



**CCRD Governance & Service Delivery Study
Fact Sheets
September 2016**

GENERAL OPERATIONS

➤ What services are provided?

General operational services consist of a variety of functions that support the elected officials of the Central Coast Regional District (CCRD) and their work, as well as the overall management of the organization, including:

- CCRD Board & Committee meetings
- Central Coast Regional Hospital District Board meetings (separate legal entity with the same Board of Directors)
- Elections and referenda
- Office management/reception
- Financial Services
- Human resource (personnel) services
- Information systems (e.g. computers)
- Legislative services / legal coordination
- Communications with the public
- Property Management
- Records Management
- Risk Management & Insurance
- Purchasing
- The space and office equipment needed to support these functions

General operations within the CCRD also includes general services unaccounted for through other services, such as grants-in-aid (e.g. grant funding awarded to local non-profit organizations for programs, activities and/or events to enhance community well-being); feasibility studies for any new, expanded or enhanced regional district services; and Community Works (Gas Tax Fund) projects

➤ Who delivers the service?

General government and administration services are delivered primarily by CCRD staff under the direction of the Chief Administrative Officer (CAO), who is responsible for service delivery and

organizational management. The CCRD CAO is supported by a staff team comprised of 5 positions: Public Works Manager; Transportation and Land Use Coordinator; Economic Development Officer (term position); Administrative Assistant and Recycling Attendant. There is also currently one half-time contract position – the Chief Financial Officer.

Property taxes in unincorporated areas are collected by the provincial government through the office of the Surveyor of Taxes. The Surveyor imposes a fee on taxpayers of \$5.25 for each \$100 in property taxes levied by regional districts and improvement districts. This fee covers the cost of administration, enforcement and bad debts.

➤ Who makes decisions?

Decisions regarding administrative services, including general operations, grants in aid, feasibility studies and Community Works projects are made by the entire CCRD Board of Directors. The CAO is then responsible to implement the directives of the Board, including most administrative decisions that occur at the staff level.

All decisions related to the Central Coast Regional Hospital District (CCRHD) are made by the CCRHD Board of Directors, which is comprised of the same members as the regional district Board. The CCRHD is a separate legal entity. The regional health authority (Vancouver Coastal Health) contributes an annual amount to the CCRD to cover related administration costs.

➤ What is spent by CCRD on the services?

The total amount spent for general government and administration can be broken down into:

- the 2016 budgeted cost for CCRD general operations (includes CCRHD administration);
- the 2016 budgeted cost for general services unaccounted for through other services (e.g. grants in aid, feasibility studies and Community Works (Gas Tax) projects); and,
- the Surveyor of Taxes fee for collecting the regional district's taxes.

Figure 1 shows the total budgeted costs for 2016, and Figure 2 shows a breakdown of the budgeted expenditures for Community Works projects.

Service Component	Cost ¹
General Operations	\$789,389
Grants in Aid	\$17,629
Feasibility Studies	\$20,000
Community Works Projects	\$864,151 ²
Total	\$1,691,169

¹ Cost estimates are from the 2016 - 2020 Financial Plan
² Refer to Figure 2 for more detail. Amount budgeted for 2016 is higher than usual due to the design and construction of the Thorsen

In 2016 the fee charged by the Surveyor to collect taxes in the CCRD is estimated to be \$38,380 and this amount is added into the tax rates for CCRD services on residents' provincial tax bills. This amount has not been included in the CCRD rates referenced in individual service *Fact Sheets*, so as not to double count.

➤ **How are the costs recovered?**

General Operations

In 2016, the total budgeted costs of general operations (\$789,389) will be recovered through a combination of property taxes based on converted assessment for land and improvements applied to properties in all five electoral areas (40%); apportionment of general administration costs (e.g. general liability insurance, staff time, budget preparation, financial audit, etc.) to each regional district service (23%); grants and donations (27%); a contribution from the Central Coast Regional Hospital District for administration of the CCRHD

Board (2%), interest earned (1%) and prior years surplus (7%).

Project	Cost ¹
<u>Community Development</u>	
<i>Walker Island concession construction</i> ²	\$53,800
<u>Planning</u>	
<i>Asset Management</i> ³	\$50,000
<i>Airport Master Plan</i> ⁴	\$50,000
<i>Solid Waste Management Plan Update</i> ⁵	\$40,000
<u>Solid Waste Management</u>	
<i>Design/construction Thorsen Creek Waste & Recycling Centre</i> ⁵	\$667,351
Apportioned Administration	\$3,000
Total	\$864,151

¹ Cost estimates are from the 2016 - 2020 Financial Plan
² See *Parks, Trails & Recreation Fact Sheet* for more project information
³ Includes infrastructure condition assessments for the Bella Coola water system, Bella Coola Airport, Denny Island air strip and Centennial Swimming Pool.
⁴ See *Transportation Fact Sheet* for more project information
⁵ See *Solid Waste Fact Sheet* for more project information

Grants in Aid

The 2016 budgeted cost for grants in aid (\$17,629) will be recovered through property taxes based on converted assessment for land and improvements applied to properties in all electoral areas (85%), as well as prior years' surplus (15%).

Feasibility Studies

The maximum tax requisition for feasibility studies is \$10,000. Given that feasibility studies typically cost more than \$10,000, the recovered taxes are accumulated to create a \$20,000 budget. (i.e. 50% current year tax requisition and 50% prior year's surplus).

Community Works Projects

Community Works projects are funded using the CCRD's share of the federal gas tax fund that is delivered through direct annual allocation to local governments throughout Canada. These funds may be accumulated, including interest earned, and spent by the local government on regional district services that meet the eligibility requirements,

within pre-approved project categories. For more information, refer to the *Regional Grants Fact Sheet*. As at the end of 2015, the CCRD had accumulated a surplus of \$763,365 in Community Works Funds, including interest earned.

The 2016 budgeted cost of Community Works projects (\$864,151) is substantially higher than usual due primarily to the cost for design and construction of the new Thorsen Creek waste and recycling centre. The total budgeted cost will be recovered through the annual amount of Community Works funds transferred to the CCRD for 2016 (\$181,628 or 21%), as well as a portion of the accumulated surplus Community Works funds (\$679,523 or 79%). The budgeted cost of Community Works projects is expected to drop to approximately \$275,000 in 2017 and \$200,000 for each of the three years thereafter, depending on the availability of surpluses to fund projects.

Reserves and Surplus

In addition to the service costs, the CCRD established an asset replacement fund in 2014 for most services. As at the end of 2015, the amount set aside in the asset replacement fund for general operations was \$6,858 (see Figure 3). The asset replacement fund does not contain any amounts for grants in aid, feasibility studies or Community Works projects.

Fund	Total ¹
Asset Replacement Fund - Gen. Operations	\$6,858
Accumulated Surplus - Gen. Operations	\$138,210
Accumulated Surplus - Grants in Aid	\$2,629
Accumulated Surplus - Feasibility Studies	\$10,000
Accumulated Surplus - Community Works	\$763,365

¹ Reserve and surplus totals are as at the end of 2015.

Similar to Community Works projects, general operations, grants in aid, and feasibility studies have accumulated a surplus over the years, which is being used to fund some increases in operational costs over the upcoming years, including 2016. The accumulated amounts, as at the end of 2015, are shown in Figure 3.

➤ What is the cost to the typical resident?

Figure 4 provides the cost to a typical CCRD residence for administration services, including general operations, grants in aid and feasibility studies. Community Works projects are funded entirely by grants (Gas Tax), therefore there is no cost impact to residents.

Service	Tax Req.	Res. Rate	Total ¹
General Operations	\$314,668	0.8958	\$134
Grants in Aid	\$15,000	0.0427	\$6
Feasibility Studies	\$10,000	0.0284	\$4
Surveyor of Taxes Fee	\$38,380	0.1105	\$17
Total	\$378,048		\$161

¹ Impact is calculated on a home assessed at \$150,000

The 2016 cost impact of administration services on CCRD residents is approximately \$378,048 in combined property taxes, including the Surveyor of Taxes fee. This translates into approximately \$161 on a home assessed at \$150,000.