decrease) Financial Equity		(32,168)	(7,875)	77,238
Transfer (to)/from reserves		69,519)	(21,509)	(118,142)
Transfer (to)/from unfunded amortization		40,280	29,384	39,667
Transfer to/(from) other funds		17,768	-	1,237
Total Surplus (Deficit) for the year	\$ (	43,639) \$	- \$	

General Capital Fund - Hillside Development Project Summary Statement of Revenue, Expenses and Transfers Schedule 13 For the Years Ended December 31, 2017 and 2016

	 Actual 2017	Budget 2017	Actual 2016
Expenses			
Administration	\$ 17,799 \$	22,673 \$	15,504
Wages and benefits	4,981	24,722	4,556
Operating expenditures	 34,663	37, <u>125</u>	45,288
Total Development Costs	 57,443	84,520	65,348
Less: Operating Revenue			
Water leases	65,685	60,200	60,229
Land leases	17,819	20,200	20,201
Investment income	415	-	527
	 83,919	80,400	80,957
Net development costs	26,476	(4,120)	15,609
Proceeds from sale of land held for resale	900,000	-	-
Total Surplus (Deficit) for the year	\$ 926,476 \$	(4,120) \$	15,609

# Sunshine Coast Regional District Statement of Changes in Reserve Fund Balances

Statement of Changes in Reserve Fund Balances Schedule 14

Bylaw	Purpose	Beginning Balance	Investment Earnings	Contributions / Transfers	Balance at E of Year
	General Government				
495/504	General Administration Capital	\$ 41,127	\$ 457	\$ -	\$ 41,5
648	General Administration Operating	217,588	2,433	105,435	325,4
196	Administration Building	126,604	1,382	73,220	201,2
648	Finance	84,760	540	116,713	202,0
648	Human Resources	188,252	2,032	(17,059)	
504/648	Information Services	71,565	821	52,669	125,0
648	Area D Grant in Aid	3,073	34	-	3,1
648	Electoral Area Services	125,280	1,428	21,206	147,9
648	Corporate Sustainability	46,159	513	44,346	91,0
648	Regional Sustainability	22,784	252	18,364	41,4
	Area B Feasibility Studies	25,640	285	-	25,9
	Area D Feasibility Studies	25,640	285	-	25,9
649/677		33,188	359	18,421	51,9
43/017	Halfmoon Bay Smoke Control	1,527	17		
50	Roberts Creek Smoke Control	11,488	128	(34) (102)	
89/497		753,488	7,437	(320,982)	
578	Gibsons Fire Protection Operating		179		
90		18,361		(9,700)	
	Roberts Creek Fire Protection	680,596	5,919	(373,202)	
91	Halfmoon Bay Fire Protection	172,704	2,033	150,800	325,5
01	Egmont Fire Protection	93,616	1,050	28,661	123,3
92	911 Telephone	395,380	4,442	43,929	443,7
93	SC Emergency Planning	63,817	717	53,610	118,1
	Animal Control	113,477	1,261	23,761	138,4
	Sunshine Coast Transit	181	2	-	1
86/607		458,619	5,215	139,056	602,8
63	Maintenance Facility	164,501	1,830	8,052	174,3
53	Regional Solid Waste Operating	146,464	1,530	(24,502)	123,4
70	Zero Waste Operating	182,704	2,134	23,991	208,8
53	Landfills Operating	221,145	2,182	(101,910)	121,4
54	Refuse Collection Operating	46,109	512	53,641	100,2
15	Pender Harbour Health Clinic	38,571	441	5,000	44,0
55	Cemetery Operating	150,937	1,723	58,076	210,7
81	Regional Planning	52,906	588	8,820	62,3
56/657		212,055	2,357	(15,308)	
04	PIMS Capital	70,889	825	68,985	140,6
	House Numbering	61,736	686	19,469	81,8
95	Building Inspection	322,985	3,604	203,587	530,1
	Community Recreation Facilities	1,869,023	20,348	53,514	1,942,8
	Pender Harbour Pool	137,834	1,488	19,482	158,8
0 0 0 0	School Facilities Joint Use	13,378	149	10,402	13,5
09	Gibsons Library	3,094	162	- 36,352	39,6
	Community Parks	488,572	5,575	158,279	-
\$83	Bicycle & Walking Paths	111,450	1,264		652,4
00				75,193	187,9
	Area A Bicycle & Walking Paths	45,085	501	16,857	62,4
	Regional Recreation Programs	13,956	155	-	14,1
	Dakota Ridge	 105,778	1,176	72,925	179,8
	Total General Reserve Funds	8,234,086	88,451	909,615	9,232,1

# Sunshine Coast Regional District Statement of Changes in Reserve Fund Balances

Schedule 14

Bylaw	Purpose	Beginning Balance	Investment Earnings	Contributions / Transfers	Balance at End of Year
	Water Revenue		-		
488	Regional Water Capital	5,374,926	52,842	53,185	5,480,953
	Regional Water Operating	1,610,708	17,798	(18,960)	1,609,546
498	Regional Water Land	16,894	188	-	17,082
589	North Pender Water Capital	369,535	4,271	100,418	474,224
	North Pender Water Operating	119,191	1,325	-	120,516
	South Pender Water Capital	513,293	5,891	163,561	682,745
	South Pender Water Operating	638,861	7,099	-	645,960
	Total Water Reserve Funds	8,643,408	89,414	298,204	9,031,026
	Sewer Revenue				
512/608	Greaves Road	11,890	132	-	12,022
512	Sunnyside	22,013	245	1,053	23,311
	Jolly Roger	58,188	646	-	58,834
512/608	Secret Cove	37,164	413	-	37,577
	Lee Bay	449,551	4,996	29,747	484,294
512	Square Bay	122,612	1,364	-	123,976
	Langdale	67,223	647	(17,503)	50,367
512/608	Canoe Road	6,681	76	-	6,757
608	Merrill Crescent	7,631	85	1,399	9,115
	Curran Road	70,743	786	5,368	76,897
512/608	Roberts Creek Co-housing	17,482	194	8,611	26,287
608	Lily Lake Village	28,725	319	9,348	38,392
	Woodcreek Park	162,508	1,806	11,354	175,668
668/669	Painted Boat	32,262	358	8,078	40,698
	Total Sewer Reserve Funds	1,094,673	12,067	57,455	1,164,195
	Total Reserve Funds	\$ 17,972,167	<u>\$ 189,932</u>	\$ 1,265,274	<b>\$</b> 19,427,373

# Attachment #2

## Sunshine Coast Regional District 2017 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

# Attachment #3

#### Sunshine Coast Regional District 2017 Schedule of Remuneration and Expenses

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

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

NAME	POSITION	REN	UNERATION	EXPENSES
Falk, Leslie	ALTERNATE DIRECTOR	\$	2,936.21	\$ 257
Hay, Laurella	ALTERNATE DIRECTOR	\$	1,882.70	\$ 36
Inkster, Darren	ALTERNATE DIRECTOR	\$	11,690.34	\$ 791
Joe, Randy	ALTERNATE DIRECTOR	\$	-	\$ -
Julius, Keith	DIRECTOR	\$	-	\$ 87
Lebbell, Mark	DIRECTOR	\$	27,134.74	\$ 4,808
Lewis, Lorne	DIRECTOR	\$	26,291.10	\$ 2,939
Lutes, Alice	ALTERNATE DIRECTOR	\$	639.03	\$ -
Mauro, Frank	DIRECTOR	\$	39,023.03	\$ 12,223
Milne, Bruce	CHAIR	\$	99.80	-
Morton, Michelle	ALTERNATE DIRECTOR	\$	2,004.38	\$ -
Nohr, Garry	DIRECTOR	\$	43,177.99	\$ 13,940
Paul, Alvina	ALTERNATE DIRECTOR	\$	-	\$ -
Paull, Warren	ALTERNATE DIRECTOR	\$	-	\$ 14
Shanks, Mike	ALTERNATE DIRECTOR	\$	779.05	\$ -
Smith, Brian	ALTERNATE DIRECTOR	\$	3,179.57	\$ -
Soohen, Greig	DIRECTOR	\$	121.68	\$ -
Stamford, Kate-Louise	ALTERNATE DIRECTOR	\$	1,653.21	\$ -
Valeriote, Jeremy	DIRECTOR	\$	18,864.54	\$ 1,335
White, Silas	ALTERNATE DIRECTOR	\$	3,589.51	\$ 36
Winn, Ian	VICE CHAIR	\$	30,067.94	\$ 8,238
Wright, K. Douglas	DIRECTOR	\$	9,472.81	\$ -
Accident Insurance:	Policy carried by Regional District on behalf of the Board of Directors			
	Total elected officials, and members of the Board of Directors			
	Α.		\$222,608	\$44,706

#### Sunshine Coast Regional District 2017 Schedule of Remuneration and Expenses

#### 2. Employees

NAME	POSITION	REM	UNERATION	 EXPENSES
Abbott, Codi	Utility Operations Superintendent	\$	91,244	\$ 3,293
Allen, Andrew	Manager, Planning and Development	\$	103,698	\$ 2,580
Boutilier, Kris	Senior Information Technology Coordinator	\$	86,055	\$ 1,164
Cole, Debbie	Manager, Pender Harbour Aquatic and Fitness Centre	\$	75,841	\$ 2,078
Cooper, Robyn	Manager, Solid Waste Services	\$	105,225	\$ 2,646
Crosby, David	Manager, Utility Services - Special Projects	\$	95,327	\$ -
Day, Michael	GM, Infrastructure Services	\$	142,271	\$ 15,981
Dykstra, Gordon	Manager, Transit and Fleet	\$	102,363	\$ 1,072
Eaton, James	Utility Technician II	\$	80,018	\$ 1,573
Fawcett, Trevor	Parks Planning Coordinator	\$	75,197	\$ 780
Hall, Ian	GM, Planning and Community Development Services	\$	129,502	\$ 1,230
Hemstalk, Dan	Utilities Coordinator	\$	89,943	\$ 407
Kimm, Stuart	Utility Technician II	\$	78,279	\$ 758
Legault, Angie	Senior Manager, Administration and Legislative Services	\$	120,964	\$ 5,561
Loveys, Janette	Chief Administrative Officer	\$	178,074	\$ 16,198
Martinez, Jose	Transportation Superintendent	\$	79,525	\$ -
Michael, Robert	Fire Chief, GDVFD	\$	103,667	2,138
Murray, Don	Utility Technician I	\$	77,297	\$ 1,221
Nelson, David	Manager, Information Technology and GIS	\$	98,326	\$ 374
Parker, Gerald	Senior Manager, Human Resources	\$	127,935	\$ 4,215
Perreault, Tina	GM, Corporate Services	\$	136,096	\$ 6,576
Preston, Karen	Manager, Recreation and Community Partnerships	\$	107,131	\$ 1,411
Rafael, David	Senior Planner	\$	93,841	\$ 634
Reid, Sherry	Deputy Corporate Officer	\$	76,481	534
Robinson, Ken	Manager, Facility Services and Parks	\$	102,062	\$ -
Sheridan, Paul Kenneth	Utility Technician II	\$		\$ 1,022
Siao, Yuli	Senior Planner	\$	87,873	\$ 953
Staats, Lesley-Ann	Planner I	\$	78,380	\$ 1,876
Stoker, Lindsay	Human Resources Advisor	\$	92,931	\$ 3,551
Trent, Cheryl	GIS Administrator	\$	77,010	\$ 1,368
Vanstrepen, Sean	Utility Technician Coordinator	\$	100,716	\$ 3,595
Vanvelzen, Allen	Facility Services Coordinator	\$	84,580	\$ 255
Viitanen, Bryce	Systems Analyst	\$	83,477	\$ 1,764
Walkey, Shane	Manager, Utility Services	\$	99,024	\$ 70
Whittleton, Allen	Chief Building Official	\$	80,360	\$ 2,068
Wong, Bess	Manager, Purchasing and Risk Management	\$	109,667	1,027
Zacharias, Sara	Manager, Financial Services	\$	109,237	4,441
Zayshley, Dynie	Fleet Maintenance Supervisor	\$	76,107	483
Consolidated total of empl	oyees with remuneration of \$75,000 or less		\$9,072,821	126,166
	Total: Employees B.		\$12,795,120	\$221,064

#### Sunshine Coast Regional District 2017 Schedule of Remuneration and Expenses

#### 3. Reconciliation

Total remuneration - elected officials, and members of the Board of Directors	Α.	222,608
Total remuneration - employees	В.	12,795,120
Subtotal (Balanced to T4's, T4A's plus Box 70-Municipal Officer expense allowance)		13,017,728
Reconciling Items:		
2017 Wages, benefits and leave accruals	(1,101,205)	
2018 Wages, benefits and leave accruals	947,887	
Employer contributions for EI, CPP, MSP, MPP and non-taxable benefits	2,811,743	
WorkSafe BC premiums	392,780	
Wages capitalized as tangible capital assets	(331,687)	
Other adjustments such as post-employment benefits, severance, third party payments	87,978	
		2,807,496
Subtotal after reconciling items		15,825,224
Total per Consolidated Financial Statements (Note 20 - Expense and Expenditure by Object)		15,825,224
Variance		-

# Attachment #4

## Sunshine Coast Regional District 2017 Statement of Severance Agreements

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

There were no severance agreements made between the Sunshine Coast Regional District and its employees during fiscal year 2017.

Attachment #5

## Schedule of Payments To Suppliers of Goods and Services

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

1. Consolidated total paid to suppliers who received aggreg (Detail Follows):	rate payments exceeding \$25,000 \$	22,552,192
Supplier Name	Aggregate amount paid to supplier ex	xceeding \$25,000
1141444 B.C. Ltd. dba Coast Climate Control		38,220
Aecom Canada Limited		77,786
Airspan Helicopters Ltd		94,589
Alfred Horie Construction Co Ltd		241,452
All-Clear Traffic Control		118,447
Andrew Curtiss Contracting		35,351
AON Reed Stenhouse Inc		374,045
Associated Fire Safety Equipment		665,257
BA Blacktop Ltd - Sechelt		104,729
BC Ferry Services Inc		40,751
BC Hydro		693,079
BDO Dunwoody LLP		31,144
City Transfer		88,952
Canada Savings Bonds		32,330
Canadian Mattress Recycling		36,980
Carla Parr-Pearson		25,980
Chevron Canada Limited		327,817
Cleartech Industries Inc.		70,001
Coast Reporter		58,629
Columbia Fuels		108,209
Corix Utilities Inc		103,742
Corix Water Products LP		151,882
Corporate Express Canada Inc		46,391
Direct Disposal Corp		1,102,172
Dragons' Den Janitorial Ltd		90,741
Eastlink		89,704
ECOfluid Systems Inc		56,700
E-Comm		102,970
ESRI Canada		213,048
Facility Condition Assessment Portfolio eXperts Canada Ltd.		33,600
Flocor		58,855
FortisBC-Natural Gas	4	94,224
Fred Surridge Ltd		103,887
Gibsons Building Supplies		58,835
Gibsons Disposal Ltd		368,792
Gold Key Sales and Lease Limited		42,372
Great Asian Team		58,779
Greater Vancouver Regional District		52,539
Green Wave Marine Services Inc.		123,595
GRIPS		115,602
Guillevin International Co.		173,013
Hach Sales And Service Canada Lp		52,867
Hub Fire Engines & Equipment Ltd		544,684
In Situ Consulting		53,195
Indian Isle Construction (1982) Ltd		253,572
Insurance Corporation of British Columbia		112,640
Jenkins Marzban Logan Llp		28,031
Justice Institute of BC		43,736
Keats Island Construction And Services Ltd		46,128
KLA Engineering Ltd.		31,203
Maxxam Analytics		106,148
Medical Services Plan Billing		253,978
Mercury Transport Inc		103,316
Michael or Donna Dunn		37,110
Micro Com Systems Ltd		26,307
Minister of Finance		109,201
		100,201

#### Sunshine Coast Regional District 2017 Schedule of Payments To Suppliers of Goods and Services

Supplier Name	Aggregate amount paid to supplier exceeding \$25,00
Municipal Insurance Association of BC	144,9
Municipal Pension Plan	1,986,84
Murdy & Mcallister	31,64
NB Contracting Ltd	144,41
Neptune Technology Group	3,820,48
New West Gypsum Recycling (BC) Inc.	42,16
Noite Contracting	47,44
Dison Electric Ltd	58,03
Onsite Engineering Ltd	
Opus Daytonknight Consultants Ltd	111,50
OSRAM Ltd.	26,7
Pacific Blue Cross	35,43
	1,136,19
Pacific Mattress Recycling Inc	32,0
Parkland Refining (BC) Ltd. Parsons Inc	88,2
	27,3
Peninsula Septic Tank Service Ltd.	25,8
Receiver General For Canada	3,348,50
Rocket Appliance	40,3
Salish Soils Inc.	332,1
Sechelt Indian Band	164,9
Sechelt Insurance Ag (1987) Ltd	49,2
SHI Canada Ulc	38,4
Shy's Forest Products Ltd	27,7
Sicotte Bulldozing Ltd	471,7
Softchoice Corporation	27,2
South Coast Ford Sales	42,1
Stanton Hoeing Ltd	60,2
Star-Tek Industrial Services Ltd.	188,2
Swanson's Ready Mix Ltd	40,5
Swich Services Inc	39,6
Telus	69,0
Telus Mobility	40,7
Temp-Pro Refrigeration Ltd.	32,7
Town of Gibsons	113,0
Unifor Local #466	84,9
Unifor National	73,3
Unit4 Business Software	175,3
Univar Canada Ltd	92,4
Waterhouse Environmental Services Corporation	145,6
Waterline Resources Inc	28,6
Western Geotechnical Consultants Ltd	32,0
Wolseley Canada Inc	87,3
Workers' Compensation Board	410,9
XCG Consultants Ltd	97,1
Xerox Canada Ltd	60,7
YMCA of Greater Vancouver	69,8
Total aggregate amount paid to suppliers exceeding \$25,000	\$ 22,552,19
2. Consolidated total paid to suppliers who received aggregrate	payments of \$25,000 or less: \$ 3,035,39
······································	

Consolidated total of grants exceeding \$25,000	\$ 2,693,480
Consolidated total of contributions exceeding \$25,000	 -
Consolidated total of all grants and contributions exceeding \$25,000	\$ 2,693,480

#### Sunshine Coast Regional District 2017 Schedule of Payments To Suppliers of Goods and Services

#### 4. Reconciliation:

Accounts Payable Year to Date Paid:	\$ 28,546,840
Total of aggregate payments exceeding \$25,000 paid to suppliers	22,552,192
Consolidated total of payments of \$25,000 or less paid to suppliers	3,035,399
Consolidated total of all grants and contributions exceeding \$25,000	2,693,480
Total expenses paid to Directors (see detail on schedule of remuneration and expense)	44,706
Total expenses paid to Employees (see detail on schedule of remuneration and expense)	 221,064
Balanced to Accounts Payable Year to Date Paid Report	\$ 28,546,840
Reconciling items*	 See Note Below
Total per Statement of Revenue and Expenditure (Statement of Operations)	37,120,576
Variance*	\$ (8,573,736)

#### \*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:

\*GST/HST rebate and input tax credits

\*Bank charges and interest

\*Transfers

\*Work in progress

\*Inventory

\*Prepaid accounts

\*Accruals

Tina Perreault Chief Financial Officer

# Attachment #6

## Sunshine Coast Regional District 2017 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

Bruce Milne Chair

June 28, 2018

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

TO:	Corporate and Administrative Services Committee – June 28, 2018
AUTHOR:	Janette Loveys, Chief Administrative Officer Tina Perreault, General Manager, Corporate Services / Chief Financial Officer
SUBJECT:	SYIYAYA RECONCILIATION PROJECT - FINANCIAL ASSISTANCE REQUEST

н

#### **RECOMMENDATION(S)**

THAT the report titled sylyaya Reconciliation Project – Financial Assistance Request be received;

AND THAT the Board provide direction as to options for assistance of the project.

### BACKGROUND

At the April 12, 2018 Planning and Development Committee, former shishálh Nation Chief Feschuck and former District of Sechelt Mayor Cameron Reid made a presentation to the Sunshine Coast Regional District Board requesting support for a community reconciliation project based on the conclusion of the Truth and Reconciliation report. The following resolution was adopted at the April 26, 2018 Board Meeting:

### 136/18 **Recommendation No. 2** sylyaya Reconciliation Project

THAT the delegation materials regarding the sylyaya Reconciliation Project be received;

AND THAT the Sunshine Coast Regional District (SCRD) provide support for the collaborative sylyaya Reconciliation Project;

AND FURTHER THAT staff report to a future Committee meeting regarding options for the SCRD to support the Reconciliation Project.

Correspondence, received May 14, 2018, from organizers of the syiyaya Reconciliation Project requests financial assistance for the project and includes the proposed budget (Attachment A). The project was officially launched on April 25, 2018 at the shíshálh longhouse.

The purpose of this report is to provide the Board funding options for consideration of supporting the sylyaya Reconciliation Project.

#### DISCUSSION

The projects for the syiyaya Reconciliation Project are as follows:

- Four Cultural Workshops
- One Totem Pole Carving
- Four Blanket Weaving Workshops
- Filming this project with the view of making a documentary

Each of these projects have different timelines, for example, the tree for the totem needs to cure and will not be ready until 2019 or 2020. The remaining projects will occur throughout this period and funding could be provided incrementally over the duration of the project versus a lump sum.

In addition to any funding support for the syiyaya Reconciliation Project, the SCRD is committed to understanding our First Nations' Cultures and would actively participate in any opportunity for educational or shared cultural gatherings. This aligns with the key objectives and success indicators of the Boards 2015-2018 Strategic Plan.

There are two possible funding streams available based on the Regional District's legislative framework and are as follows:

#### Option 1

The 2018 Rural Areas' Grant-in-Aid process has now completed. The following balances are remaining for each function:

Function	121	122	123	126	127	128	129
	Area A	Area B	E&F	GGCP	Area D	Area E	Area F
Discretionary Balance	\$6,269	\$10,744	\$100	\$3,250	\$3,877	\$7,586	\$55

If there was a desire to fund portions of the project in future years, motions to include these amounts in the 2019 and 2020 Budget could be made. These amounts would then be taxed in those years and would require an amendment to the 2018-2022 Financial Plan.

#### Option 2

Funding for 2018 could also be provided through General Government – Administration, which all areas participate into. This function doesn't have a specific budget line item for providing community grants, however, based on the current year-to-date variance, it could sustainably fund up to \$7,500.

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

As no date was received in the correspondence from the sylyaya Reconciliation Project for receipt of financial assistance, staff suggest that should the Board choose to provide assistance that the payment follow the Rural Areas' Grant-in-Aid payment policy date of August 15, 2018.

#### STRATEGIC PLAN AND RELATED POLICIES

Supporting the syiyaya Reconciliation Project directly links to the Boards Strategic Priority of "Enhance collaboration with the shíshálh Nation", as well as facilitates community development and partnerships; capturing the intent of the SCRD Vision statement *"A community for all generations connected by our unique coastal culture, diverse economy and treasured natural environment".* 

#### CONCLUSION

Former shishalh Nation Chief Feschuck and former District of Sechelt Mayor Cameron Reid made a presentation to the Sunshine Coast Regional District Board requesting support for a community reconciliation project based on the conclusion of the Truth and Reconciliation report. Correspondence, received May 14, 2018, from organizers of the sylyaya Reconciliation Project requests financial assistance for the project and includes the proposed budget.

The SCRD Board resolved to support collaboration for the project and options for funding have been presented for the Committee's consideration.

Attachment A: Correspondence from the sylyaya (friends and family) Reconciliation Project dated May 14, 2018

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO	X – J. Loveys	Other	



# syiyaya (friends and family) Reconciliation Movement

May 14, 2018

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

Attention: Chair and Board of Directors of SCRD

## Re: syiyaya (friends and family) Reconciliation Movement

SCRD RECEIVED MAY 1 5 2018 CHIEF ADMINISTRATIVE OFFICER

This reconciliation movement is a vision of former Chief Garry Feschuk and is in thinking with the conclusion of the Truth and Reconciliation Report, where there are 94 Calls to Action to be implemented.

For the First Nations people affected by the Residential Schools issues to be addressed and move forward with reconciliation a concentrated effort must be made within the entire community. Former Chief Feschuk and others believe the time is right to move forward on a project of reconciliation as described below.

- Four Cultural Workshops
- One Totem Pole Carving
- Four Blanket Weaving Workshops
- Filming this project with the view of making a documentary

We have also made presentations to the District of Sechelt and the Sechelt Indian Band, all of whom are supportive. Attached is our initial budget.

We appreciate your support of this work to date and are now requesting that you review this movement with your board and determine if you may be able to provide us with financial assistance.

Dang telter.

(Garry Feschuk) former Chief shíshálh Nation

Contact for more information:

(Cameron Reid) former Mayor District of Sechelt

Nancy &/or John Denham 4705 Laurel Ave. Sechelt, B.C. V0N 3A2

604-885-7373

## **BUDGET RECONCILIATION MOVEMENT MAY 2018**

### EXPENSES

TOTAL		\$191, <b>#</b> 00.00
Contingency		<u>17,400.00</u>
Miscellaneous		5,000.00
Co-Coordinator		30,000.00
Film		50,000.00
Celebration		5,000.00
Cultural Workshops	(4 x \$2,000.00)	8,000.00
Material Teaching	(4 x \$1,000.00) (4 x \$1,000.00)	4,000.00 4,000.00
Blanket Weaving	(4 x \$8,000)	32,000.00
Teaching Set Up		3,000.00
Totem Pole 30 feet		\$30,000.00 3,000.00

# SUNSHINE COAST REGIONAL DISTRICT STAFF REPORT

**TO:** Corporate and Administrative Services Committee – June 28, 2018

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

SUBJECT: YOUTH PROGRAMS AND RESTORATIVE JUSTICE GRANTS

#### RECOMMENDATION(S)

# THAT the report titled Youth Programs and Restorative Justice Grants be received for information.

#### BACKGROUND

The Sunshine Coast Regional District (SCRD) has through various functions of its budget granted funding to Community Schools for youth programs and restorative justice programs.

At budget the March 9, 2017 Board Meeting the following resolution was adopted:

#### 096/17 Recommendation No. 8 Community School Youth Programs

THAT staff report to a future Corporate and Administrative Services Committee meeting as to how youth programs and restorative justice funding is being used by the community schools, specifically whether funds have been used for salaries to allow teachers to attend restorative justice programs.

#### DISCUSSION

Staff have reviewed budget submissions from the community schools from 2017 and 2018 and did not find any notation of funding being used to pay salaries for teachers to attend restorative justice programs.

Halfmoon Bay-Chatelech Community School is specifically funded through Rural Areas' Grantin-Aid [125] for Restorative Practices and suggests the use of approved funding for 2018 as follows:

2018 Halfmoon Bay-Chatalech Community School			
\$10,000.00	Restorative Justice funded from Function 125		
(\$4,300.00)	Wages and Benefits Restorative Practices/Restitution		
(\$6,649.79)	Restorative Practice / Restitution Project Expense		

Pender Harbour Community School Society presented a 208 budget request for "Pender Harbour Youth Restitution and Youth Drop-in Activities. This program was approved for \$10,000 from Regional Recreation [670] for use as described below (excerpt from 2018 budget request):

Coordinate the Youth Restitution Program in conjunction with SC RCMP and BC Youth Justice Service Restitution Program to provide supervision and guidance, direct support, education and referrals to youth and community members involved.

Assistance in completion of Community Service hours is key to dispute resolution. Examples of youth involvement coordination include:

Trash pick up & graffiti removal Gardening and yard work for seniors Habitat for Humanity projects Connecting youth with adult and peer mentors Attending workshops/meetings (e.g., Mind Up, VCMH sessions)

Provide a variety of drop-in activities to offer an outlet for youth to gather in a safe and supportive environment, such as:

Sport nights 2-3 times a week throughout the school year Summer outdoor sports for families and youth Movie & pizza nights and summer activities in Egmont Supervision at school dances and organizing potluck dinners Support other community initiatives (e.g., Community Club Youth Group, Pender Harbour McCreary youth group, and others)

In 2018, the anticipated number of youth supported will be between 13-18 with approx. 375 hours of overall support provided.

Sechelt Community School Society, Gibsons and Area Community School and Roberts Creek Community School use funding for programs offered at drop-ins and do not reference use of funding for Restorative Practices.

#### STRATEGIC PLAN AND RELATED POLICIES

The SCRD facilitates community development and ensures financial sustainability by supporting Community Partners and Stakeholders through grants of assistance within the SCRD's approved Financial Plan.

#### CONCLUSION

The SCRD has through various functions of its budget granted funding to Community Schools for youth programs and restorative justice programs. Over the past two years budget submissions have not included reference to funding teachers' salaries to attend training sessions, only for the costs of conducting the training sessions and programs. This report is provided for information purposes.

Reviewed by:			
Manager		Finance	
GM		Legislative	
CAO	X-J. Loveys	Other	



Member of Parliament West Vancouver - Sunshine Coast - Sea to Sky Country

May 28, 2018

Sunshine Coast Regional District 1975 Field Road Sechelt, BC VON 3A1 JUN - 1 2018 S.C.R.D.

CHIEF ADMINISTRATIVE

SCRD

TIVED

To the Chair and Board of Directors,

On April 2, 2018, the governments of Canada and British Columbia announced the signing of a bilateral agreement to make \$3.9 billion in federal funding available over the next decade for infrastructure projects across British Columbia.

Today, British Columbia will start accepting applications from local governments and First Nations for the new Environmental Quality Program, which provides funding for improvements to community drinking water, waste water and storm water infrastructure. Applications for funding under the Environmental Quality Program can be submitted through the Investing in Canada Infrastructure Program-British Columbia (ICIP-BC) website at <u>www.gov.bc.ca/Investing-in-Canada-Infrastructure-</u> <u>Program</u> as of May 31, 2018, and will be accepted until August 29, 2018. Approved projects will be made public in the spring of 2019.

Here are your contacts for further information or assistance:

In Ottawa, Morgan McCullough: pam.goldsmith-jones.a2@parl.gc.ca

For West Vancouver-Sea to Sky Corridor, Ravneet Minhas: pam.goldsmith-jones.c1c@parl.gc.ca

For the Sunshine Coast, Lucie McKiernan: pam.goldsmith-jones.c1b@parl.gc.ca

It is very helpful to us if you could please copy our office on your application submission.

Sincerely,

P. Goumith - T

Pamela Goldsmith-Jones, M.P. West Vancouver-Sunshine Coast-Sea to Sky Country

> Confederation Building, Room 583 Ottawa, ON K1A 0A6 Tel: 613 947 4617 Fax: 613 947 4620 Tel: 604 913 2660 Fax: 604 913 2664

> > pam.goldsmith-jones@parl.gc.ca www.pgoldsmithjones.ca