



QUOTATION

Item #L-16

Actuarial Report to Measure Retirement Liabilities and Sick Leave Liabilities

Note: Bid Submissions will only be accepted via the City's online platform. Refer to Instructions to Bidders #5, Submission of Quotations, for further information.

Actuarial Report to Measure Retirement Liabilities and Sick Leave Liabilities

TABLE OF CONTENTS

Part A. – Instructions to Bidders

1. Definitions	1
2. Enquiries	1
3. Pricing	1
4. Receipt of Quotations	1
5. Submission of Quotations	1-2
6. Addenda	2
7. Alternate Bids	2
8. Withdrawal of Quotations	3
9. Rejection of Quotations	3
10. Award and Execution of Quotations	3

Part B. – Supplemental Conditions

A. Application	4
B. Local License Requirements	4
C. Schedule	4
D. Selection Process Criteria	4
E. Submittal Requirements	4
F. Insurance and Indemnification Requirements	5

Appendix 1 – Specifications

Bid Form

The following information is available for download on the City of Brandon website <https://purchasing.brandon.ca>:

1. Sample Agreement

PART A. - INSTRUCTIONS TO BIDDERS

1. DEFINITIONS

Where in the Quotation Documents where the singular or masculine are used, the same shall be construed as meaning the plural or the feminine or the neuter as the context may reasonably require, and where the following terms are used, the intent and meaning shall be, unless the context otherwise requires, as follows:

“Bidder” means any person submitting a Bid Submission for work, which includes but is not limited to vendor, supplier, firm, contractor, architect, consultant, proponent, or tenderer.

“Bid Submission” means an offer from a Bidder in response to a Bid Solicitation.

“City” means the Municipal Corporation of the City of Brandon.

“Quotation Documents” means the Invitation to Bid, these Instructions to Bidders, Supplemental Conditions, the Bid Form, Specifications, and all Addenda.

2. ENQUIRIES

Administrative inquiries and requests for clarification of the Bid process shall be made to the Procurement Manager in writing at purchasing@brandon.ca and must be received not less than five (5) days prior to the date for closing of Bids.

3. PRICING

Prices shall be in Canadian Funds and shall be the total cost to the City of Brandon, including all applicable Federal and Provincial Taxes, duties, license costs, fees, insurance, workers compensation, vacation pay and all other charges, costs and assessments with all items being F.O.B., Civic Administration Building, 410 - 9th Street, Brandon, Manitoba. It is the Bidder's sole responsibility to determine whether or not taxes are applicable.

4. RECEIPT OF QUOTATIONS

The Quotation must be received by the method indicated below before 5:00:00 p.m. local Brandon time, **Friday, November 25, 2022** to be accepted as a bona fide Bid Submission.

Bid Submissions must be received by the City before the stipulated closing time. Late Bid Submissions will not be accepted.

5. SUBMISSION OF QUOTATIONS

The Bidder shall submit his Quotation on original or unaltered copies of the Bid Form provided herein. Any information provided by the City on any form must not be altered by the Bidder unless instructed to do so by written Addenda. The Bidder shall initial and date each correction, change, and/or erasure on the Bid Form. The Bid Form shall be clearly signed by the Bidder and shall clearly indicate the address of the Bidder, the Bidder's telephone number, and the date on which the Bid Form was signed by the Bidder.

Bids submitted by a partnership shall be signed and sealed in the name of the partnership by the authorized signing and sealing officers of the company. The name of the company and the names of the company along with titles of the signing officers shall be clearly printed in the spaces provided on the Bid Form.

The Bid Submission shall be submitted to the City by the following method:

Via Online Bidding Platform (E-submission)

One (1) copy of an electronic Bid Submission in .PDF format shall be submitted via the "Submit Online Bid" link for the associated Bid Opportunity on the City of Brandon Purchasing & Tenders website: <https://purchasing.brandon.ca>.

The City utilizes an online bidding platform where electronic Bid Submissions may be submitted until the closing time indicated herein for receipt of Quotations.

The procedure for submitting electronic Bid Submissions can be viewed on the City's Purchasing & Tenders website or by clicking [here](#). Failure to follow the procedure as indicated may result in a Bid Submission not being received. Any failure or delay in the transmission or storage of an electronic Bid Submission is the sole responsibility of the Bidder and not of the City.

The City will ONLY accept electronic Bid Submissions uploaded to the City's online bidding platform. Electronic Bid Submissions sent via e-mail will **not** be accepted. If a Bidder encounters issues uploading an electronic Bid Submission, contact the City's Procurement Services Department at 204-729-2251.

A Bid Submission will only be considered to have been submitted once it has been received by the City in the online bidding platform. The time the Bid Submission is received shall be determined by the City's server time, which is linked to National Institute of Standards & Technology time. Bidders are advised the time the electronic Bid Submission is received is based on when the Bid Submission is received by the City's server.

A confirmation webpage will display advising the Bid Submission was submitted successfully and a confirmation email will be sent. Bidders should not consider their Bid Submission to have been submitted if the confirmation webpage does not display and a confirmation email is not received.

Bid Submissions received via the online bidding platform are held securely and are inaccessible by Procurement Services staff until after the stipulated closing date and time.

Mail, Courier, Hand Delivered, Facsimile or E-mail Submissions Are Not Accepted.

6. ADDENDA

The City shall have the right to amend the Quotation Documents prior to the date set for receipt of Bids. Revisions or clarifications will be issued in the form of Addenda forwarded to all registered recipients of the Documents. Verbal and other interpretations or clarifications will be binding only when confirmed by written Addenda. Bidders shall acknowledge receipt of all Addenda to the Quotation Documents in the space provided on the Bid Form. Failure to acknowledge all Addenda may cause the Quotation to be rejected.

7. ALTERNATE BIDS

Alternate Bid Submissions are accepted. A separate Bid Form offering an alternate may be attached to the Bid Submission, but a Bid Submission in the proper form must be offered complete and in no way be made conditional upon the terms contained in the separate Bid Form. A note "See Alternate Attached" may be added to the Bid Submission.

8. WITHDRAWAL OF QUOTATIONS

A Bidder shall be permitted to withdraw his Quotation, without penalty, if such request is received in writing by the Procurement Manager, prior to the time specified herein for receipt of Bids:

The City of Brandon
410-9th Street
Brandon, MB R7A 6A2

Ph: 204-729-2251
FX: 204-726-8546
E: purchasing@brandon.ca

The City shall retain the Quotation until after the time specified herein for the receipt of Quotations. The submission will be opened to verify that the name and signature of the person requesting the Quotation be withdrawn is the same as the name and signature of the person who submitted the Quotation. If the information is the same, the Procurement Manager will declare the bid withdrawn.

9. REJECTION OF QUOTATIONS

The City reserves the right to reject any or all Quotations, the City in its sole discretion may reject as non-compliant any Quotation which contains omissions, erasures; is ambiguous or unclear as to meaning or intent; is incomplete, illegible, conditional or contains a qualifier; contains any non-requested alterations or additions to the information provided by the City; is obviously unbalanced; or fails to comply sufficiently with the Instructions to Bidders. The City may, in its sole discretion, waive any and all defects, informalities, and accept any Quotation, as compliant, which it considers is in the best interest of the City of Brandon.

10. AWARD AND EXECUTION OF QUOTATIONS

The City reserves the right to cancel this Quotation at any time. The Award of the Quotation, if it is to be awarded, shall be made within sixty (60) calendar days of the date on which the Quotations were opened, unless an extension of the said sixty (60) days is mutually agreed upon in writing between one or more Bidders and the City. Should no award be made within the said sixty (60) days or within any mutually agreeable extension thereof, then all Bidders shall be relieved of any obligation to enter into a Contract.

The award of the Quotation will not be binding until the successful Bidder has received written notification of the award of the Quotation from the Procurement Manager of the City of Brandon. No other act of the City shall constitute an award of the Quotation. The award of the Quotation shall fall under the governing laws of the Province of Manitoba.

The lowest or any Bid will not necessarily be accepted.

PART B. – SUPPLEMENTAL CONDITIONS

The City of Brandon For Actuarial Report to Measure Retirement Liabilities and Sick Leave Liabilities

A) Application

- A.1** The City requires pricing for the preparation of actuarial reports relating to sick leave liabilities and post-employment retirement liabilities.
- A.2** The Contractor must comply with all Canadian Federal, Provincial, Municipal Safety Regulations and Standards.
- A.3** Appendix 1 indicates the minimum specifications.

B) Local License Requirements

Any persons conducting business within the City of Brandon from a Brandon residential address must have a valid Business License. This includes agents from companies that are not based in Brandon but where the agent is conducting his/her business from a Brandon address. Non-compliance will result in rejection of a Bid.

All successful Bidders of construction or service work for the City of Brandon, whether Brandon-based or otherwise, must obtain a City of Brandon License. This is not applicable to suppliers from outside of the City who supply the City of Brandon with goods for the sole use of the City.

Any inquiries on the above should be directed to Municipal Licensing at 204-729-2230.

C) Schedule

The City of Brandon intends to evaluate the Quotations and provide recommendations to Procurement Services within two (2) weeks of Quotations closing.

D) Selection Process/Criteria

- a)** Cost; and
- b)** Completion date.

The City reserves the right to contact or interview any or all Bidders to clarify their Bid Submission.

The City will normally award contracts to the lowest competent Bidder meeting the required specifications. However, the City retains the right to reject any or all Bids and take into consideration past performance of bidders on similar contracts, both in and out of the City and such other factors the City considers relevant including the timing of services to be provided.

E) Submittal Requirements

Limit the submittal to 8½"x11" pages. Failure to include the following information will render the Bid Submission non-compliant.

Please include the following:

- 1) Bid Form; and
- 2) Proposed agreement changes (if any).

F) Insurance and Indemnification Requirements

Workers Compensation Number must be current and in good standing.

The Contractor shall at their own expense obtain Comprehensive General Liability (Occurrence form) policy written in the Contractor's name and including the City of Brandon as an additional insured in the amount of not less than \$2,000,000 (two million dollars) inclusive for bodily injury and/or property damage for any one occurrence or series of occurrences arising out of one cause. Legal or defence costs incurred in respect of a claim or claims shall not operate to decrease the limit of liability. A Certificate of Insurance shall be provided prior to commencing work.

APPENDIX 1

SPECIFICATIONS ITEM #L-16

Actuarial Report to Measure Retirement Liabilities and Sick Leave Liabilities

A. BACKGROUND

The City of Brandon (the City) is requesting Quotations from qualified firms for the preparation of actuarial reports relating to sick leave liabilities and post-employment retirement liabilities.

The City is required to conform to Public Sector Accounting Board (PSAB) requirements for the year-end valuation of liabilities. PSAB has specific requirements on how to measure the liabilities and record expenses incurred.

The City provides an early retirement benefit and a severance benefit (separation allowance) to eligible employees, as well as an accumulating sick leave plan to qualifying employees which permits usage of sick leave accumulated in prior years.

The City has approximately 534 permanent employees, with additional temporary employees hired in the summer months. Employees are represented by six (6) groups, which have separate Collective Agreements/Benefit Policies.

B. SCOPE OF WORK

B.1 Services Required

The Scope of Work identifies the services required by the City and is not intended to be all-inclusive but sets out the City's minimum expectations. The successful Bidder shall, at minimum, carry out the following activities:

B.1.1 Provide the City with actuarial estimates of:

- a. The City's liabilities for accumulating sick leave benefits. Specifically accrued benefit obligations (liabilities) at December 31, 2022, and actuarial updates for 2023, 2024, 2025 and 2026; and
- b. The City's retirement benefit liabilities for its severance benefits and early retirement benefits. Specifically accrued benefit obligations (liabilities) at December 31, 2022, and actuarial updates for 2023, 2024, 2025, and 2026.
- c. The actuarial updates for 2023, 2024, 2025, and 2026 should be extrapolated using the 2022 data.
- d. The valuation and update results are not required to be split by the six (6) bargaining groups.

B.2 General Information

B.2.1 The actuarial reports must meet the financial reporting requirements under PSAB recommendations PS 3250 and PS 3255 for local governments.

B.2.2 Summary of Benefits

- a. Sick Leave Benefit – The following groups within the City have an accumulating sick leave plan as follows:
 - i. Firefighters – accumulate one and one half (1½ days) per completed month of service to a maximum of two hundred (200) working days when assigned to a twelve (12) hour shift schedule or two hundred and ten (210) working days while assigned to a seven and one quarter (7¼) hour shift schedule.
 - ii. Police - accumulate one and one half (1½) days per completed month of service to a maximum of two hundred and ten (210) working days.
 - iii. CUPE - accumulate one (1) day per month of service in the first year of employment, then one and one half (1½) days per completed month of service to a maximum of two hundred and ten (210) working days.
 - iv. E911 - accumulate one and one half (1½) days per completed month of service to a maximum of two hundred (200) working days when assigned to a

- twelve (12) hour shift schedule or two hundred and ten (210) working days while assigned to the Quality Assurance position.
- v. Non Union - accumulate one (1) day per completed month of service in the first year of employment, then one and one half (1½) days per completed month of service to a maximum of two hundred and ten (210) working days.
 - vi. Transit - accumulate one (1) day per completed month of service in the first year of employment, then one and one half (1½) days per completed month of service to a maximum of two hundred and ten (210) working days.
- b. Sick Leave Credit Payout
- i. Firefighters hired prior to May 27, 1997, are eligible for a payout of accumulated sick leave credits equal to 50% of the unused sick-leave credits at the employee's then rate of pay upon termination, death or retirement to a maximum of seventy-five (75) working days.
 - ii. For all other employees there is no payout upon termination, death or retirement.
- c. Early Retirement Benefit
- i. The City provides a two hundred dollar (\$200.00) per month payment for a period of sixty (60) continuous months from the date of retirement or until the employee reaches age sixty-five (65) or the Municipal Employees Benefits Program (MEBP) implements a 0.6% of Canada Pension Plan maximum contribution bridging benefit from retirement to age sixty-five (65) or any future amendments implemented by MEBP for retirement beyond age sixty-five (65).
 - ii. Upon retirement, and at any time thereafter, the employee has the option of receiving the benefit as a lump sum equal to two hundred dollars (\$200.00) multiplied by the number of months remaining.
 - iii. Only eligible employees who retire and qualify for a pension under MEBP's "Rule of 80" formula are eligible for the two hundred dollar (\$200.00) per month retirement benefit. The "Rule of 80" is a combination of the employee's age and length of employment service as recognized by MEBP (Age + Service = 80).
- d. Severance Benefit - The City provides a severance benefit (separation allowance) to all eligible permanent and temporary (long-term casual/seasonal) employees (except temporary E-911 employees) as follows:
- i. CUPE – One (1) day's pay for each completed year of service.
 - ii. E-911 – Eight (8) hour's pay for each completed year of service, to a maximum of three hundred and sixty (360) hours.
 - iii. Fire – 1/10 of the bi-weekly wage for each completed year of service, to a maximum of forty five (45) days.
 - iv. Police – One (1) day's pay for each completed year of service, to a maximum of thirty five (35) days.
 - v. Transit – One (1) day's pay for each completed year of service.
 - vi. Non Union – One (1) day's pay for each completed year of service.
 - vii. Temporary employees are credited based on actual service (tabulated as seniority hours) that is equivalent to a full year of service.
- e. Severance Benefit Eligibility
- i. Fire employees are eligible for the severance benefit upon retirement (no service requirement).
 - ii. All other permanent employees are eligible for the severance benefit upon the completion of five (5) continuous years of service.
 - iii. For temporary (long-term casual/seasonal employees) eligibility is based on these employees having cumulative regular hours equal to the required years of service.
- f. The sick leave and post-employment retirement benefits are not pre-funded.

B.3.Documentation/Data to be provided by the City

The following documents/data will be provided to the successful Bidder on or before January 31, 2023:

B.3.1 Copies of all Collective Agreements and/or related Policies.

- B.3.2 Employee listings containing data such as, but not limited to:
- a. All active employees identified by Employee Number
 - b. Male/Female
 - c. Status – Permanent vs temporary (long-term casual/seasonal)
 - d. Class – CUPE, Police, Fire, Transit, E911, Non-Union
 - e. # of Employees by Class
 - f. Date of Birth
 - g. Date of Hire
 - h. Eligibility Dates
 - i. Seniority Hours
 - j. Rate of Pay – Daily/Annual
 - k. Regular Hours/Day
 - l. Sick Leave Banks including prior usage
 - m. MEBP Assumptions
 - n. Salary Escalation (Actuals/Assumptions)

B.3.3. A copy of the City's previous actuarial report.

B.3.4. Other documentation/data necessary to complete the actuarial report may be provided to the successful Bidder upon request.

B.4 Deliverables

B.4.1 The successful Bidder shall provide to the City a report detailing the actuarial estimates requested as part of the Scope of Work.

C. SCHEDULE

C.1 The report shall be completed and delivered to the City by March 31, 2023.

D. PRICING

D.1 Indicate lump sum pricing for the services and deliverables requires in item B., Scope of Work. The fee quoted for the Actuarial Services shall be a fixed fee in Canadian Funds and shall be the total remuneration for all work performed including site visits during the project, travel, meals, telephone, printing, etc. The fee quoted must include all applicable taxes; the Goods and Services Tax and the Manitoba Retail Sales Tax (where applicable) must be clearly shown and added separately.

D.2 Indicate on the Bid Form hourly rate for additional services that maybe required (upon request by the City) outside the Scope of Work.

E. REFERENCES

E.1 Provide on the Bid Form contact information for three (3) references whom the Bidder has performed similar services for within the past five (5) years.

F. AGREEMENT

F.1 The successful Bidder shall sign an Agreement with the City. A sample agreement has been provided for reference. Bidders are advised to review the sample agreement and include any proposed agreement changes with the Bid Submission. No modifications to the agreement will be entertained after award.

**CITY OF BRANDON
BID FORM**

QUOTATION: Item: #L-16

SUBJECT: Actuarial Report to Measure Retirement Liabilities and Sick Leave Liabilities

CLOSING DAY: 5:00:00 pm local Brandon time, Friday, November 25, 2022

I, _____ representing _____
(Name) (Company Name)
of _____
(Mailing Address) (City) (Province) (Postal Code)

(Phone Number) (Fax Number) (G.S.T Registration Number)

Email Address: _____

I am authorized to bind the corporation and do hereby submit this as my price on the above-noted item.

The total amount of my bid price, in Canadian Funds, including all duties and applicable fees, F.O.B., Civic Administration Building, 410 - 9th Street, Brandon, Manitoba, Canada is:

Actuarial Report to Measure Retirement Liabilities and Sick Leave Liabilities

Base Price	\$	_____	
Plus (5%) G.S.T.	\$	_____	
Plus (7%) MB R.S.T.	\$	_____	(where applicable)
TOTAL BID PRICE	\$	_____	

Additional services hourly rate: \$ _____

Can you complete the report by March 31, 2023? (circle one): YES or NO

If no, indicate the completion date: _____

Contact information for three (3) references whom you've provided the same or similar service to:

Company: _____	Company: _____
Contact Name: _____	Contact Name: _____
Contact #: _____	Contact #: _____

Company: _____
Contact Name: _____
Contact #: _____

Workers Compensation # _____ must be current and in good standing.

(Bidder to Initial)

Note: Review Section E Submittal Requirements to ensure all documentation is submitted.

We hereby acknowledge receipt of the following Addenda to the Quotation Documents:

Addendum No. _____	Date Received _____
Addendum No. _____	Date Received _____
Addendum No. _____	Date Received _____

_____	_____	_____
(Signature)	(Date)	(Witnessed by)*

I am authorized to bind the Corporation

Print Name of Witness

*This document must be witnessed to be compliant.