

DATE: February 6, 2020**FILE:** 1700-02/2020/205**TO:** Chair and Directors
Committee of the Whole**FROM:** Russell Dyson
Chief Administrative OfficerSupported by Russell Dyson
Chief Administrative Officer***R. Dyson*****RE: 2020 - 2024 Financial Plan – CV Community Justice Service – function 205****Purpose**

To provide the committee of the whole with the proposed 2020 - 2024 financial plan and work plan highlights for the Comox Valley Community Justice Service, function 205.

Recommendation from the Chief Administrative Officer:

THAT the proposed 2020 – 2024 financial plan for Comox Valley Community Justice service, function #205, be approved.

Executive Summary

The proposed 2020–2024 financial plan for the CV Community Justice Service has the following key highlights:

- The service's main source of revenue is tax requisition. The proposed financial plan shows a \$12,000 increase in requisition for 2020 and then flat through 2024.
- The operating budget mainly consists of payment of an operational grant to the Community Justice Centre of the Comox Valley Society which will be \$60,000 in 2020, an increase of \$10,000 over 2019.
 - New five-year operational grant contribution agreement signed in 2019.
- The service's future expenditure reserve had a balance as at December 31, 2019 of \$17,351.
- The 2020 estimated residential tax rate is projected to be \$0.0030 per \$1,000 of assessed value.
- For a property valued at \$500,000, the tax impact will be \$1.50.

Prepared by:

Concurrence:

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Community Justice Centre of the Comox Valley Society	✓
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Board Strategic Drivers

The Comox Valley Regional District (CVRD) board has set four strategic drivers to guide service delivery. Not all services will be influenced by all drivers. Table 1 notes the degree of influence the drivers have on projects and work plans.

Table 1: Board Strategic Drivers


Fiscal responsibility: <ul style="list-style-type: none"> This service is funded in a very lean and fiscal responsible manner Supports the operational grant provided to the Community Justice Centre. The last increase to the Centre's operational grant prior to 2019 was in 2009. 	Climate crisis and environmental stewardship and protection: <ul style="list-style-type: none"> This service is not significantly influenced by this driver.
Community partnerships: <ul style="list-style-type: none"> This service is provided through a contractual arrangement with the Community Justice Centre of the Comox Valley Society All three Comox Valley municipalities along with senior levels of government, provide financial support to the Centre. Over 150 volunteers assist the organization There are also wide-ranging partnerships with numerous community agencies/groups and business organizations. 	Indigenous relations: <ul style="list-style-type: none"> The Community Justice Centre works collaboratively with at least six First Nation governments including K'ómoks First Nation. Chief Nicole Rempel is currently an elected director on the Society's board.

Financial Plan Overview

The 2020 - 2024 proposed five-year financial plan for the CV Community Justice service, function #205, including service establishment information, the requisition summary and the operating budget, is available within the full proposed budget binder, provided in both searchable PDF and e-reader formats, located on the CVRD financial plan web page at www.comoxvalleyrd.ca/currentbudget.

Table 2 summarizes the 2020 proposed budget as compared to the 2019 adopted budget. Significant variances from 2019 adopted budget will be discussed in the financial plan sections below.

Table 2: Financial Plan Highlights

		#205 Comox Valley Community Justice	
Operating	2019 Budget	2020 Proposed Budget	Increase (Decrease)
Revenue			
Requisition	48,000	60,000	12,000
Transfer from Reserve	1,708	915	(793)
Prior Years Surplus	1,175		(1,175)
	\$ 50,883	\$ 60,915	\$ 10,032
Expenditures			
Operating	50,883	60,915	10,032
	\$ 50,883	\$ 60,915	\$ 10,032

Highlights of the 2020 - 2024 proposed financial plan for function 205 include:

Revenue Sources

- The primary source of revenue taxation.
 - 2020 tax requisition is \$60,000, an increase of \$12,000 from 2019
 - To accommodate the new operating grant amount of \$60,000 based on new five year contract signed in 2019.
 - Annual requisition remains flat across the five-year financial plan

Personnel

There are no regional district personnel costs associated with this service.

Operations

- Operational expenditures proposed to increase by \$10,032 from 2019
 - Almost exclusively to accommodate increased operational grant funding provided to the Community Justice Centre of the Comox Valley Society.
 - The previous increase to the Society's annual operational grant, before the 2019 increase, was in 2009.

Capital

There are no capital costs associated with this service.

Reserves

- There is a future expenditure (operating) reserve established for this service.
 - Withdrawals from this reserve are used over the 2020-2024 financial plan to keep the taxation level relatively stable. If these reserves were to be depleted, a tax increase would be required to continue at the current service levels.
- The reserve balance as of December 31, 2019 was estimated to be \$17,351.

Tax Impacts

- Based on the 2020 completed assessment roll, the estimated residential tax rate for this service is expected to be \$0.0030 per \$1,000 of taxable assessed value.
- The 2019 residential tax rate for the service was \$0.0025 per \$1,000 of taxable assessed value.
- For a residence with an assessed value of \$500,000, the total tax impact is estimated to be \$1.50.

Citizen/Public Relations

Since 1998, the Community Justice Centre has provided restorative justice services to the citizens of the Comox Valley and continues to engage organizations and residents throughout the region on an ongoing basis to promote, advance and implement the principles of restorative justice.

Attachments

Appendix A – “Community Justice Centre of the Comox Valley 2020 – 2024 budget submission”

Community Justice Centre of the Comox Valley
Five year budget
for years ending August 31

	2020	2021	2022	2023	2024
CAPITAL expenditures					
Computer & software upgrades		5,000			
Furniture & equipment					
	0	5,000	-	-	-
SURPLUS funds					
Restricted funds:					
Capital asset reserve	5,000	5,000	5,000	5,000	5,000
School-based RJ initiative/teacher training	0	0	0	0	0
Retiring Allowance & Employee payments	12,500	12,500	12,500	12,500	12,500
	17,500	17,500	17,500	17,500	17,500
REVENUE					
Comox Valley Regional District	60,000	60,000	60,000	60,000	60,000
Grant revenue	30,000	40,000	40,000	50,000	50,000
Direct Access Grant	25,000	25,000	25,000	25,000	25,000
CAP grant	2,500	2,500	2,500	2,500	2,500
Donations	6,500	6,500	6,500	6,500	6,500
Interest income	250	250	250	250	250
Fundraising	10,000	10,000	10,000	10,000	10,000
Membership	250	250	250	250	250
	134,500	144,500	144,500	154,500	154,500
EXPENSES					
Advertising	4,500	4,500	5,000	5,000	5,000
Bank charges	500	500	500	500	500
Insurance	2,200	2,250	2,300	2,350	2,400
Meeting/Program expense	7,500	7,500	7,500	7,500	7,500
Office	6,000	6,000	6,000	6,000	6,000
Professional fees	5,000	5,500	6,000	6,500	7,000
Rent	27,750	27,750	27,750	29,100	29,100
Repairs & maintenance	2,000	2,000	2,000	2,000	2,000
Telephone & communications	3,500	3,750	4,000	4,250	4,500
Utilities	3,725	3,800	3,875	3,950	4,000
Wage	68,000	70,000	72,000	74,000	76,000
Volunteer	7,500	7,500	7,500	7,500	7,500
	138,175	141,050	144,425	148,650	151,500
NET RECEIPTS OVER (UNDER) EXPENDITURES	(3,675)	3,450	75	5,850	3,000
NET ASSETS BEGINNING OF YEAR					
Unrestricted funds	(11,125)	(14,800)	(11,350)	(11,275)	(5,425)
Restricted funds	17,500	17,500	17,500	17,500	17,500
Invested in Capital assets	4,984	3,987	3,190	2,552	2,041
Total	11,359	6,687	9,340	8,777	14,116
NET ASSETS END OF YEAR					
Unrestricted funds	(14,800)	(11,350)	(11,275)	(5,425)	(2,425)
Restricted funds	17,500	17,500	17,500	17,500	17,500
Invested in Capital assets	3,987	3,190	2,552	2,041	1,633
Total	6,687	9,340	8,777	14,116	16,708