



Central Coast

REGIONAL DISTRICT

That we may be good people together

2020 CCRD 5 Year Financial Plan

February 26, 2020

DRAFT For Discussion Purposes Only



Central Coast

REGIONAL DISTRICT

That we may be good people together

OUTLINE

OUTLINE

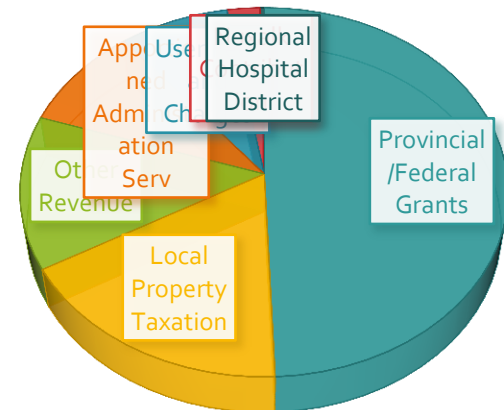
- REVENUE SUMMARY
- REQUISITION BY REGIONAL FUNCTION
- REQUISITION BY AREA SPECIFIC FUNCTION
- REQUISITION SUMMARY REGIONAL + AREA SPECIFIC (spreadsheet)
- SUMMARY OF BUDGET PRIORITIES THAT AFFECT REQUISITION TOTALS
- APPORTIONED ADMINISTRATION
- CHANGES TO PROVINCIAL BASIC GRANT
- SERVICE SPECIFIC BUDGET PRIORITIES 2020
- COMMUNITY WORKS FUND
- AVAILABLE FOR REQUISITION VS. PROPOSED REQUISITION
- COVERED VALUES BY PROPERTY CLASS

2020 Revenues Summary

	2019	
Provincial/Federal Grants	2,161,743	49%
Local Property Taxation	760,261	17%
Other Revenue	588,014	13%
Apportioned Administration Serv	452,620	9%
User Fees and Charges	348,779	8%
Nuxalk Contribution	105,000	2%
Regional Hospital District	13,500	0.3%
Total Revenues	4,379,920	100%

TO BE REVISED

2019 CCRD REVENUES



2020 CCRD
Budget: Total
Revenue and
Expense

- Total Revenues: \$_____ million
- Surplus, Begin of Year: ____ million
- Total Expenses: \$_____ million
- Surplus, End of Year: _____ million
- Total Tax Levy: \$_____ (_____% increase from 2019)



REQUISITION FOR REGIONAL FUNCTIONS

	% change	\$ change	2020	2019
Total Regional Functions	-2%	-\$9,428	\$475,685	\$485,113
Planning	316%	\$47,398	\$62,398	\$15,000
Feasibility Studies	100%	\$10,000	\$10,000	\$0
Community and Economic Development	42%	\$13,182.50	\$44,795.50	\$31,613
Emergency Management	1%	\$542.25	\$53,325	\$52,783
Grants in Aid	0%	\$0	\$15,210	\$15,210
Library (VIRL)	-6%	-\$4,238	\$62,358	\$66,596
General Operations	-25%	-\$76,312.75	\$227,598	\$303,911



REQUISITION FOR SUB REGIONAL FUNCTIONS (AREA SPECIFIC SERVICES)

	% change	\$ change	2020	2019
Denny Island Recreation	0%	\$0	\$4,532	\$4,532
Denny Island Airport	0%	\$0	\$9,973	\$9,973
BCV Airport	0%	\$0	\$0	\$0
BCV House Numbering			\$1,104	\$1,104
BCV Recreation			\$27,132	\$32,329
BCV Solid Waste Mngt			\$137,157	\$109,908
BCV Swimming Pool			\$99,722.50	\$63,430
BCV Street Lighting			\$5,898	\$7,632
BC Fire LSA			\$36,385	\$34,385
BC Street Lighting LSA	0%	\$0	\$13,589	\$13,589
Total of Sub-regional and LSA				
Overall Total				

- The estimated tax levy increase in 2020 – 6.9 %
- The board will have an interest in reducing the tax burden.
This increase will be mitigated either by increasing revenue(user fees and charges, taxation, grants) or by reducing expenses by reducing services, and/or service experience and/or new initiatives.



CENTRAL COAST REGIONAL DISTRICT									
TAX REQUISITION SUMMARY BY FUNCTION									
	DI&OF	B Bella	Upper H	Lower H	Townsite				
FINANCIAL PLAN 2020	Area A	Area B	Area C	Area D	Area E	Total EA	LSA	Total	%
<u>Administrative Services</u>									
A - General Operations	\$ 88,207	\$ 2,497	\$ 77,517	\$ 43,146	\$ 16,231	\$ 227,598		\$ 227,598	28.0%
B - Grants in Aid	\$ 5,895	\$ 167	\$ 5,180	\$ 2,883	\$ 1,085	\$ 15,210		\$ 15,210	1.9%
C - Feasibility Fund	\$ 3,876	\$ 110	\$ 3,406	\$ 1,896	\$ 713	\$ 10,000		\$ 10,000	1.2%
<u>Development Services</u>									
D - Economic Development	\$ 17,361	\$ 492	\$ 15,257	\$ 8,492	\$ 3,195	\$ 44,796		\$ 44,796	5.5%
E - Land Use Planning	\$ 24,182	\$ 685	\$ 21,252	\$ 11,829	\$ 4,450	\$ 62,398		\$ 62,398	7.7%
F - Valley Street Lighting			\$ 4,322	\$ 2,405	\$ 905	\$ 7,632		\$ 7,632	0.9%
<u>Environmental Services</u>									
G - Solid Waste Management			\$ 77,666	\$ 43,229	\$ 16,262	\$ 137,157		\$ 137,157	16.9%
<u>Leisure Services</u>									
H - Parks & Recreation - Bella Coola			\$ 15,364	\$ 8,551	\$ 3,217	\$ 27,132		\$ 27,132	3.3%
I - Recreation - Denny Island	\$ 4,532					\$ 4,532		\$ 4,532	0.6%
J - Swimming Pool			\$ 56,469	\$ 31,430	\$ 11,824	\$ 99,723		\$ 99,723	12.3%
K - Vancouver Is. Regional Library	\$ 24,167	\$ 684	\$ 21,238	\$ 11,821	\$ 4,447	\$ 62,358		\$ 62,358	7.7%
<u>Protective Services</u>									
L - Emergency Management	\$ 20,666	\$ 585	\$ 18,162	\$ 10,109	\$ 3,803	\$ 53,325		\$ 53,325	6.6%
M - Emergency Management Initiatives						\$ -		\$ -	
N - House Numbering			\$ 625	\$ 348	\$ 131	\$ 1,104		\$ 1,104	0.1%
<u>Transportation Services</u>									
O - Airport - Bella Coola			\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
P - Airport - Denny Island	\$ 9,973					\$ 9,973		\$ 9,973	1.2%
<u>Local Area Services (LSA)</u>									
Q - Fire Protection (Area E+)							\$ 36,385	\$ 36,385	4.5%
R - Street Lights (Area E)							\$ 13,589	\$ 13,589	1.7%
TOTAL (2020)	198,859	5,220	316,458	176,139	66,261	762,937	49,974	812,911	100.0%
Current % of Total Tax Levy	26.1%	0.7%	41.5%	23.1%	8.7%	100.0%			
Last Year (2019)	202,221	5,492	283,651	159,506	61,417	712,287	47,974	760,261	Increase
Last year % of Total Tax Levy	28.4%	0.8%	39.8%	22.4%	8.6%	100.0%			6.9%

SUMMARY OF BUDGET PRIORITIES THAT AFFECT REQUISITION TOTALS

- Apportioned administration
- Changes to distribution of Provincial Basic Grant
-

APPORTIONED ADMINISTRATION

	Payroll Allocation %	Board Gov + Audit+Service+ Insurance+AD&D + Office Supplies	Apport Admin (A + B)	volunteer subsidy	%	Appor Admin + volunteer subsidy	Apportioned Admin Final by Service	
General Operations Amin - 200	37.92%	\$92,219	\$337,931	nil		\$ 431,319.00	General Operations Amin - 200	
BC Airport-210	9.76%	\$22,475	\$85,715	nil		\$85,715	BC Airport-210	
Refuse Disposal-220	8.83%	\$21,761	\$79,004	nil		\$79,004	Refuse Disposal-220	
Pool-240	7.01%	\$17,837	\$63,287	50%	\$ 31,643.50	\$ 31,643.50	Pool-240	
Econ. Dev-280	10.24%	\$28,361	\$94,708	nil		\$94,708	Econ. Dev-280	
Emergency Mgmt - 260	6.45%	\$14,716	\$56,517	25%	\$ 42,387.75	\$ 42,387.75	Emergency Mgmt - 260	
Parks & Rec BC -270	2.06%	\$4,816	\$18,194	25%	\$ 13,645.50	\$ 13,645.50	Parks & Rec BC -270	
Library-400	0.09%	\$178	\$772	nil		\$1,500	Library-400	
Street Lights-320 Down town (Area E)	0.28%	\$624	\$2,436	nil		\$2,436	Street Lights-320 Down town (Area E)	
DI Airport-340	0.39%	\$803	\$3,298	50%	\$ 1,649.00	\$ 1,649.00	DI Airport-340	
Fire Protection-300	1.41%	\$2,943	\$12,072	50%	\$ 6,036.00	\$ 6,036.00	Fire Protection-300	
Valley St. Lights-420	0.23%	\$446	\$1,935	nil		\$1,935	Valley St. Lights-420	
House Numbering-440	0.12%	\$268	\$1,031	nil		\$1,031	House Numbering-440	
DI Recreation.Com-230	0.96%	\$2,230	\$8,442	75%	\$ 2,110.50	\$ 2,110.50	DI Recreation.Com-230	
DI Water Oper - 370	1.12%	\$2,497	\$9,727	nil		\$9,727	DI Water Oper - 370	
Water Oper BC - 310	1.45%	\$2,943	\$12,334	nil		\$12,334	Water Oper BC - 310	
Land Use Planning-250	11.69%	\$34,604	\$110,362	nil		\$110,362	Land Use Planning-250	
Volunteer Subsidy Matrix								
Is there a volunteer commission overseeing the service?								
Yes - 25% reduction apportioned admin								
Do commissioners further labour (beyond meetings) to deliver the service?								
Yes - 25% reduction apportioned admin								
Do community volunteers contribute demonstrable labour to deliver the service?								
Yes - 25% reduction apportioned admin								
Administration Minimum Matrix								
Is the service wholly delivered by General Operations?								
Yes - \$1500 minimum fee if AA calculation comes in less								

For Policy Discussion 1 – Apportioned Administration

Policy F-5 Administration Cost Recovery from Services (aka Apportioned Administration)

December 12, 2019

For Board discussion

	2019 Budget	% of Expense	2020 Budget (preliminary)	% of Expense	Variance
<u>Electoral Area Services (Expense)</u>					
Airport - Bella Coola	102,520	20	58,948	19	(43,752)
Airport - Denny Island	2,934	8	2,934	15	
Fire Protection Bella Coola	13,608	13	13,608	16	
House Numbering - Bella Coola	1,104	100	1,104	100	
Parks & Recreation - Bella Coola	17,431	13	17,431	22	
Recreation - Denny Island	3,106	11	3,106	0	
Swimming Pool - Bella Coola	65,417	6	65,417	4	
Solid Waste Management - Bella Coola	82,683	26	82,683	11	
LSA Townsite Street Lights	3,190	21	3,190	21	
Valley Street Lights - Bella Coola	1,104	18	1,104	18	
Waterworks - Bella Coola	12,070	21	12,070	17	
Add: Denny Island Waterworks TBD					
	275,167		261,595		(43,752)
<u>Regional Services</u>					
Economic Development	27,115	7	27,115	14	
Emergency Management	60,948	53	60,948	57	
Vancouver Regional Library	943	1	943	2	
Planning (Land Use)	8,453	22	40,000	40	31,547
	97,459		129,006		31,547
Total Apportioned Administration (Shown as Revenue in General Ops)	402,626	45	390,601	42	(12,205)

Comments on Variance

- Airport-Bella Coola
There will be a \$54,000 shortfall in other revenue from timber sales. The shortfall of revenue will affect apportioned administration.

- Planning(Land Use)
Apportioned Administration will be increased due to Housing Needs Assessment Project.

For Discussion

- Please note that there are no charges to the Community Works Fund or Grant in Aid. General Operations must absorb those costs.

- Denny Island Waterworks
An administration cost for the proposed construction in 2020 has not yet been provided.

TO BE REVISED

Redistribution of Provincial Regional Grant

- Insert chart showing 2020 and 2019 distribution by service

For Policy Discussion 2 - Regional District Basic Grants

- Regional District Basic Grants : The regional district basic grant is an unconditional grant for regional districts to assist with administration costs.
(\$200,000 annually provided by the Province)

1) Status Quo – Distribution by Service 2019 and 2020

Local Services	\$\$\$	% of total
Airport - Bella Coola	7,352	3.7
Airport - Denny Island		
Fire Protection Bella Coola		
House Numbering - Bella Coola		
Parks & Recreation - Bella Coola	7,177	3.6
Recreation - Denny Island	1,667	0.8
Swimming Pool - Bella Coola	66,242	33.1
Solid Waste Management - Bella Coola	56,877	28.4
LSA Townsite Street Lights		
Valley Street Lights - Bella Coola		
Waterworks - Bella Coola		
Add: Denny Island Waterworks TRD		
Subtotal	139,315	69.7
Regional Services		
Economic Development	1,605	0.8
Emergency Management	3,925	2.0
Feasibility Studies		
Grant in Aid		
Vancouver Regional Library		
Planning (Land Use)		
General Operations	55,155	27.6
Subtotal	60,685	30.3
Total annual contribution	200,000	100.0

TO BE REVISED

For Policy Discussion 2 – Regional District Basic Grants

2) Consider redistribution of Regional District Grant as revenue in General Operations only.

▪ Impact

Overall, no change in total tax levy.

Tax levy would be increased in all functions and services currently benefitting from the current redistribution of the regional district basic grant; the tax levy would be decreased in General Operations:

<u>Electoral Area Services</u>	<u>Current \$\$</u>	<u>Redistributed</u>	<u>Variance</u>	<u>Tax Limit</u>
Airport - Bella Coola	-	7,352	7,352	
Airport - Denny Island	9,973	9,973		
Fire Protection Bella Coola	36,385	36,385		
House Numbering - Bella Coola	1,104	1,104		
Parks & Recreation - Bella Coola	32,329	39,506	7,177	
Recreation - Denny Island	4,532	6,199	1,667	
Swimming Pool - Bella Coola	66,601	132,443	66,242	130,966
Solid Waste Management - Bella Coola	110,000	166,877	56,877	130,966
LSA Townsite Street Lights	13,589	13,589		
Valley Street Lights - Bella Coola	5,858	5,858		
Waterworks - Bella Coola				
Add: Denny Island Waterworks TBD				
Total electoral area services	280,411	419,726	139,315	
<u>Regional Services</u>				
Economic Development	73,942	75,547	1,605	
Emergency Management	74,323	78,248	3,925	
Feasibility Studies	10,000	10,000		
Grant in Aid	15,210	15,210		
Vancouver Regional Library	62,358	62,358		
Planning (Land Use)	30,000	30,000		
General Operations	305,614	160,769	(144,845)	
Total Regional services	571,447	432,132	(139,315)	
Total Tax Levy	851,858	851,858	-	

* **Note:** For discussion purposes only.

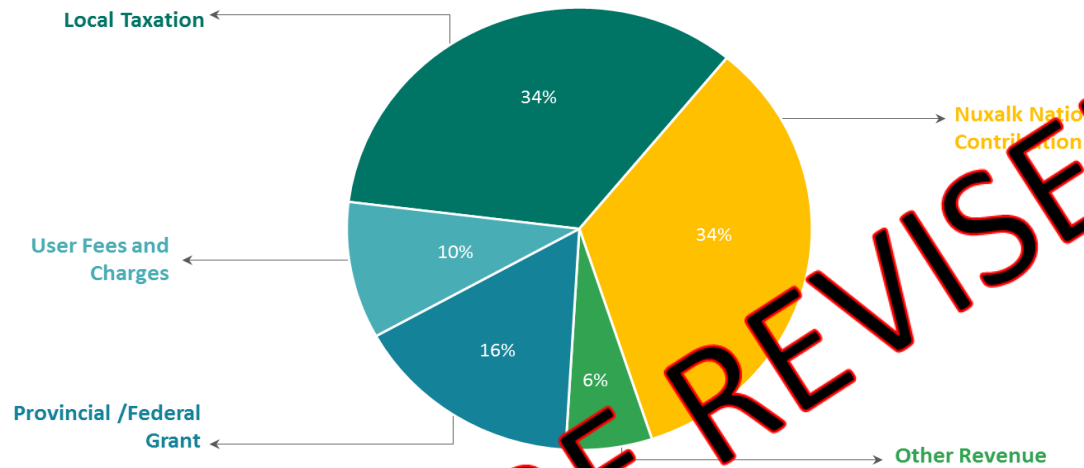
This hypothetical redistribution presumes no further adjustment to apportioned administration, no reduction in overall tax levy increase, nor correction to 2020 surplus forward once year end accounting is complete.

Tax limits would exceed the maximum allowed for in the establishing bylaw.

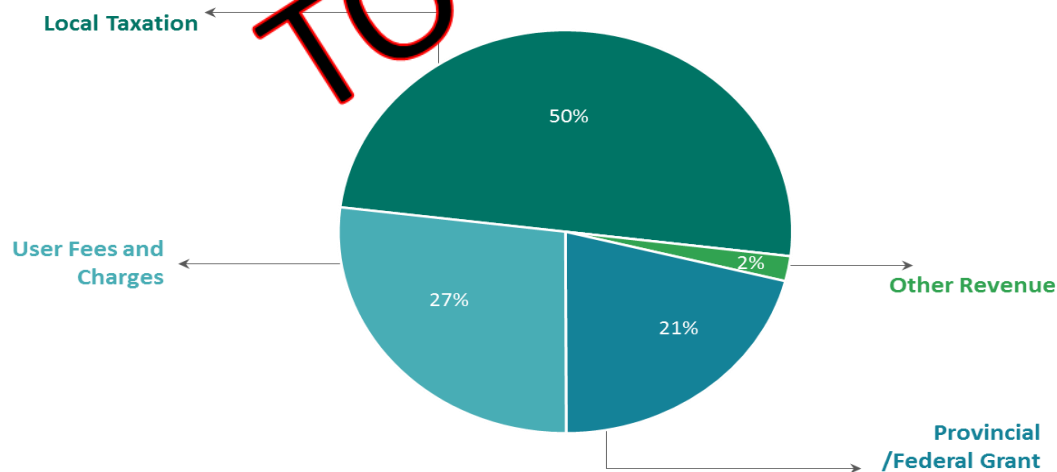
For Policy Discussion 2 - To Discuss Further

- Revenue Source of Solid Waste Management/ Swimming Pool – Bella Coola

1) Solid Waste Management (2016-2019 Avg)



2) Swimming Pool – Bella Coola (2016-2019 Avg)



BUDGET
PRIORITIES
BY SERVICE
PER
STRATEGIC
PLAN -
HIGHLIGHTS

BUDGET
PRIORITIES BY
SERVICE PER
OPERATIONAL
NEEDS AND
OTHER CCRD
PLANS -
HIGHLIGHTS

For Board Discussion 2 – CWF Financial Plan 2020-2024

Community Works Fund Financial Plan 2020-2024

	2020	2021	2022	2023	2024
Balance at Dec 31, 2017	220,605				
2018 Surplus	97,669				
2019 Surplus Estimated	274,872				
Estimated carry fwd surplus	593,146				
Carry Forward Surplus	593,146	313,478	517,368	721,258	934,400
Revenue (UBCM Gas Tax Agr)	194,832	203,890	203,890	213,142	-
	787,978	517,368	721,258	934,400	934,400
Expenditures:					
<u>Denny Island Water</u>	240,000				
<u>Centennial Pool Renewal</u>	150,000	150,000			
<u>Solid Waste Management</u>					
Free Store:	125,000				
Forklift	12,500				
Warehouse shelving/pallet	15,000				
Green Bins	12,000				
Fencing	10,000				
Septic System	20,000				
<u>Solid Waste Management Plan</u>					
Devel, Ops & Closure Plan	75,000				
Landfill Conformance Review	20,000				
<u>Denny Island Airport</u>					
Terminal Bldg/hangar per board					
<u>Parks & Recreation - BC</u>					
Electrical shed at Arena	10,000				
<u>(carry over from prior year)</u>					
<u>Asset Management Planning</u>					
Incl Asset retirement Obligat	25,000	25,000	25,000	25,000	25,000
Total Expenditures	474,500				
Surplus to carry forward	313,478	517,368	721,258	934,400	934,400

Denny Island Water

SPF Grant : 1,495,500

SD 49 Contribution : 700,000

CCRD Contribution : 240,000

(Total Project Cost: 2,435,500)

Centennial Pool Renewal

SPF Grant : 2,700,000

NDIT Grant : 250,000

CCRD Contribution : 109,400

(Total Project Cost: 3,059,400)

Source: TBD

1) Seek other grants

- Solid Waste Management
- Capital Works(Septic System)

- Free Store

2) Unknown

- Denny Island Terminal Building/Hagar per board

Asset Management Planning

▪ Where we are at?

▪ **Asset Retirement Obligations**

Section PS 380, Asset Retirement Obligations, was issued by PSAB August 2018. It is effective for fiscal years beginning on or after April 1, 2021, which means March 31, 2022 and December 31, 2022 will be the first year ends impacted.

TO BE REVISED



ASSESSMENT AND LIMITS BY SERVICE
FINANCIAL PLAN 2020
(RG731, RG735)

ASSESSMENT BY AREA

	<u>Converted</u>	<u>(Limits)</u>	<u>% of Total</u>	<u>Tax Levy</u>
	<u>Value Assessments</u>	<u>Land & Improvements</u>	<u>Assessments</u>	
Electoral Area A	\$ 9,958,781	\$ 64,151,902	38.8%	\$ 198,859
Electoral Area B	\$ 281,968	\$ 2,222,000	1.1%	\$ 5,220
Electoral Area C	\$ 8,751,908	\$ 80,853,521	34.1%	\$ 316,458
Electoral Area D	\$ 4,871,268	\$ 44,158,796	19.0%	\$ 176,139
Electoral Area E	\$ 1,832,508	\$ 12,145,500	7.1%	\$ 66,261
Total Electoral Areas	\$ 25,696,433	\$ 203,531,719	100%	\$ 762,937
LSA - Fire Protection	\$ 1,867,198	\$ 12,546,000		\$ 36,385
LSA - Streetlights	\$ 1,549,848	\$ 10,333,450		\$ 13,589
Total Local Service Areas				\$ 49,974
TOTAL ASSESSMENTS	\$ 25,696,433	\$ 203,531,719		\$ 812,911

ASSESSMENT BY FUNCTION

			<u>Tax Limit Rate</u>	<u>Tax Limit \$</u>	<u>Tax Levy \$</u>
<u>Administrative Services</u>					
A - General Operations	\$ 25,696,433	\$ 203,531,719			\$ 227,598
B - Grants in Aid	\$ 25,696,433	\$ 203,531,719	0.100	\$ 20,353	\$ 15,210
C - Feasibility Fund	\$ 25,696,433	\$ 203,531,719			\$ 10,000
<u>Development Services</u>					
D - Economic Development	\$ 25,696,433	\$ 203,531,719	0.750	\$ 152,649	\$ 44,796
E - Land Use Planning	\$ 25,696,433	\$ 203,531,719			\$ 62,398
F - Valley Street Lighting	\$ 15,455,684	\$ 137,157,817	0.200	\$ 2,7432	\$ 7,632
<u>Environmental Services</u>					
G - Solid Waste Management	\$ 15,455,684	\$ 137,157,817	1.00	\$ 137,158	\$ 137,157
<u>Leisure Services</u>					
H - Parks & Recreation - Bella Coola	\$ 15,455,684	\$ 137,157,817	1.00	\$ 137,158	\$ 27,132
I - Recreation - Denny Island	\$ 9,958,781	\$ 64,151,902	0.400	\$ 25,661	\$ 4,532
J - Swimming Pool	\$ 15,455,684	\$ 137,157,817	1.000	\$ 137,158	\$ 99,723
K - Vancouver Is. Regional Library	\$ 25,696,433	\$ 203,531,719			\$ 62,358
<u>Protective Services</u>					
L - Emergency Management	\$ 25,696,433	\$ 203,531,719	0.500	\$ 101,766	\$ 53,325
M - Emergency Management Initiatives	\$ 25,696,433	\$ 203,531,719			\$ -
N - House Numbering	\$ 15,455,684	\$ 137,157,817	0.100	\$ 13,716	\$ 1,104
<u>Transportation Services</u>					
O - Airport - Bella Coola	\$ 15,455,684	\$ 137,157,817	1.000	\$ 137,158	\$ -
P - Airport - Denny Island	\$ 9,958,781	\$ 64,151,902	0.287	\$ 18,412	\$ 9,973
Total Electoral Areas	\$ 25,696,433	\$ 203,531,719			\$ 762,937
<u>Local Area Services (LSA)</u>					
Q - Fire Protection (Area E+)	\$ 1,867,198	\$ 12,546,000	5.00	\$ 62,730	\$ 36,385
R - Street Lighting (Area E)	\$ 1,549,848	\$ 10,333,450	2.00	\$ 20,667	\$ 13,589
Total Local Service Areas					\$ 49,974
Total	\$ 25,696,433	\$ 203,531,719			\$ 812,911

Available for
requisition
vs.
proposed
requisition
by function



Central Coast REGIONAL DISTRICT

That we may be good people together

Converted Values by Property Class 2020

CENTRAL COAST REGIONAL DISTRICT								
CONVERTED VALUES BY PROPERTY CLASS								
FINANCIAL PLAN 2020	DI&OF	B Bella	Upper H	Lower H	Townsite			
PROPERTY CLASS	Area A	Area B	Area C	Area D	Area E	Total	%	Last Year %
01 Residential	4,564,479	192,270	7,676,995	4,107,277	796,015	17,337,036	67.5%	63.8%
02 Utilities	2,746,415	54,565	244,650	120,925	31,465	3,198,020	12.4%	16.2%
04 Major Industry			127,364			127,364	0.5%	0.5%
05 Light Industry	519,656		24,684	29,920	5,882	580,142	2.3%	2.4%
06 Business/Other	2,026,118	35,133	449,918	506,954	999,146	4,017,269	15.6%	15.4%
07 Managed Forest	23,880		177,300	71,790		272,970	1.1%	1.2%
08 Recreation/Non Profit	75,190		38,840	21,640		135,670	0.5%	0.4%
09 Farm	3,043		12,157	12,762		27,962	0.1%	0.1%
TOTAL	9,958,781	281,968	8,751,908	4,871,268	1,832,508	25,696,433	100	1
% of Total	38.8%	1.1%	34.1%	19.0%	7.1%	100.0%		
Last Year (2019)	9,515,494	279,623	8,317,534	4,694,739	1,799,127	24,606,517		
% of Total	38.7%	1.1%	33.8%	19.1%	7.3%	100.0%		
Increase/decrease	443,287	2,345	434,374	176,529	33,381	1,089,916		
%	4.7%	0.8%	5.2%	3.8%	1.9%	4.4%		

- Administration looks forward to Board guidance on :
 - 1) **Community works funding allocation policy and priorities**
 - 2) **Overall tolerance for potential tax requisition increase; and**
 - 3) **Prioritization in service delivery and experience should cut in services be necessary in the face of low revenues.**

so that Administration may further revise the draft budget to meet Board expectation for presentation in community the week of March 2 for public feedback and Board presentation March 12, 2020.

- In the meantime, we will continue to refine and reduce expenditures and forecast for the years 2021-2024 as required by the *Local Government Act*.