

2019 CCRD Budget Development

Board Meeting March 14, 2019



Summary of 2019 Budget

- ▶ Best estimate of 2019 revenues and expenditures based on 2018 actuals
- ▶ Support Board's strategic goals
- ▶ Adjusted Apportioned Admin cost

2019 Budget Overview



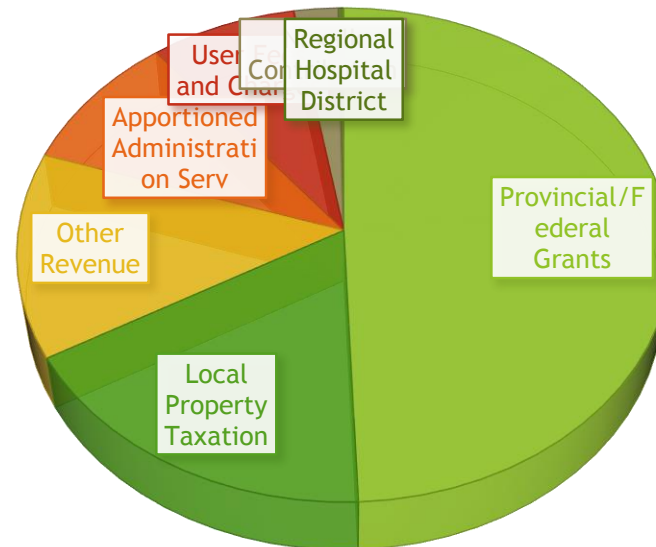
2019 CCRD Budget: Total Revenue and Expense

- ▶ Total Revenues: \$4.37 million
- ▶ Surplus, Begin of Year: 0.68 million
- ▶ Total Expenses: \$4.70 million
- ▶ Surplus, End of Year: 0.35 million
- ▶ Total Tax Levy: \$760,261 (2.1% increase from 2018)

2019 CCRD Revenue

	2019	
Provincial/Federal Grants	2,161,743	49%
Local Property Taxation	760,261	17%
Other Revenue	588,014	13%
Apportioned Administration Serv	402,626	9%
User Fees and Charges	348,776	8%
Nuxalk Contribution	105,000	2%
Regional Hospital District	13,500	0.3%
Total Revenues	4,379,920	100%

2019 CCRD REVENUES

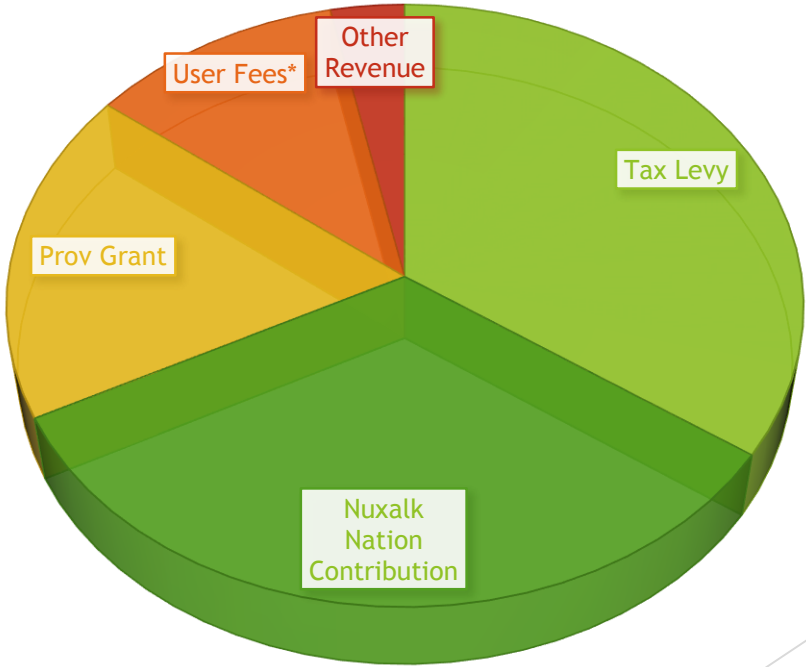


Revenue - Landfill

Revenues:		
Tax Levy	109,908	35%
Nuxalk Nation Contribution	105,000	33%
Prov Grant	56,877	18%
User Fees*	36,000	11%
Other Revenue	10,500	3%
Total	318,285	100%

*User fees will increase at 20% during 2019

LANDFILL REVENUES



Property Value and Tax Levy



CENTRAL COAST REGIONAL DISTRICT								
CONVERTED VALUES BY PROPERTY CLASS								
FINANCIAL PLAN 2019	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	4,353,559	186,110	7,303,930	3,942,267	778,915	16,564,781	67.1%	63.8%
02 Utilities	2,664,970	55,195	238,945	120,995	30,030	3,110,135	12.6%	16.2%
04 Major Industry			124,644			124,644	0.5%	0.5%
05 Light Industry	512,176		25,024	28,118	5,236	570,554	2.3%	2.4%
06 Business/Other	1,904,217	38,318	435,499	500,890	995,006	3,873,930	15.7%	15.4%
07 Managed Forest	56,280		177,300	71,790		305,370	1.2%	1.2%
08 Recreation/Non Profit	64,070		38,400	21,640		124,110	0.5%	0.4%
09 Farm	3,034		11,915	12,939		27,888	0.1%	0.1%
TOTAL (2019)	9,558,306	279,623	8,355,657	4,698,639	1,809,187	24,701,412	100	100%
% of Total	38.7%	1.1%	33.8%	19.0%	7.3%	100.0%		
Last Year (2018)	9,234,073	204,063	8,053,427	4,594,023	1,622,020	23,707,606		
% of Total	38.9%	0.9%	34.0%	19.4%	6.8%	100.0%		
Increase/decrease	324,233	75,560	302,230	104,616	187,167	993,806		
%	3.5%	37.0%	3.8%	2.3%	11.5%	4.2%		

CENTRAL COAST REGIONAL DISTRICT									
TAX REQUISITION SUMMARY BY FUNCTION									
FINANCIAL PLAN 2019									
	DI&OF	B Bella	Upper H	Lower H	Townsite				
	Area A	Area B	Area C	Area D	Area E	Total EA	LSA	Total	%
<u>Administrative Services</u>									
A - General Operations	\$ 117,600	\$ 3,440	\$ 102,803	\$ 57,809	\$ 22,259	\$ 303,911		\$ 303,911	40.0%
B - Grants in Aid	\$ 5,886	\$ 172	\$ 5,145	\$ 2,893	\$ 1,114	\$ 15,210		\$ 15,210	2.0%
C - Feasibility Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0.0%
<u>Development Services</u>									
D - Economic Development	\$ 12,233	\$ 358	\$ 10,694	\$ 6,013	\$ 2,315	\$ 31,613		\$ 31,613	4.2%
E - Land Use Planning	\$ 5,804	\$ 170	\$ 5,074	\$ 2,853	\$ 1,099	\$ 15,000		\$ 15,000	2.0%
F - Valley Street Lighting			\$ 3,316	\$ 1,864	\$ 718	\$ 5,898		\$ 5,898	0.8%
<u>Environmental Services</u>									
G - Solid Waste Management			\$ 61,786	\$ 34,744	\$ 13,378	\$ 109,908		\$ 109,908	14.5%
<u>Leisure Services</u>									
H - Parks & Recreation - Bella Coola			\$ 18,174	\$ 10,220	\$ 3,935	\$ 32,329		\$ 32,329	4.3%
I - Recreation - Denny Island	\$ 4,532					\$ 4,532		\$ 4,532	0.6%
J - Swimming Pool			\$ 35,658	\$ 20,051	\$ 7,721	\$ 63,430		\$ 63,430	8.3%
K - Vancouver Is. Regional Library	\$ 25,770	\$ 754	\$ 22,527	\$ 12,668	\$ 4,878	\$ 66,596		\$ 66,596	8.8%
<u>Protective Services</u>									
L - Emergency Management	\$ 20,425	\$ 598	\$ 17,855	\$ 10,040	\$ 3,866	\$ 52,783		\$ 52,783	6.9%
M - Emergency Management Initiatives						\$ -		\$ -	
N - House Numbering			\$ 621	\$ 349	\$ 134	\$ 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	1.3%
<u>Local Area Services (LSA)</u>									
Q - Fire Protection (Area E+)							\$ 34,385	\$ 34,385	4.5%
R - Street Lights (Area E)							\$ 13,589	\$ 13,589	1.8%
TOTAL (2019)	202,221	5,492	283,651	159,506	61,417	712,287	47,974	760,261	100.0%
Current % of Total Tax Levy	28.4%	0.8%	39.8%	22.4%	8.6%	100.0%			
Last Year (2018)	212,601	4,419	278,548	158,896	56,102	710,565	34,046	744,611	Increase
Last year % of Total Tax Levy	29.9%	0.6%	39.2%	22.4%	7.9%	100.0%			2.1%

Tax Contribution by Community - Who Pays for What

- Denny Island and Ocean Falls

2018 vs. 2019 Tax Levy Summary

FINANCIAL PLAN 2019	Area A	Area B
TOTAL (2019)	202,221	5,492
Current % of Total Tax Levy	28.4%	0.8%
Last Year (2018)	212,601	4,419
Last year % of Total Tax Levy	29.9%	0.6%
Increase / Decrease	-1.5%	0.1%

FINANCIAL PLAN 2019	Area A	Area B
<u>Administrative Services</u>		
A -General Operations	\$ 117,600	\$ 3,440
B -Grants in Aid	\$ 5,886	\$ 172
C -Feasibility Fund	\$ -	\$ -
<u>Development Services</u>		
D -Economic Development	\$ 12,233	\$ 358
E -Land Use Planning	\$ 5,804	\$ 170
F -Valley Street Lighting	Nil	Nil
<u>Environmental Services</u>		
G -Solid Waste Management	Nil	Nil
<u>Leisure Services</u>		
H -Parks & Recreation - Bella Coola	Nil	Nil
I -Recreation - Denny Island	\$ 4,532	Nil
J -Swimming Pool	Nil	Nil
K -Vancouver Is. Regional Library	\$ 25,770	\$ 754
<u>Protective Services</u>		
L -Emergency Management	\$ 20,425	\$ 598
Emergency Management		
M -Initiatives	Nil	Nil
N -House Numbering	Nil	Nil
<u>Transportation Services</u>		
O -Airport - Bella Coola	Nil	Nil
P -Airport - Denny Island	\$ 9,973	Nil
<u>Local Area Services (LSA)</u>		
Q -Fire Protection (Area E+)	Nil	Nil
R -Street Lights (Area E)	Nil	Nil

Tax Contribution by Community - Who Pays for What

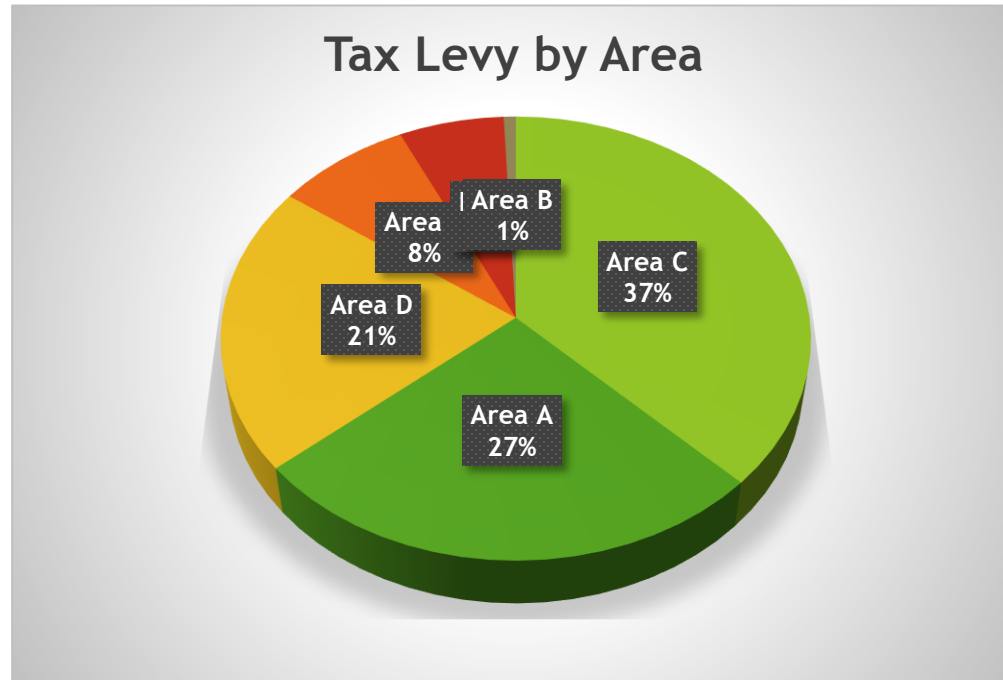
- Hagensborg and Townsite

2018 vs. 2019 Tax Levy Summary

FINANCIAL PLAN 2019	Area C	Area D	Area E
TOTAL (2019)	283,651	159,506	61,417
Current % of Total Tax Levy	39.8%	22.4%	8.6%
Last Year (2018)	278,548	158,896	56,102
Last year % of Total Tax Levy	39.2%	22.4%	7.9%
Increase / Decrease	0.6%	0.03%	0.7%

FINANCIAL PLAN 2019	Area C	Area D	Area E	LSA
<u>Administrative Services</u>				
A -General Operations	\$ 102,803	\$ 57,809	\$ 22,259	
B -Grants in Aid	\$ 5,145	\$ 2,893	\$ 1,114	
C -Feasibility Fund	\$ -	\$ -	\$ -	
<u>Development Services</u>				
D -Economic Development	\$ 10,694	\$ 6,013	\$ 2,315	
E -Land Use Planning	\$ 5,074	\$ 2,853	\$ 1,099	
F -Valley Street Lighting	\$ 3,316	\$ 1,864	\$ 718	
<u>Environmental Services</u>				
G -Solid Waste Management	\$ 61,786	\$ 34,744	\$ 13,378	
<u>Leisure Services</u>				
H -Coola	\$ 18,174	\$ 10,220	\$ 3,935	
I -Recreation - Denny Island				
J -Swimming Pool	\$ 35,658	\$ 20,051	\$ 7,721	
K -Vancouver Is. Regional Library	\$ 22,527	\$ 12,668	\$ 4,878	
<u>Protective Services</u>				
L -Emergency Management	\$ 17,855	\$ 10,040	\$ 3,866	
M -Initiatives				
N -House Numbering	\$ 621	\$ 349	\$ 134	
<u>Transportation Services</u>				
O -Airport - Bella Coola	Nil	Nil	Nil	
P -Airport - Denny Island	Nil	Nil	Nil	
<u>Local Area Services (LSA)</u>				
Q -Fire Protection (Area E+)				\$ 34,385
R -Street Lights (Area E)				\$ 13,589

Tax Levy by Electoral Area

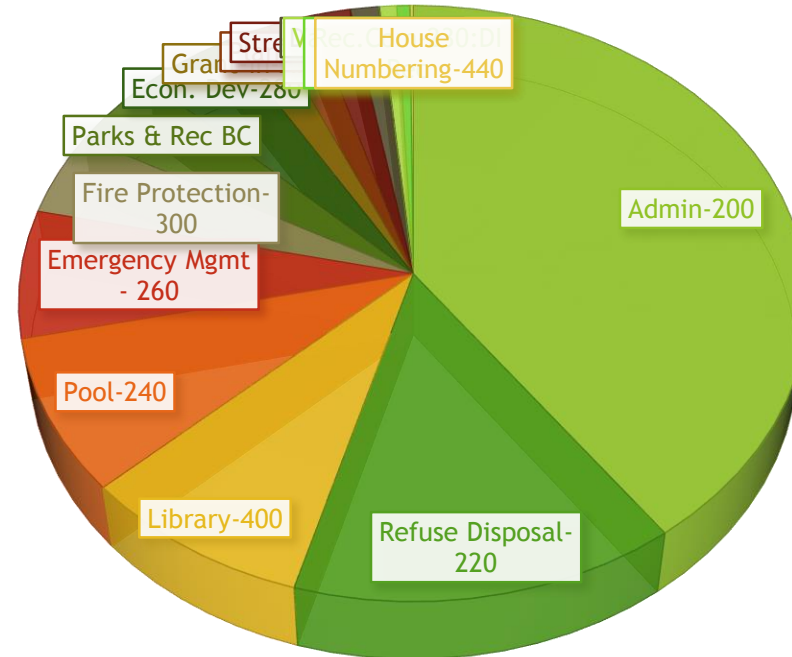


Area A	Area B	Area C	Area D	Area E	LSA	Total
202,221	5,492	283,651	159,506	61,417	47,974	760,261
27%	0.7%	37%	21%	8%	6%	100%

Tax Levy - All Classes

	Amount	%
Admin-200	303,911	40%
Refuse Disposal-220	109,908	14%
Library-400	66,596	8.8%
Pool-240	63,430	8.3%
Emergency Mgmt - 260	52,783	6.9%
Fire Protection-300	34,385	4.5%
Parks & Rec BC	32,329	4.3%
Econ. Dev-280	31,613	4.2%
Grant-in-Aid-380	15,210	2.0%
Planning-250	15,000	2.0%
Street Lights-320	13,589	1.8%
DI Airport-340	9,973	1.3%
Valley St. Lights-420	5,898	0.8%
Rec.Com-230:DI Rec	4,532	0.6%
House Numbering-440	1,104	0.1%
Total	760,261	100%

TAX LEVY DISTRIBUTION

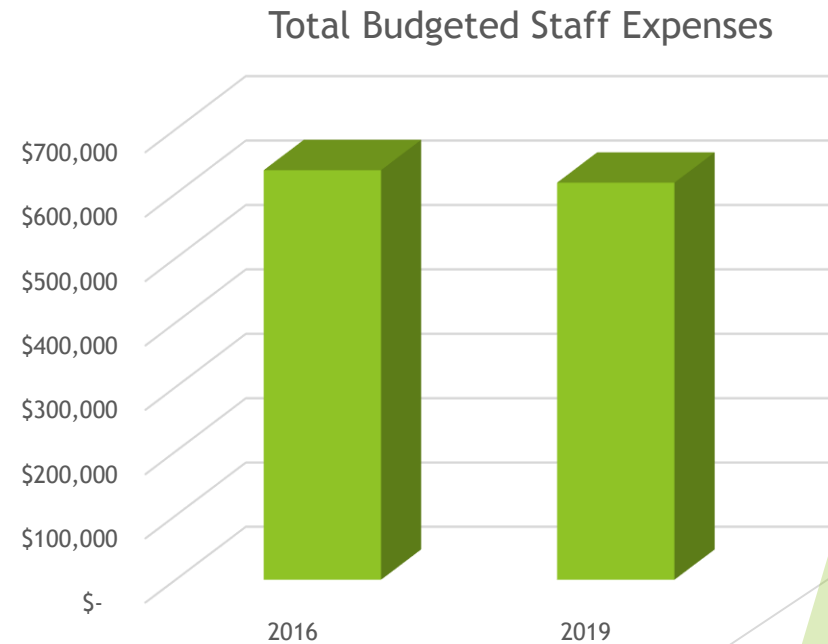


Analysis



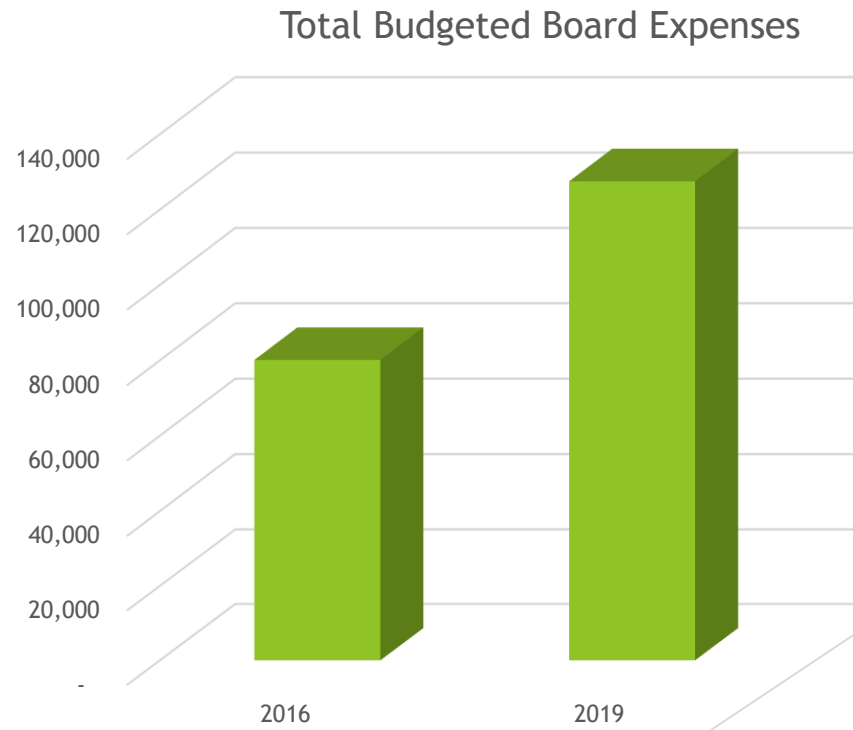
2016 vs. 2019 at Full Staff Level Total Staff Expenses

	2016	2019
Payroll	\$ 417,371	\$ 507,807
Professional Fees	\$ 160,979	\$ 64,500
Prof Development	\$ 32,350	\$ 29,475
Supplies & Small Tools	\$ 25,860	\$ 15,372
Total	\$ 636,560	\$ 617,154

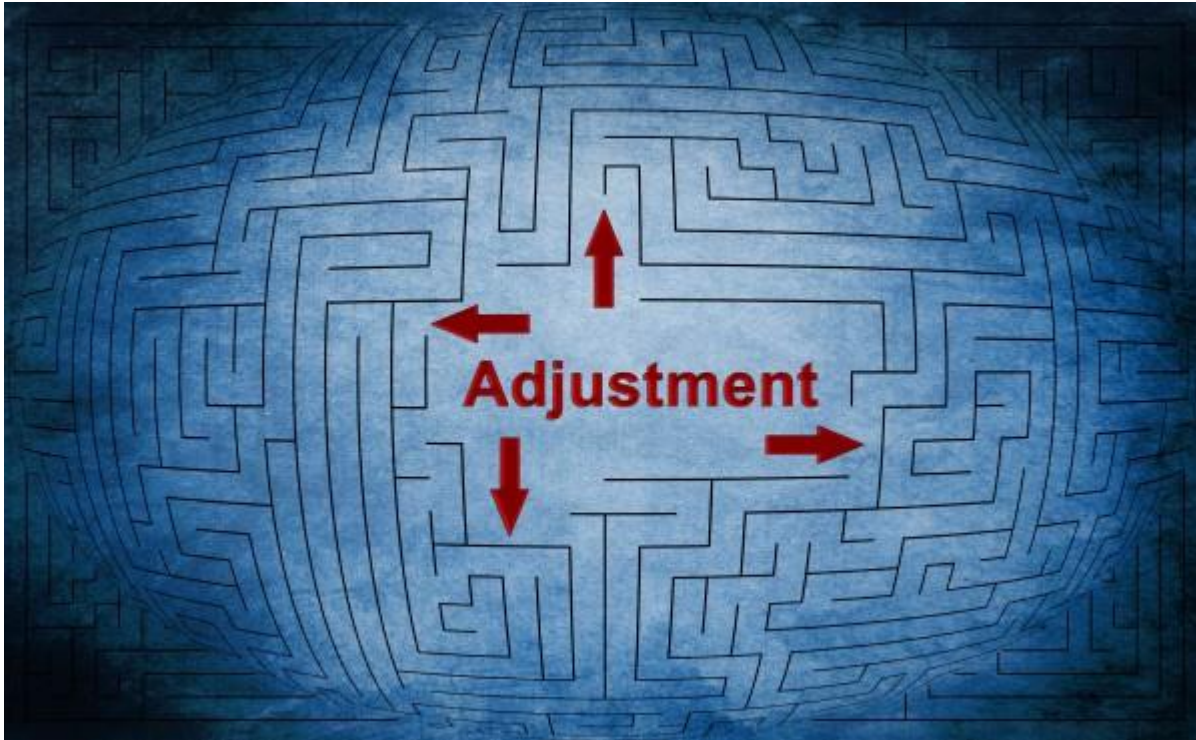


2016 vs.2019 at Full Staff Level Total Board Governance Expenses

	2016	2019
Directors Cell Phone Allowance	1,800	3,300
Conventions, Travel	20,000	19,530
Directors' Remuneration	29,800	50,452
Directors' Extended Benefits		6,000
Meals	1,900	4,000
Airfares and Travel Allowance	26,100	30,400
Board's Professional Development		6,225
Board's Public Relations		6,600
Directors'/Governance Expenses - Other	500	1,000
	80,100	127,507



Adjustment



Key Adjustment - Administration Cost Apportionment to Services

- ▶ *Local Government Act:*
- ▶ *Costs of services*
- ▶ *379 (1) All costs incurred by a regional district in relation to a service, including costs of administration attributable to the service, are part of the costs of that service.*

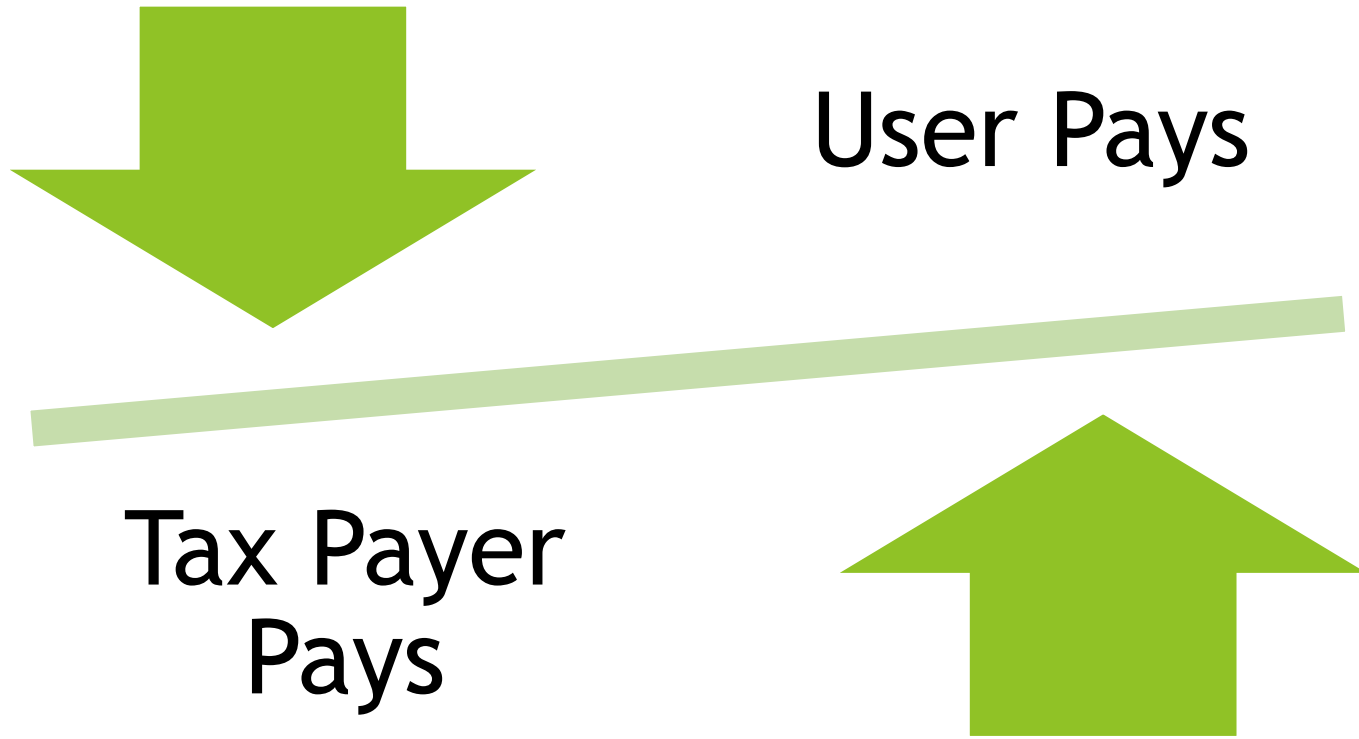
Apportioned Admin Cost - Reallocated

	Total Payroll Allocations	A	Payroll Allocation %	Board Gov + Audit+F/Service+ Insurance+AD&D + Office Supplies	B	Apport Admin (A + B)	Total Allocations %
1 BC Airport-210	66,448		13.09%	36,072		102,520	14.62%
2 Refuse Disposal-220	55,798		10.99%	26,885		82,683	11.79%
3 Pool-240	43,368		8.54%	22,049		65,417	9.33%
4 Econ. Dev-280	19,281		3.80%	7,833		27,115	3.87%
5 Emergency Mgmt - 260	46,636		9.18%	14,313		60,948	8.69%
6 Parks & Rec BC -270	12,403		2.44%	5,029		17,431	2.49%
7 Library-400	653		0.13%	290		943	0.13%
8 Street Lights-320	2,319		0.46%	870		3,190	0.45%
9 DI Airport-340	2,160		0.43%	774		2,934	0.42%
10 Fire Protection-300	10,223		2.01%	3,385		13,608	1.94%
11 Valley St. Lights-420	813		0.16%	290		1,104	0.16%
12 House Numbering-440	813		0.16%	290		1,104	0.16%
13 DI Recreation.Com-230	2,332		0.46%	774		3,106	0.44%
14 Water Oper BC - 310	6,751		1.33%	5,319		12,070	1.72%
15 Land Use Planning-250	6,422		1.26%	2,031		8,453	1.21%
Other	231,387		45.57%	67,212		298,599	42.58%
Total	507,807		100%	193,416		701,223	100%

Apportioned Admin Cost - Reallocated

		2018	2019	2019 - 2018 (Diff in \$)	Diff in %
1	BC Airport-210	26,620	102,520	75,900	285%
2	Pool-240	9,317	65,417	56,100	602%
3	Emergency Mgmt - 260	29,000	60,948	31,948	110%
4	Refuse Disposal-220	66,000	82,683	16,683	25%
5	Parks & Rec BC -270	3,373	17,431	14,058	417%
6	Econ. Dev-280	13,395	27,115	13,720	102%
7	Fire Protection-300	2,420	13,608	11,188	462%
8	Street Lights-320	450	3,190	2,740	609%
9	DI Recreation.Com-230	687	3,106	2,419	352%
10	DI Airport-340	1,083	2,934	1,851	171%
11	Valley St. Lights-420	504	1,104	600	119%
12	Library-400	1,800	943	- 857	-48%
13	House Numbering-440	2,151	1,104	- 1,047	-49%
14	Water Oper BC - 310	15,000	12,070	- 2,930	-20%
15	Land Use Planning-250	26,620	8,453	- 18,167	-68%
	Total	198,420	402,624	204,204	103%

Apportioned Admin Cost
Increased by \$75,900 at Airport
User Pays Principle



Support CCRD Board's Strategic Goals



Goal 1: Good Governance and Administration

- ▶ Implement and Assess Current Public Communications and Engagement Strategy

Items in the 2019 Budget:

- ▶ \$70,000 for CCRD website design
- ▶ \$6,000+ for Monthly Chair's Message
- ▶ \$5,000 for outer coast website/communication need

Goal 1: Good Governance and Administration

- ▶ Knowledge Development Plan for Board Members

Items in the 2019 Budget:

- ▶ \$6,000+ for Board's Professional Development (LGLA Conference) travelling
- ▶ \$20,000 for UBCM, AVICC and other conventions

Goal 2: Building Our Capacity

- ▶ Finalize Action Plan for Equalization Strategy

Items in the 2019 Budget:

- ▶ \$15,000 for Equalization workshop and research
- ▶ \$20,000 for UBCM, AVICC and other conventions

Goal 3: Improving Our Infrastructure

- ▶ Denny Island Water Upgrade:
- ▶ Items in the 2019 Budget:
 - ▶ Community Works Fund: about \$200,000 available
 - ▶ Actual Spending:

2018	2019
\$28,000	\$16,660

Goal 3: Improving Our Infrastructure

- ▶ BC Airport Certification :
- ▶ Items in the 2019 Budget:
 - ▶ \$113,000 for Obstacle Removal Project from BC Air Access Program (BCAAP)
 - ▶ \$35,000 for Safety Management Systems (SMS) and Audit
 - ▶ \$ 42,000 for Maintenance
 - ▶ \$14,000 for Capital Works

Questions