

DATE: January 22, 2020**FILE:** 1700-02/2020/299**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 - Fireworks Regulation Extended Service – Function 299****Purpose**

To provide the Electoral Areas Services Committee with the proposed 2020 - 2024 Financial Plan and work plan highlights for the Fireworks Service, Function 299.

Recommendation from the Chief Administrative Officer:

THAT the proposed 2020 – 2024 financial plan for Fireworks Service, Function 299, be approved.

Executive Summary

The Comox Valley Fireworks Extended Service provides regulatory rules to control and regulate the sale and discharge of fireworks in the Electoral Areas.

- This service is funded primarily through tax requisition, which is unchanged in 2020 over 2019, and also partially by the sale of fireworks permits.
- The estimated residential tax rate for 2020 is proposed to be \$0.0014 per \$1,000 taxable assessed value.
- The 2019 residential tax rate for this service was \$0.0015.
- Personnel for this service includes an allocation of time for the Manager of Bylaw Compliance as well as an allocation for the two fulltime Bylaw Compliance officers.
- The proposed 2020-2024 financial plan allows Bylaw Compliance staff to maintain the service delivery standards and ensures that there is funding for continued public engagement and education around use of fireworks in the rural areas.
- There are no capital costs or reserve contributions associated with this service.

Prepared by:

Concurrence:

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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


Fiscal responsibility: <ul style="list-style-type: none"> No tax increase proposed for the 2020-2024 financial plan. 	Climate crisis and environmental stewardship and protection: <ul style="list-style-type: none"> Service is not significantly influenced by this driver.
Community partnerships: <ul style="list-style-type: none"> Staff work closely with the RCMP, local fire departments and vendors to deliver this service responsibly. 	Indigenous relations: <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 the Fireworks Service, Function 299, 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

				#299 Fireworks Regulation			
Operating		2019 Budget		2020 Proposed Budget		Increase (Decrease)	
Revenue							
Requisition		11,323		11,323		-	
Applications/Permit Fees		200		200		-	
Prior Years Surplus		7,154		7,000		(154)	
	\$	18,677	\$	18,523	\$	(154)	
Expenditures							
Personnel Costs		7,537		8,006		469	
Operating		11,140		10,517		(623)	
	\$	18,677	\$	18,523	\$	(154)	

Highlights of the 2020 - 2024 proposed financial plan for Function 299 include:

Revenue Sources

The primary source of revenue for this service is tax requisition with a small amount of revenue received from the sale of fireworks permits.

Personnel

- There are no personnel changes for the proposed financial plan.
- Personnel costs include an allocation of wages and benefits for the Manager of Bylaw Compliance as well as an allocation for two fulltime Bylaw Compliance officers.

Operations

The overall operating costs from 2019 to 2020 have been decreased slightly, due to the projected costs for advertising needs.

Capital

No capital costs are associated with this service.

Reserves

This service does not have a reserve.

Tax Impacts

- Based on the 2020 completed assessment roll, the estimated residential tax rate for this service is expected to be \$0.0014 per \$1,000 of taxable assessed value.
- The 2019 residential tax rate for the service was \$0.0015 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 \$0.70.

Citizen/Public Relations

- The communication plan for 2020 will include an educational brochure, correspondence to fireworks vendors, social media and radio advertising as well as use of social media and internal CVRD resources.
- Fireworks permit sales increased 14 per cent in 2019 which is due in part to our continued efforts at updating the communication plan and public awareness.