

**DATE:** February 4, 2020

**TO:** Chair and Directors  
Electoral Areas Services Committee

**FROM:** Russell Dyson  
Chief Administrative Officer

**FILE:** 1700-02/2020/688

Supported by Russell Dyson  
Chief Administrative Officer

***R. Dyson***

**RE: 2020 - 2024 Financial Plan – Hornby Island Comfort Stations – Function 688**

**Purpose**

To provide the Electoral Areas Services Committee with the proposed 2020 - 2024 Financial Plan and work plan highlights for the Hornby Island Comfort Stations Service, function 688.

**Recommendation from the Chief Administrative Officer:**

THAT the proposed 2020 – 2024 financial plan for Hornby Island Comfort Stations Service, function 688, be approved.

**Executive Summary**

This report presents the proposed 2020 - 2024 financial plan for the Hornby Island Comfort Station Service, function 688. Highlights include:

- A 2020 tax requisition of \$22,500 (an increase of \$7,329 from 2019);
- A contribution of \$9,036 to new reserve account for future new facility.
- The 2020 estimated residential tax rate is projected to be \$0.0357/\$1,000 of assessed value;
- For a property assessed at \$500,000, the tax impact would be \$17.85.

Prepared by:

***D. DeMarzo***

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Doug DeMarzo  
General Manager of Community Services

**Board Strategic Drivers**

The Comox Valley Regional District (CVRD) Board has set four strategic drivers to guide service delivery. Table 1 notes the degree of influence the drivers have on projects and work plans.

**Table 1: Strategic Drivers**


<p><b>Fiscal responsibility:</b></p> <ul style="list-style-type: none"> <li>• Opportunity for additional fundraising or grant by delivering the service through a non-profit society</li> </ul>	<p><b>Climate crisis and environmental stewardship and protection:</b></p> <ul style="list-style-type: none"> <li>• Prevents introduction of human waste in environmentally sensitive areas</li> </ul>
<p><b>Community partnerships:</b></p> <ul style="list-style-type: none"> <li>• Service delivered in partnership with HIRRA and the Fords Cove Harbour Authority</li> </ul>	<p><b>Indigenous relations:</b></p> <ul style="list-style-type: none"> <li>• Projects are not significantly influenced by this driver”</li> </ul>

**Financial Plan Overview**

The 2020 - 2024 proposed five-year financial plan for Hornby Island Comfort Station Service, function 688, 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](http://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 that follow.

**Table 2: Financial Plan Highlights**

 <b>2020 Proposed Budget</b>		<b>#688 Hornby Comfort Stations</b>		
<b>Operating</b>	<b>2019 Budget</b>	<b>2020 Proposed Budget</b>	<b>Increase (Decrease)</b>	
<b>Revenue</b>				
Requisition	15,171	22,500	7,329	
Prior Years Surplus	22	1,056	1,034	
	<b>\$ 15,193</b>	<b>\$ 23,556</b>	<b>\$ 8,363</b>	
<b>Expenditures</b>				
Operating	15,193	14,520	(673)	
Contribution to Reserves		9,036	9,036	
	<b>\$ 15,193</b>	<b>\$ 23,556</b>	<b>\$ 8,363</b>	

Highlights of the 2020 - 2024 proposed financial plan for function 688 include:

Revenue Sources

The main source of revenue is tax requisition as highlighted below.

- The 2020 requisition amount is projected to be \$22,500, an increase of \$7,329 over 2019 due largely to;
  - Contribution of \$9,036 in 2020 to new reserve account for future new facility.

Personnel

A small percentage of General Manager of Community Services wages are in this budget. This is a decrease which formerly had oversight from the Manager of Transit and Sustainability.

Operations

Operating budget for this service consists primarily of an operating grant to Hornby Island Residents and Ratepayers Association (HIRRA) for facility rentals, pump outs and labour, in addition to a small operating grant in the amount of \$1,750 to Ford’s Cove Harbour Authority.

- In future years operating grant will increase as a result of increased costs and the addition of the market comfort station resulting in slightly lower contributions to capital.

### Capital

There is no capital associated with this service. There has been some interest in the community of seeing new comfort stations and this will be achieved once the reserves can cover the costs.

### Reserves

A new reserve fund was established for this service in 2019. The balance in this reserve is currently projected to be \$23,247 by the end of 2024.

### Tax Impacts

- The 2020 estimated residential tax rate is projected to be \$0.0357/\$1,000 of assessed value;
- The 2019 residential tax rate was \$0.0257 per \$1,000 of assessed value;
- For a property assessed at \$500,000, the tax impact would be \$17.85.

### **Citizen/Public Relations**

A sub-committee of HIRRA continues to work with CVRD staff and community members to determine the level of service for the current comfort stations and where new ones may be located in the future.