

DATE: January 22, 2020**FILE:** 1700-02/2020/291**TO:** Chair and Directors
Electoral Areas Services CommitteeSupported by Russell Dyson
Chief Administrative Officer**FROM:** Russell Dyson
Chief Administrative Officer***R. DYSON*** _____**RE: 2020 - 2024 Financial Plan – Comox Valley Animal Control – Function 291**

Purpose

To provide the Electoral Areas Services Committee with the proposed 2020 - 2024 Financial Plan and work plan highlights for the Comox Valley Animal Control Service, Function 291.

Recommendation from the Chief Administrative Officer:

THAT the proposed 2020 – 2024 financial plan for Comox Valley Animal Control Service, Function 291, be approved.

Executive Summary

The Comox Valley Animal Control Service was established in 1981 to provide regulatory rules and animal control in Electoral Areas B, C and the Vancouver Island portion of Area A.

- This service is funded primarily through tax requisition and partially by the sale of dog licences. The 2020 estimated residential tax rate for this service is \$0.0214 per \$1,000 of assessed value.
- The 2019 residential tax rate for this service was \$0.0226 per \$1,000 of assessed value.
- The 2020 requisition is proposed to increase by \$15,000 over 2019 to accommodate current operating costs, which had been offset in previous budgets with the availability of surplus funds.
- The animal control contract is administered and overseen through the Bylaw Compliance department and the budget for personnel costs is allocated based on an estimate of time spent to administer this function;
- Operating costs have increased by \$1,623 over 2019;
- There are no capital costs or projects planned in 2020 for this service;
- There is \$8,712 budgeted to be transferred from reserves in 2020.

Prepared by:

Concurrence:

A. Yasinski***S. Smith***

Amanda Yasinski
Manager of Bylaw Compliance

Scott Smith
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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: Strategic Drivers


<p>Fiscal responsibility:</p> <ul style="list-style-type: none"> • An increase of \$15,000 is proposed for 2020 to accommodate operating costs. • No additional increase proposed for the remaining 2020-2024 financial plan. 	<p>Climate crisis and environmental stewardship and protection:</p> <ul style="list-style-type: none"> • Service not significantly influenced by this driver.
<p>Community partnerships:</p> <ul style="list-style-type: none"> • Working relationship and mutual support with the BC SPCA and Kitty Cat Pals. 	<p>Indigenous relations:</p> <ul style="list-style-type: none"> • Service not significantly influenced by this driver.

Financial Plan Overview

The 2020 - 2024 proposed five-year financial plan for Comox Valley Animal Control Service, Function 291, 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 that follow.

Table 2: Financial Plan Highlights

 <p>2020 Proposed Budget</p>		<p>#291 Comox Valley Animal Control</p>		
Operating	2019 Budget	2020 Proposed Budget	Increase (Decrease)	
Revenue				
Requisition	130,000	145,000	15,000	
Applications/Permit Fees	10,500	10,500	-	
Transfer from Reserve		8,712	8,712	
Prior Years Surplus	35,051		(35,051)	
	\$ 175,551	\$ 164,212	\$ (11,339)	
Expenditures				
Personnel Costs	39,038	40,456	1,418	
Operating	122,083	123,756	1,673	
Contribution to Reserve	14,430		(14,430)	
	\$ 175,551	\$ 164,212	\$ (11,339)	

Highlights of the 2020 - 2024 proposed financial plan for function 291 include:

Revenue Sources

- The primary source of revenue for this service is tax requisition which is proposed to increase by \$15,000 in 2020 over 2019.
- This service also collects revenue from the sale of dog licences at the CVRD office and also through the BC SPCA and Ships Point Improvement District.

Personnel

- The personnel costs for bylaw compliance are budgeted to increase by \$1,418 over 2020. This is related to salary changes arising through the collective agreement.
- The animal control contract is administered and overseen through Bylaw Compliance and the budget for personnel costs is allocated on an estimate of time spent to administer this function.
- Personnel include the Manager of Bylaw Compliance as well as two full-time Bylaw Compliance officers.

Operations

- The operating costs for the service are budgeted to increase by \$1,673 over 2019. This is in part due to an increase in required operating costs such as insurance, phone costs and an annual consumer price index adjustment for the animal control contract.
- There was an increase to the cost of the animal control contract in 2018 that was related to a broader scope of work through the contract, which included an additional patrol per week as well as an overall increase to operating costs, and the contract renewal for kennelling services which is provided through the local British Columbia Society for the Prevention of Cruelty to Animals.
- The contracts for both the animal control service (Canadian Corps of Commissionaires) and kennelling services (BC SPCA) expire on December 31, 2020 and staff will endeavour to negotiate the renewals within the budget amounts allocated.

Capital

There are no capital costs for this service.

Reserves

The future expenditure reserve for this service has an approximate balance of \$128, 275 as of December 31, 2019. There has been \$8,712 budgeted to come out of the reserve fund for 2020 to help support operational costs.

Tax Impacts

- Based on the 2020 completed assessment roll, the estimated residential tax rate for this service is expected to be \$0.0214 per \$1,000 of taxable assessed value.
- The 2019 residential tax rate for the service was \$0.0204 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 \$10.70.

Citizen/Public Relations

Annually, a communications plan is implemented for dog licencing and general awareness of the animal control service. Both the animal control and kennelling contracts expire December 31, 2020.

Any proposed changes to the service delivery or contracts will be communicated to the public as required.