

**DATE:** January 21, 2021

**FILE:** 1700-02/2021/686

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

Supported by Russell Dyson  
Chief Administrative Officer

**FROM:** Russell Dyson  
Chief Administrative Officer

***R. DYSON*** \_\_\_\_\_

**RE: 2021 - 2025 Financial Plan – Comfort Stations – Function 686**

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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 Comfort Stations service, function 686.

### **Recommendation from the Chief Administrative Officer:**

THAT the proposed 2021 – 2025 financial plan for Comfort Station service, function 686, be approved as presented.

### **Executive Summary**

This report presents the proposed 2021-2025 financial plan for the Comfort Station service, function 686. Highlights include:

- The tax requisition for 2021 is proposed to be \$3,741, a reduction of \$11,259 in 2020 through the use of existing reserves in the future service wind down plan.
- The estimated residential tax rate for 2021 is \$0.0005 per \$1,000 assessed value.
- For a property assessed at \$500,000, the tax levy would be \$0.25.
- This service primarily supports the Saratoga beach access washroom facility, service provided by function #621.
- Proposed wind down of this service by or before 2025 with the future management of comfort stations for Part Area A Baynes Sound and Electoral Areas B & C is being planned to be conducted directly through the Baynes Sound, Areas B & C Parks & Greenways service, function #621. An option to consider is further accelerating this process starting this year.

Prepared by:

Concurrence:

***D. DeMarzo***

***K. Douville***

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Doug DeMarzo  
General Manager of Community Services

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Kevin Douville  
Manager of Financial Planning

**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: Board Strategic Drivers**

<p><b>Fiscal responsibility:</b></p> <ul style="list-style-type: none"> <li>Maintenance of this facility is provided by the nearby provincial parks facility operator.</li> </ul>	<p><b>Climate crisis and environmental stewardship and protection:</b></p> <ul style="list-style-type: none"> <li>Comfort stations reduce the introduction of human contaminants into nearby ecosystems.</li> </ul>
<p><b>Community partnerships:</b></p> <ul style="list-style-type: none"> <li>Saratoga Beach committee is a partner on this project.</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>

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

Not applicable for this service.

**Economic Recovery Task Force Actions**


Not applicable for this service.

**Financial Plan Overview**

The 2021 - 2025 proposed five-year financial plan for Comfort Station service, function 686, 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 2021 proposed budget as compared to the 2020 adopted budget. Significant variances from 2020 adopted budget will be discussed in the financial plan sections that follow.

**Table 2: Financial Plan Highlights**

		#686 Comfort Station Service		
Operating	2020 Budget	2021 Proposed Budget	Increase (Decrease)	
<b>Revenue</b>				
Requisition	15,000	3,741	(11,259)	
Transfer from Reserve	0	16,827	16,827	
Prior Years Surplus	1,794	1,625	(169)	
	<b>\$ 16,794</b>	<b>\$ 22,193</b>	<b>\$</b>	<b>5,399</b>
<b>Expenditures</b>				
Personnel Costs	1,689	1,799	110	
Operating	9,263	9,394	131	
Contribution to Reserve	5,842	0	(5,842)	
Transfer to Other Functions	0	11,000	11,000	
	<b>\$ 16,794</b>	<b>\$ 22,193</b>	<b>\$</b>	<b>5,399</b>

Highlights of the 2021 - 2025 proposed financial plan for function 686 include:

#### Revenue Sources

The annual tax requisition for 2021 through 2025 is proposed to be \$3,741, a reduction of \$11,259, as part of the plan to wind down this service by or before 2025 with the future management of comfort stations for Part Area A Baynes Sound and Electoral Areas B & C to be conducted directly through the Baynes Sound, Areas B & C Parks & Greenways service, function 621.

#### Personnel

Previously a portion of the sustainability coordinator position was allocated to this service and now only a portion of the General Manager of Community Services is allocated.

#### Operations

Operations are primarily focused on the maintenance of the comfort station at Seaman Road which services users of Saratoga Beach. There has been no significant change in 2021 operating costs over 2020.

#### Capital

There are no capital projects for this service.

#### Reserves

The estimated future expenditure reserve balance as at December 31, 2020 is \$94,112 and will be confirmed at the recommended budget stage once the 2020 year-end is finalized. The reserve balance is expected to be cleared to zero by the end of 2025 or before on service wind up.

#### Tax Impacts

- Based on the 2021 completed assessment roll, the estimated residential tax rate for this service is expected to be \$0.0005 per \$1,000 (2020 - \$0.0022) of taxable assessed value.
- For a residence with an assessed value of \$500,000, the total tax impact is estimated to be \$0.25 for this service.

#### **Citizen/Public Relations**

The CVRD parks staff continue to work closely with Saratoga Miracle Beach Residents Association to monitor the service.