

**DATE:** January 17, 2020

**FILE:** 1700-02/2020/676

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

Supported by Russell Dyson  
Chief Administrative Officer

**FROM:** Russell Dyson  
Chief Administrative Officer

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

**RE: 2020 - 2024 Financial Plan – Black Creek Community Centre Contribution Service, Function -676**

**Purpose**

To provide the Electoral Areas Services Committee with the proposed 2020 - 2024 Financial Plan and work plan highlights for the Black Creek Community Centre Contribution service, function 676.

**Recommendation from the Chief Administrative Officer:**

THAT the proposed 2020 – 2024 financial plan for the Black Creek community Centre Contribution service, function 676, be approved.

**Executive Summary**

This service provides assistance for the Black Creek Community Hall.

Highlights of the financial plan include for the Black Creek Community Centre Contribution service include:

- The estimated residential tax rate for 2020 is \$0.0851 per \$1,000 of assessed value compared to \$0.0901 in 2019.
- The maximum requisition for the service is the greater of \$72,500 or \$0.14 per \$1,000 of assessed value, resulting in a maximum levy for 2020 of \$111,573.
- The tax requisition is forecasted to remain consistent for the five-year proposed budget and had a modest decrease from 2019.

Prepared by:

***D. DeMarzo***

Doug DeMarzo  
General Manager of Community Services

**Stakeholder Distribution (Upon Agenda Publication)**

|                                   |   |
|-----------------------------------|---|
| Black Creek Community Association | ✓ |
|-----------------------------------|---|

**Board Strategic Drivers**

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>Operating the community facility continues to look at their long-term capital needs and plan for them accordingly.</li> </ul>   | <p><b>Climate crisis and environmental stewardship and protection:</b></p> <ul style="list-style-type: none"> <li>Projects are not significantly influenced by this driver</li> </ul> |
| <p><b>Community partnerships:</b></p> <ul style="list-style-type: none"> <li>The CVRD partners with the Black Creek Community Association to support the community hall which provides direct community centre services to the citizens.</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 Black Creek Community Centre Contribution service, function 676, including service establishment information, the requisition summary and the operating 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).

Black Creek Community Association (BCCA) submits a five-year financial plan which included minor increases to their annual operating grant.

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 below.

**Table 2: Financial Plan Highlights**

|  <b>2020 Proposed Budget</b> |                  | <b>#676 Black Creek Community Hall Contribution Service</b> |                     |  |
|---|------------------|---|---------------------|--|
| Operating   | 2019 Budget      | 2020 Proposed Budget  | Increase (Decrease) |  |
| <b>Revenue</b>  |                  |   |                     |  |
| Requisition   | 70,484           | 70,000  | (484)               |  |
| Prior Years Surplus   | 661              | 0   | (661)               |  |
|   | <b>\$ 71,145</b> | <b>\$ 70,000</b>  | <b>\$ (1,145)</b>   |  |
| <b>Expenditures</b>   |                  |   |                     |  |
| Personnel Costs   | 3,746            | 0   | (3,746)             |  |
| Operating   | 67,399           | 67,731  | 332                 |  |
| Contribution to Reserves  | 0                | 1,411   | 1,411               |  |
| Deficit Prior Year  | 0                | 858   | 858                 |  |
|   | <b>\$ 71,145</b> | <b>\$ 70,000</b>  | <b>\$ (1,145)</b>   |  |

Highlights of the 2020 - 2024 proposed financial plan for function 676 include:

Revenue Sources

The proposed 2020 tax requisition is \$70,000 a decrease of \$484 from 2019 and continues at \$70,000 until 2024.

Personnel

There are no personnel services for this service which is under the portfolio of the General Manager of Community Services. In prior years a portion of the General Manager of Community Services wages were allocated to this service but in 2020 the allocations were reviewed and removed from this service.

Operations

BCCA is responsible for the operations of the community hall to which the CVRD contributions an annual grant under agreement a five year agreement with the CVRD. The agreement is set to expire in 2020 with an option to renew for another five years.

Capital

The CVRD owns no capital assets in this service. However, the long term capital needs of the community hall are considered by BCCA when preparing their financial plan.

Reserves

There is a future expenditure reserve with an estimated balance of \$3,558 as at December 31, 2019.

Tax Impacts

- Based on the 2020 completed assessment roll, the estimated residential tax rate for this service is expected to be \$0.0851 per \$1,000 of taxable assessed value.
- The 2019 residential tax rate for the service was \$0.0901 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 \$42.55.

**Citizen/Public Relations**

The Black Creek community centre is one of the focal points in the local community where many cultural and recreational events and programs are held. This facility has operated successfully for a number of years. It provides accessible, progressive leisure and cultural/ educational opportunities to residents of Black Creek and surrounding community. This is accomplished through fitness classes, gym memberships, workshops, community events, conferences, and tennis. The Black Creek Community Hall provides these services in close proximity to many residents in the area.