#### COMMUNITY WORKS GAS TAX GRANT

Department	Finance	Policy No.	0340-68
Section	Grants	Date Approved by Board	December 17, 2021
Repeals	RBAC Funding Policies	Board Resolution #	RD/21/12/08 (17)

Amended	April 10, 2025	Board Resolution #	RD/25/04/27
Amended		Board Resolution #	
Amended		Board Resolution #	

Repealed		Board Resolution #	
----------	--	--------------------	--

#### 1. Purpose

1.1 The Community Works Gas Tax Grant policy establishes clear guidelines for the Rural Budgets Administration Committee (RBAC) for the distribution of financial assistance provided through the Community Works Fund (CWF) while ensuring compliance with the eligibility criteria and terms set out in the Administrative Agreement on Federal Gas Tax Fund in BC (Gas Tax Agreement – April 1, 2024), which provides the administrative framework for the delivery of the Canada Community Building Fund (formerly Gas Tax Fund).

# 2. Scope

2.1 This Policy applies to RBAC, PRRD and all external organizations eligible for consideration of funding via grants from the Community Works Gas Tax fund.

#### 3. Definitions

- 3.1 Canada Community-Building Fund: refers to predictable, long-term and stable funding to local governments in British Columbia for investment in infrastructure and capacity building projects that support local priorities.
- 3.2 Community Works Fund: refers to the program stream established under the Canada Community-Building Fund for the transfer of annual federal revenues to local governments in British Columbia.
- 3.3 *Fixed Equipment:* refers to any piece of property which, when installed in a facility for continuing use in connection with the facility, is considered a permanent part of the facility and cannot be reasonably removed without affecting the structural integrity of the facility, including its utility or ventilation systems.
- 3.4 *Grant Contribution:* refers to non-repayable funds disbursed or given by one party, often a government or other organization, to a recipient for a particular purpose.

- 3.5 *Infrastructure:* refers to municipal or regional, publicly or privately owned tangible capital assets primarily for public use or benefit.
- 3.6 *Not-for-Profit Society:* refers to an organization which is not driven by profit, who is registered and in good standing with the Societies Act of BC.
- 3.7 Public Use or Benefit: refers to accessibility to the public and not limited to a private membership, or confers a tangible benefit on a sufficiently large segment of the public or community.
- 3.8 Rural Budgets Administration Committee: refers to a Standing Committee of the Regional Board comprised of the Electoral Director from each Electoral Area in the Peace River Regional District who has the authority, delegated to them by the Regional Board as per 'Rural Budgets Administration Bylaw No. 1166, 1998', to administer the rural budgets identified in Bylaw 1166 and approved in the current PRRD Five Year Financial Plan Bylaw.

#### 4. Policy

- 4.1 RBAC is responsible for the investment of Community Works Fund (CWF) allocations granted to support capital and capacity building infrastructure projects that primarily support public use or benefit.
- 4.2 RBAC resolution to the Board is required for projects relating to an asset not owned by a local government. The resolution must confirm that the project meets the following four criteria:
  - The Board has identified the project as a regional or municipal priority within a longterm capital investment plan;
  - b) The Board has not prioritized the 3rd party project over a local government owned priority project;
  - c) The project is supported by asset management planning;
  - d) Project meets minimum outcomes reporting threshold of \$25,000 of CWF investment.
- 4.3 RBAC resolution to the Board is required for projects relating to an asset not owned by a local government. The resolution must confirm that the project meets the following four criteria:
  - e) The Board has identified the project as a regional or municipal priority within a longterm capital investment plan;
  - f) The Board has not prioritized the 3rd party project over a local government owned priority project;
  - g) The project is supported by asset management planning;
  - h) Project meets minimum outcomes reporting threshold of \$25,000 of CWF investment

## 4.4 Eligibility Criteria:

RBAC is to determine eligibility in accordance with the Eligibility Framework established by the CWF agreement by use of the three-step process provided below, represented as steps a, b, and c:

- a) **Eligible Recipients** Must meet the definition of an "Ultimate Recipient" set in the Gas Tax Agreement (GTA) as follows:
  - i. a Local Government or its agent (including its wholly owned corporation);
  - ii. a non-local government entity, including for-profit, non-governmental and not-for-profit organizations, on the condition that the Local Governments has indicated support for the project through a formal resolution of its Board and that the entity receiving funds delivers a service typical of local government.
  - iii. TransLine, BC Transit, and Islands Trust.
- b) Eligible Project Categories Funds must be applied towards the eligible expenditures of an eligible project as set in the GTA which stipulates that eligible investments are those associated with acquiring, planning, designing, constructing or renovating a tangible capital asset, or strengthening the ability of local governments to improve local and regional planning and asset management, and associated joint communications activities or federal signage. Eligible categories are listed below and full description of the categories can be found in Appendix A of this policy.

Productivity and Economic Growth			
Local Roads and Bridges	Public Transit		
Active Transportation	Short-sea Shipping		
Regional and Local Airports	Short-line Rail		
Broadband Connectivity			
Clean Env	rironment		
Drinking Water Wastewater Solid Waste	Community Energy System Brownfield Redevelopment		
Strong Cities ar	nd Communities		
Sport Infrastructure	Fire Halls & Fire Trucks		
Recreational Infrastructure	Tourism Infrastructure		
Cultural Infrastructure	Resilience		
Capacity	Capacity Building		
Asset Management			
Long-term Ir	nfrastructure		
Integrated Community	Integrated Community Sustainability Planning		
Housing Needs Report			

c) **Public Use or Public Benefit** – Projects must primarily support public use or public benefit. If "yes" is the answer to each of the following questions, then the criteria for public use or benefit is met. If not, then consideration should be given to whether the project provides sufficient public use or benefit.

#### i. Public Use:

- Does the proposed project primarily provide a service that is available or open to the public?
- Does the proposed project result in a service that is not limited by private membership?
- Does the proposed project primarily result in a publicly owned asset or deliver a public service that a local government traditionally provides?

#### ii. Benefit:

- Does the project provide a service that is a tangible benefit that aligns with the national outcomes of productivity and economic growth; a clean environment; or strong cities and communities?
- Does the project result in a service that benefits a sufficiently large segment of the public or community?

## 4.5 <u>Application Criteria:</u>

- a) Applications are accepted on a continuous intake throughout the year from January 1st to December 31st.
- b) A grant application form must be completed and must include a project budget and a copy of the applicant's most recent financial statements.
- c) The applicant and the PRRD must enter into an agreement that sets out the commitments of both parties for the use of funds, reporting project outcomes, public access to the infrastructure, and access to documentation for audit purposes.
- d) Applications must include a quotes to support costs.

## 4.6 Disbursement of Funds:

- a) Grant contributions are payable through a reimbursement process that requires the submission of a claim form and supporting documentation to prove the recipients expenses paid towards the project.
- 4.7 Grant recipients will be required to recognize the Regional District, and under certain conditions the federal government, for their grant contribution.

Affiliated	
Procedure	

# Appendix A - Examples of Eligible CWF Projects

Category	Description	Examples	Exclusions
Local Roads, Bridges and Active Transportation	New construction, upgrading, repurposing, life extension or safety- related improvements on local roads and bridges.  Planning activities are also eligible.	New construction and rehabilitation of local roads, bridges, cycling lanes, sidewalks multi-use paths. Intelligent Transportation systems. Additional capacity for high occupancy transit lanes, grade separations, interchange structures, tunnels, intersections and roundabouts.	Rolling stock purchases.
Drinking Water	New construction, upgrading, repurposing or life extension of infrastructure that supports drinking water conservation, collection, treatment and distribution systems.  Planning activities are also eligible.	Drinking water treatment infrastructure. Drinking water distribution system (including metering).	Generators or other equipment that are not fixed assets.
Wastewater & Stormwater	New construction, upgrading, repurposing or life extension of	Wastewater collection systems and or wastewater treatment facilities or systems.	Generators or other equipment that are not fixed assets.

infrastructure that	Separation of combined sewers	Lagoon sludge removal.
supports wastewater and	and or combined sewer	
stormwater collection,	overflow control, including real-	The acquisition of equipment
treatment, and	time control and system	and monitoring measures are
management systems.	optimization.	ineligible as standalone items.
		They can be eligible if part of a
Planning activities are also	Separate storm water collection	larger project.
eligible.	systems and or storm water	
	treatment facilities or systems.	
	Wastewater sludge treatment	
	and management systems.	
	0 1 1 1 1 1	
	Construction or restoration of	
	naturalized water retention or	
	detention systems (naturalized	
	stormwater ponds, wetlands,	
	and coastal restoration).	
	Construction of stormwater	
	management ponds.	
New construction,	Solid waste diversion projects	
upgrading, repurposing, or	including recycling, composting	
life extension of	and anaerobic digestion	

Solid Waste	infrastructure that supports solid waste management systems. This also includes rolling stock	facilities that are clearly linked to a solid waste management plan or sustainability plan.	Individual residential work.
	and collection bins where required to support collection or processing of waste.  Planning activities are also eligible.	Solid waste disposal projects including thermal processes, gasification, and landfill gas recovery.  Solid waste disposal strategies that reduce resource use that are clearly linked to a solid waste management plan or sustainability plan.	
Public Transit	New construction, upgrading, repurposing or life extension of infrastructure that supports a shared passenger transport system that is available for public use, including the purchase of rolling stock. Planning activities are also eligible.	Transit infrastructure such as rail and bus rapid transit systems, and related facilities.  Buses, rail cars, ferries, Paratransit vehicles, and other rolling stock and associated infrastructure.  Intelligent Transport Systems such as fare collection, fleet management, transit priority signaling, and real time traveler information system at stations and stops.  Related capital infrastructure including bus lanes, streetcar and trolley infrastructure, storage and maintenance	Licensing fees for software supporting traffic management systems or ITS.

		T	_
		facilities, security enhancement,	
		and transit passenger terminals.	
	New construction,	New fire hall (building) for housing fire- fighting apparatus	
	upgrading, repurposing, or	and staff (may include attached	
Fire Halls and	life extension of fire halls. The purchase of fire tucks	dorms, basic training facilities and administration areas).	Unfixed assets such as personal protective
Fire Trucks	as a stand-alone project is	Retro-fit and modernization of	equipment and
THE TRUCKS	eligible.	existing firehalls and attached building space.	communication devices.
	Planning activities are also	Acquisition of a fire-truck as a	
	eligible.	capital asset as a stand-alone	
		project.	
		Renewable electricity	
		generators.	
	New construction,	Electric vehicle	
	upgrading, repurposing or	infrastructure/fleet vehicle	
	life extension of	Conversion.	Individual residential work.
	infrastructure that	Hydrogen infrastructure	
Community	generates energy or	(generation, distribution,	Rebate programs for
Energy Systems	increases energy	storage).	individual citizens or local
	efficiency.	Wind/solar/thermal/geothermal	businesses.
		energy systems.	
	Planning activities are also	Alternative energy systems that	
	eligible.	serve local government	
		infrastructure.	

Sport Infrastructure	New construction, upgrading, repurposing, or life extension of amateur sport facilities.  Planning activities are also eligible.	Retrofit of local government buildings and infrastructure not captured in any other eligible category.  Sport infrastructure for community public use. Sport infrastructure in support of major amateur athletic events.	Facilities that are home to professional sports teams and ineligible for funding.
Recreation Infrastructure	New construction, upgrading, repurposing or life extension of recreational facilities or networks.  Planning activities are also eligible.	Large facilities or complexes which support physical activity such as arenas, gymnasiums, swimming pools, sports fields, tennis, basketball, volleyball or other sport specific courts, or other facilities that have sport and/or physical activity as a primary rationale.  Networks of parks, fitness trails and bike paths and hiking trails, not primarily used to supplement road use.	Private facilities and religious sites.
Cultural Infrastructure	New construction, upgrading, repurposing, or	Museums.	Private facilities and religious sites.

	life extension of	The preservation of designated	Public art installations.
		The preservation of designated	Public art illstallations.
	infrastructure that	heritage sites.	
	supports the arts and/or	Local government owned	
	heritage culture. Planning	libraries and archives.	
	activities are also eligible.	Facilities for the creation,	
	Restoring or preserving	production, and	
	designated heritage sites	presentation of the arts	
	that are recognized by:	Infrastructure in support of the	
	UNESCO;	creation of a	
	The Canadian government,	cultural precinct within an	
	as per the national federal	urban core.	
	register of historic places;		
	or	Community centers that offer	
	A provincial, territorial or	programming to the community	
	local government.	at large, including all segments	
		of the population, including	
		Friendship Centers.	
		·	
	New construction,		
	upgrading, repurposing, or		
	life extension of	Commention	Duit ata faciliti a and caliniana
Tourism	infrastructure that attracts	Convention centers.	Private facilities and religious
Infrastructure	travelers for recreation,	Exhibition hall-type facilities.	sites.
	leisure, business or other	Visitor centres.	Public art installations.
	purposes. Planning		
	activities are also eligible.		
	activities are also eligible.		

Regional & Local Airports	New construction, upgrading, repurposing, life extension or safety- related improvements to aeronautical and/or non- aeronautical infrastructure at regional, local, or remote airports.  Planning activities are also eligible.	Resurfacing runways, taxiways, aprons, parking lot and ramps; Installing navigational aids and runway lighting; Designing, constructing and/or rehabilitating an aircraft hangar or shed.  Replacing or upgrading airport drainage work.  Infrastructure associated with floatplane or seaplane docks.	Airports included in the National Airports System, as per National Airports Policy, 1994. Airports owned by Transport Canada. Any investments that are eligible under Transport Canada's Trade and Transportation Corridors Initiative (TTCI).
Brownfield Redevelopment	Remediation or decontamination and redevelopment of a brownfield site within municipal boundaries, where the redevelopment includes:  The construction of public infrastructure as identified in the context of any category under the CCBF;  The construction of publicly owned social housing with funding from other funds; or the construction of a public park for municipal use.  Planning activities are also eligible.	Installing geotextiles or other barriers to obstruct the migration of contaminants before building a new recreation facility.  Installation of a monitoring system.  Pumping and treating contaminated groundwater prior to the construction of a new park.  Design and construction of a long-term monitoring system for a remediated brownfield site.  Relandscaping/restoration of natural landscape of wetlands.	Ongoing monitoring costs.

Resilience (formerly Disaster Mitigation)	New construction, modification, reinforcement or relocation of public infrastructure. Planning activities are also eligible.	Construction, modification or reinforcement of structures that protect from, prevent or mitigate potential physical damage resulting from extreme natural events, and impacts or events related to climate change.  Modification, reinforcement or relocation of existing public infrastructure to mitigate the effects of and/or improve resiliency to extreme national events and impacts or events related to climate change.	Medical or educational facilities. The relocation of communities.
Broadband Connectivity	New construction, upgrading, repurposing, or life extension of infrastructure that provides internet access to residents, businesses, and/or institutions in	Technologies such as fiber optics, wireless, cable, DSL and satellite.  Laying fiber optic cable to bring broadband Internet access to a community.	Investments on private property (e.g., connecting dwellings to fiber optic cable).

	Canadian communities.	Installing servers, towers,	
	Planning activities are also	repeaters, and other elements	
	eligible.	of an Internet backbone.	
		Installing receivers, dishes, and	
		other assets to expand satellite	
		capacity for community use.	
		Laying fibre optic cable to	
		enable households, businesses,	
		and institutions to connect to an	
		Internet backbone.	
	New construction,	Upgrading a dock's laydown	
	upgrading, repurposing, or	areas to improve safety and	
	life extension of the	reduce delays of sealift	
	following capitalized and	unloading.	
Short-sea	fixed port infrastructure	Improving safe access for barge	The purchase of vessels.
Shipping	built on or adjacent to	offloading which will reduce	
	port lands that increases	delays and resupply costs.	
	short sea shipping	Planning design and	
	capacity. Planning	construction of new barge	
	activities are also eligible.	landing sites.	
	New construction,	Designing and constructing a	
	upgrading, repurposing or	cargo loading and unloading	
	life extension of rail	facility.	Class I Railways and their
Short-line Rail		Building or renovating a	subsidiaries are not eligible
	infrastructure that services	passenger station or terminal.	recipients.
	freight. Planning activities	passeriger station or terminal.	
	are also eligible.	Installing tracks and switches.	

	<del>-</del>		
	Projects that strengthen the ability of	Current State of Assets Assessment Asset Management Policy	
	municipalities to develop	Asset Management Strategy	
	long-term infrastructure	Asset Management Plan	
	management and planning	Long-Term Financial Plan	
	practices.	Asset Management Practices	
	·	Implementation Plan	
	Studies, strategies, and	Asset Management Plan Annual	
	systems related to asset	Report	
	management;	Integrated community	
	Training directly related to	sustainability plans	
	asset management	Regional growth strategies	
Capacity	planning including the	Community development plans	Ongoing operating costs.
Building	development of training	Community plans	
	material to support this	Transportation plans	
	training;	Infrastructure development	
	Asset management plans;	plans	
	Capital investment plans;	Liquid waste management plans	
	Integrated community	Solid waste management plans	
	sustainability plans; and,	Long-term cross-modal	
	Long-term infrastructure	transportation	
	plans (e.g., Transportation	plans	
	Master Plans).	Water conservation/demand	
		management plans	
	Housing Needs Reports	Drought management	
		contingency plans	
		Air quality plans	
		GHG reduction plans	
		Energy Conservation plans	
		Housing Needs reports	



# **Appendix B - Examples of ineligible CWF Projects**

#### The following project examples are ineligible uses of Community Works funding:

- a) Ineligible Infrastructure/Services
  - Education/Daycare/Childcare Centres
  - ii. Social Housing/Social Services Except in Brownfield Remediation
  - iii. City Halls, public works buildings and other administrative buildings
  - iv. Senior care facilities and housing
  - v. Health Infrastructure (hospitals, convalescent and senior centres) are not eligible.
- b) Ineligible Investments
  - i. Small equipment purchases
  - ii. Art and Exhibit Manufacturing
  - iii. Non-fixed assets
- c) Ineligible Costs
  - i. Leasing costs
  - ii. Overhead costs, including salaries and other employment benefits of any employees of the Ultimate Recipient
  - iii. Direct or indirect operating or administrative costs
  - iv. Costs related to planning, engineering, architecture, supervision, management, and other activities normally carried out by staff
  - v. Purchase of land or any interest therein, and related costs
  - vi. Legal Fees
  - vii. Routine repair and maintenance costs
- d) Own-force Labour Employee and equipment costs are generally not eligible. However, local governments can seek approval for incremental own force labour if:
  - The ultimate recipient demonstrates that it is not economically feasible to tender a contract;
  - ii. The employee or equipment is directly engaged in the work under the parameters of a contract, and;
  - iii. The arrangement has received prior approval in writing by UBCM.

If the use of own force employee or equipment costs is being considered, please contact the CWF Program Officer or Administrator for approval prior to proceeding.