

**DATE:** March 3, 2021**FILE:** 1700-02/2021/691 - 695**TO:** Chair and Directors  
Electoral Areas Services CommitteeSupported by Russell Dyson  
Chief Administrative Officer**FROM:** Russell Dyson  
Chief Administrative Officer***R. Dyson*****RE: 2021 - 2025 Financial Plan – Heritage Conservation – Functions 691 - 695**

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**Purpose**

To provide the Electoral Areas Services Committee with the proposed 2021 - 2025 Financial Plan and work plan highlights for the Heritage Conservation services, functions 691 (Electoral Area A – Baynes Sound); 692 (Electoral Area B – Lazo North); 693 (Electoral Area C – Puntledge – Black Creek); 694 (Denman Island); and 695 (Hornby Island).

**Recommendation from the Chief Administrative Officer:**

THAT the proposed 2021 – 2025 financial plans for the Heritage Conservation services, function Nos. 691, 692, 693, 694 and 695 be approved.

**Executive Summary**

- Tax Requisition and related tax impact per \$1,000 of taxable assessed value compared to 2020 is broken down as follows:
  - Function 691 (Area A Baynes Sound) tax requisition is \$3,490 (same as 2020) which equates to \$0.0018 per \$1,000 (versus \$0.0019 in 2020);
  - Function 692 (Area B) tax requisition is \$10,000 (same as 2020) which equates to \$0.0045 per \$1,000 (versus \$0.0047 in 2020);
  - Function 693 (Area C) tax requisition is \$10,000 (same as 2020) which equates to \$0.0034 per \$1,000 (versus \$0.0036 in 2020);
  - Function 694 (Denman Island) tax requisition is \$1,048 (same as 2020) which equates to \$0.0022 per \$1,000 (versus \$0.0024 in 2020); and
  - Function 695 (Hornby Island) tax requisition is \$1,462 (same as 2020) which equates to \$0.0021 per \$1,000 (versus \$0.0023 in 2020).
- Revenue for these services is derived from tax requisition.
- There are no personnel costs associated with these functions; rather electoral area planning staff manage the function and all related work items.
- Increases in the operating budget of each service is attributed to prior years' surplus (commensurate with increases in revenue). These services have neither capital nor reserves.

Prepared by:

**A. Mullaly**

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**Government Partners and Stakeholder Distribution (Upon Agenda Publication)**

Islands Trust	✓
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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 below notes the degree of influence the drivers have on projects and work plans.

**Table 1: Board Strategic Drivers**

<p><b>Fiscal responsibility:</b></p> <ul style="list-style-type: none"> <li>No increases to requisition are proposed. These are lean services with no personnel allocated.</li> </ul>	<p><b>Climate crisis and environmental stewardship and protection:</b></p> <ul style="list-style-type: none"> <li>Cultural heritage conservation initiatives can be related to environmental stewardship and protection (e.g. conservation of a cultural heritage landscape).</li> </ul>
<p><b>Community partnerships:</b></p> <ul style="list-style-type: none"> <li>Staff will work closely with community partners to identify possible projects within these services.</li> </ul>	<p><b>Indigenous relations:</b></p> <ul style="list-style-type: none"> <li>These services could be used to support projects related to Indigenous cultural heritage.</li> </ul>

**Rethink Comox Valley / COVID-19 Response and Renewal**

On May 12, 2020 the board adopted a COVID-19 renewal plan for the review of service levels and all necessary, critical and functional projects slated for the next five years. Recommended actions for the plan were brought forward to the relevant committees, commissions and partners for review over the summer. Cultural heritage conservation is widely regarded for its potential as an economic driver as well as for the role that cultural heritage conversation initiatives can play in enhancing social inclusion and community development.

**Financial Plan Overview**

The 2021 - 2025 proposed five-year financial plans for the five Heritage Conservation services, function Nos. 691, 692, 693, 694 and 695, including service establishment information and the requisition summary budgets are 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](http://www.comoxvalleyrd.ca/currentbudget).

Tables 2 through 6 below summarize the 2021 proposed budget as compared to the 2020 adopted budget. Significant variances from the 2020 adopted budget will be discussed in the financial plan sections that follow.

Table 2: Financial Plan Highlights Function 691


		#691 Area A Baynes Sound Heritage Conservation		
Operating	2020 Budget	2021 Proposed Budget	Increase (Decrease)	
<b>Revenue</b>				
Requisition	3,490	3,490	0	
Prior Years Surplus	8,370	11,541	3,171	
	<b>11,860</b>	<b>15,031</b>	<b>\$</b>	<b>3,171</b>
<b>Expenditures</b>				
Operating	11,860	15,031	3,171	
	<b>11,860</b>	<b>15,031</b>	<b>\$</b>	<b>3,171</b>

Table 3: Financial Plan Highlights Function 692


		#692 Electoral Area B Heritage Conservation		
Operating	2020 Budget	2021 Proposed Budget	Increase (Decrease)	
<b>Revenue</b>				
Requisition	10,000	10,000	0	
Prior Years Surplus	17,656	27,316	9,660	
	<b>27,656</b>	<b>37,316</b>	<b>\$</b>	<b>9,660</b>
<b>Expenditures</b>				
Operating	27,656	12,342	(15,314)	
Contribution to Reserve	0	24,974	24,974	
	<b>27,656</b>	<b>37,316</b>	<b>\$</b>	<b>9,660</b>

Table 4: Financial Plan Highlights Function 693


		#693 Electoral Area C Heritage Conservation		
Operating	2020 Budget	2021 Proposed Budget	Increase (Decrease)	
<b>Revenue</b>				
Requisition	10,000	10,000	0	
Prior Years Surplus	15,695	25,359	9,664	
	<b>25,695</b>	<b>35,359</b>	<b>\$</b>	<b>9,664</b>
<b>Expenditures</b>				
Operating	25,695	12,043	(13,652)	
Contribution to Reserve	0	23,316	23,316	
	<b>25,695</b>	<b>35,359</b>	<b>\$</b>	<b>9,664</b>

Table 5: Financial Plan Highlights Function 694



		#694 Denman Island Heritage Conservation		
Operating	2020 Budget	2021 Proposed Budget	Increase (Decrease)	
<b>Revenue</b>				
Requisition	1,048	1,048	0	
Prior Years Surplus	2,129	2,872	743	
	<b>3,177</b>	<b>3,920</b>	<b>\$</b>	<b>743</b>
<b>Expenditures</b>				
Operating	3,177	3,920	743	
	<b>3,177</b>	<b>3,920</b>	<b>\$</b>	<b>743</b>

Table 6: Financial Plan Highlights Function 695

		#695 Hornby Island Heritage Conservation		
Operating	2020 Budget	2021 Proposed Budget	Increase (Decrease)	
<b>Revenue</b>				
Requisition	1,462	1,462	0	
Prior Years Surplus	224	1,381	1,157	
	<b>1,686</b>	<b>2,843</b>	<b>\$</b>	<b>1,157</b>
<b>Expenditures</b>				
Operating	1,686	2,843	1,157	
	<b>1,686</b>	<b>2,843</b>	<b>\$</b>	<b>1,157</b>

Highlights of the 2021 - 2025 proposed financial plans for functions 691 - 695 include:

Revenue Sources

Revenue within each service are derived from tax requisition. Grant funding, if and when available can be accessed to support a project or initiative as they arise otherwise surplus funds are carried forward to the following year. No changes are proposed to the requisition in any of these services.

Personnel

No personnel costs are allocated within any of these services. Electoral area planning staff respond to any work items arising within each of these services.

Operations

Increases in the operating budget of each service is attributed to prior years’ surplus (commensurate with increases in revenue). The two projects identified for these services in 2021 include firstly carry forwards for the Kus Kus Sum cultural event that was not held in 2020 due to COVID and secondly the development of a heritage register. The latter was intended to be undertaken in 2020 however needed to be moved to 2021 due to planning staff workload. A heritage register is a requirement of the *Local Government Act* (RSBC, 2015, c. 1) (where properties have been designated by bylaw for their cultural heritage significance). Development of the heritage register project will be scoped and presented to a future Electoral Areas Services Committee meeting.

Capital

These services do not have capital.

Reserves

These services do not have reserves.

Tax Impacts

What resident tax impacts will the 2021 - 2025 financial plan have?

- Based on the 2021 completed assessment roll, the estimated residential tax rate for these services is expected as follows:

- Function 691 (Part Area A Baynes Sound): \$0.0018 per \$1,000 of taxable assessed value (2020 - \$0.0019);
  - Function 692 (Electoral Area B): \$0.0045 per \$1,000 of taxable assessed value (2020 - \$0.0047);
  - Function 693 (Electoral Area C): \$0.0034 per \$1,000 of taxable assessed value (2020 - \$0.0036) ;
  - Function 694 (Denman Island): \$0.0022 per \$1,000 of taxable assessed value (2020 - \$0.0024);
  - Function 695 (Hornby Island): \$0.0021 per \$1,000 of taxable assessed value (2020 - \$0.0023).
- For a residential property with an assessed value of \$500,000, the total tax impact is estimated to be:
    - Function 691 (Part Area A Baynes Sound): \$0.90
    - Function 692 (Electoral Area B): \$2.25
    - Function 693 (Electoral Area C): \$1.70
    - Function 694 (Denman Island): \$1.10
    - Function 695 (Hornby Island): \$1.05

### **Citizen/Public Relations**

Project-specific engagement is undertaken as projects within each service arise.