



## CENTRAL COAST REGIONAL DISTRICT

**DATE:** February 25, 2014

**TO:** Darla Blake, CAO

**FROM:** Donna Mikkelson, CFO

**SUBJECT:** 2013 Pre-Audit Financial Report and Sta. of Revenue & Expenditures

### RECOMMENDATION:

THAT the 2013 Pre-Audit Financial Report and the Statement of Revenues and Expenditures for the period January to December (Actual vs. Budget) be received.

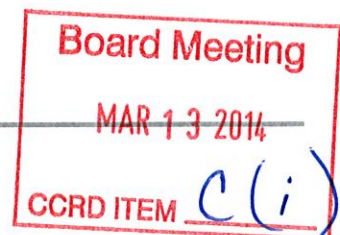
Attached please find the 2013 Schedule of Revenue and Expenditures for financial activity to December 31, 2013. The following comments will provide explanation for significant variances and other points of interest.

### Administrative Services

#### **Community Works Fund (CWF)**

The CWF expenses are underspent in 2013, due largely to delays associated with the Nuxalk Hall Rehabilitation project, to which the board has granted extensions (3) to March 31, 2014.

Directors will recall that the Gas Tax Manager has reviewed the purchase of the Administration building in 2011 in terms of eligibility under the Community Works Fund, and the matter is settled and reflected in the reduced revenue line item 40052.



**General Operations (Admin)**

Actual revenue is up very slightly (\$7,000) over budget due to the successful Infrastructure Planning Grant approved by the province for the Town Site Waste Water conceptual design completed by Urban Systems.

As anticipated, salaries were slightly higher (\$8,000) than initial projections based on the addition of a new 1.0 FTE in the third quarter. The other expense that exceeded budget was the conceptual design, noted above, which was offset by an associated increase in revenue. Auditing fees (\$25,000) have not yet been accounted for. Conventions and travel, directors' remuneration and contracts are all underspent due to the governance education session not taking place. The final expenditures are expected to be, overall, about \$10,000 less than budgeted.

**Development Services****Land Use Planning**

The planning function has been reasonably quiet in 2013 and the budgeted use of an outsourced planning consultant has not been required. Further, it is likely that the planning needs assessment and situational analysis will be completed in house. Expenditures are underspent accordingly.

**Economic Development**

Revenues and expenditures are currently under budget due to no payment claim from the Central Coast Chamber of Commerce to assist the Denny Island community with various economic development related initiatives. Contingencies are well under budget due to the vacancy associated with a dedicated Economic Development Officer, which is anticipated to be modified and undertaken in May 2014 with the assistance of the Northern Development Initiative Trust.

**Environmental Services****Thorsen Creek Waste and Recycling Centre (TCWRC)**

The TCWRC has been significantly assisted by funding from the Community Works Fund in 2013, which has provided a much needed surplus going into 2014.

**Waterworks – Bella Coola LSA**

Expenditures are under budget due largely to the GIS mapping project not taking place. The Public Works Manager will schedule this initiative as time permits.

## Leisure Services

### **Parks and Recreation – Bella Coola**

The Parks and Recreation budget currently shows expenditures and revenues well under budget due to the completion of major projects associated with the Disaster Financial Assistance funding program which resulted from the 2010 flooding event. An extension has been granted by DFA to allow the purchase of infield material, well pump installation and new outhouses for Walker Island Park in 2014.

### **Recreation – Denny Island**

Revenues and expenditures are in line with projections with no significant variances.

### **Swimming Pool**

The swimming pool is under budget primarily due an early return to school for several staff members. Payroll expenses are \$12,000 below anticipated levels. Tight controls exercised by the Commission have reduced supplies overall and fuel consumption has also come in under budget (perhaps due to a warmer than usual season).

## Protective Services

### **Emergency Management**

Expenditures are under budget due to the vacant Emergency Program Coordinator position which has since been filled in the Administration, or General Operations function.

### **Emergency Management Initiatives – Flood Protection Program (FPP)**

A surplus of \$94,000 will flow through to 2014 which will provide for the completion of engineering assessment report and recommendations of the Hagensborg Dike Engineering Design (\$56,295). It is expected that money will be available for other flood protection projects in 2014 (\$10,000 for Nusatsum groyne as authorized by the board) with the remainder (\$27,800) to be used to undertake multi-agency work which will be focused on resolving internal drainage issues in the Hagensborg area. The original \$500,000 from the province will then be fully expended.

### **Fire Protection – Bella Coola LSA**

The fire protection accounts continue to increase their surplus on an annual basis. Revenue is in line with projections, and expenditures are under budget on various line items.

## Transportation Services

### **Airport – Bella Coola**

Revenues in 2013 are below budget due to a request for grant funding not proceeding. It was intended that an application would go forward to support the generation of a new Airport Development Plan.

Similarly, the expenditures are under budget for the same reason. Snow clearing costs were under budget by \$12,000 due to seasonal weather considerations. Maintenance projects are underspent due to the crack sealing project not proceeding (\$25,000).

### **Airport – Denny Island**

Revenues are in line with the budget.

Expenditures however, are well under as the commission awaits an accumulation of funds in order to take on necessary clearing projects.

Respectfully submitted,

Donna Mikkelson, CFO

**Central Coast Regional District**  
**Pre-Audit Revenue and Expenditures - By Service - Actual vs. Budget**

	Jan-Dec 2013	2013
	Actual	Budget
<b>Revenue</b>		
40005 · Nuxalk Nation Cont to Landfill	30,000	30,000
40008 · Airport Rentals and Charges	57,841	55,076
40013 · Central Coast Regional Hosp District	13,000	13,000
40030 · Counter Sales	540	900
40035 · Donations	2,937	2,350
40038 · Emergency Management Init. FPP	0	212,688
40040 · Federal Grants	(6,584)	1,500
40045 · Fire Protection Tolls	3,235	3,200
40052 · Gas Tax Agreement (Fed/Prov)	107,683	178,554
40055 · Grants in lieu of taxes	31,414	38,438
40100 · Interest & other income	17,054	12,500
40115 · Apportioned Administration	62,334	62,334
40116 · Prov cost share - street lights	315	426
40120 · Misc revenue	11,112	40,400
40122 · User Fees - Swimming Pool	14,307	12,000
40135 · Registration fees - Recreation	1,875	3,200
40125 · Provincial Basic Grant	207,714	207,714
40130 · Provincial Grants - Other	149,657	72,941
40145 · Rezoning & Land Use fees	0	700
40155 · Tax Levy	606,084	606,084
40156 · Parcel Taxes	37,025	37,500
40200 · Landfill User Fees	2,343	3,000
40210 · Water tolls & charges	34,326	38,000
<b>Total Revenue</b>	<b>1,384,212</b>	<b>1,630,505</b>
<b>Expenditures</b>		
<u>Administrative Services</u>		
Community Works Fund	139,913	291,500
Feasibility Studies		
General Operations	517,622	554,182
Grants In Aid	14,500	15,230
<u>Development Services</u>		
Economic Development	51,365	84,511
Land Use Planning	13,500	20,041
LSA Street Lighting (BC Townsite)	8,934	9,600
Valley Street Lighting	4,057	4,300
<u>Environmental Services</u>		
Thorsen Creek Waste & Recycling	105,211	145,696
Waterworks Operating (LSA BC Town site)	37,591	52,650
Waterworks Capital (LSA BC Townsite)	19,560	19,521
<u>Leisure Services</u>		
Parks and Recreation - Bella Coola	33,697	79,137
Recreation - Denny Island	4,640	9,289
Swimming Pool	80,350	110,489
Regional Library (VIRL)	48,368	48,440
<u>Protective Services</u>		
Diking - Bella Coola Airport	0	0
Emergency Management	12,030	53,500
Emergency Mgmt Initiatives (FPP)	101,629	212,688
Fire Protection (LSA Townsite)	17,395	32,783
House Numbering	2,000	4,000
<u>Transportation Services</u>		
Airport - Bella Coola	64,467	144,239
Airport - Denny Island	2,113	12,919

**Central Coast Regional District  
Pre-Audit Revenue and Expenditures - By Service - Actual vs. Budget**

	<u>Jan-Dec 2013</u>	<u>2013</u>
Total Expenditures	1,278,942	1,904,715
Excess (Deficiency) of Revenue over Expenditures	105,270	(274,210)
<b>Other Income/Expense</b>		
<b>Other Income</b>		
40004 - Surplus, beginning of year	0	1,207,141
Total Other Income	0	1,207,141
<b>Other Expense</b>		
50204 - Deficit, beginning of year	0	19,682
50224 - Surplus, end of the year	0	913,249
Total Other Expense	0	932,931
Net Other Income	0	274,210
Net Income	105,270	0

CENTRAL COAST REGIONAL DISTRICT

February 25, 2014

TO: Darla Blake, CAO  
FROM: Donna Mikkelson, CFO

**RE: PARCEL TAX REQUISITION 2014**

**Recommendation:**

**That the 2014 parcel tax roll for the Bella Coola Waterworks Local Service Area (LSA) be confirmed and authenticated this 13th day of March, 2014 and forwarded for collection to the Surveyor of Taxes.**

**Background**

The board of directors adopted bylaw No. 276 in 1997 which is the parcel tax bylaw for the Bella Coola Waterworks Local Service Area. The parcel tax applies to all properties on the system whether or not they are taking water. Water **tolls** apply as user fees under bylaw No. 282. The parcel tax is for the capital construction of the 1996 distribution system and is used specifically to repay the debt to the Municipal Finance Authority.

In 1997, there were 11 folios that paid a lump sum of \$5,000 each in order to commute and be exempt from the annual parcel tax charge. These folios are exempt from the annual parcel tax.

Respectfully submitted,



Donna Mikkelson, CFO

