



# Alberni-Clayoquot Regional District

## ELECTORAL AREA DIRECTORS COMMITTEE – FINANCIAL PLANNING MEETING

WEDNESDAY, FEBRUARY 4, 2015, 1:30 PM

Regional District Board Room, 3008 Fifth Avenue, Port Alberni, BC

### AGENDA

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	PAGE #
<b>1. <u>CALL TO ORDER</u></b>	
Recognition of Traditional Territories.	
<b>2. <u>APPROVAL OF AGENDA</u></b>	
<i>(motion to approve, including late items requires 2/3 majority vote)</i>	
<b>3. <u>CORRESPONDENCE FOR INFORMATION</u></b>	
<b>4. <u>REQUEST FOR DECISIONS &amp; BYLAWS</u></b>	
a. <b>REQUEST FOR DECISION</b>	
2015-2019 Financial Plan – Building Inspection.	<b>3-6</b>
<i>THAT the Electoral Area Directors review the Building Inspection proposed budget, make amendments if required, and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.</i>	
b. <b>REQUEST FOR DECISION</b>	
2015-2019 Financial Plan – Electoral Area Administration.	<b>7-10</b>
<i>THAT the Electoral Area Directors review the Electoral Area Administration proposed budget, make amendments if required, and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.</i>	
c. <b>REQUEST FOR DECISION</b>	
2015-2019 Financial Plan – Management of Development –Rural Planning.	<b>11-14</b>
<i>THAT the Electoral Area Directors review the Management of Development - Rural Planning proposed budget, make amendments if required, and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.</i>	
d. <b>REQUEST FOR DECISION</b>	
2015-2019 Financial Plan – Vancouver Island Regional Library.	<b>15-16</b>

*THAT the Electoral Area Directors review the Vancouver Island Regional Library proposed budget and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.*

5. **UNFINISHED BUSINESS**

6. **LATE BUSINESS**

7. **ADJOURN**



## **REQUEST FOR DECISION**

**To:** Electoral Area Directors Committee

**From:** Mike Irg, Manager of Planning & Development  
Teri Fong, CPA, CGA, Manager of Finance

**Meeting Date:** February 4, 2015

**Subject:** Building Inspection

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### **Recommendation:**

**That the Electoral Area Directors review the Building Inspection proposed budget, make amendments if required, and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.**

### **2014 Highlights:**

The Building Inspection service highlights for the year include:

- 81 building permits with a total value of \$8.2 million.
- 99 woodstove inspections.
- ACRD Building inspectors continue to provide coverage for the City of Port Alberni inspector when he is away.
- Entered into a contract for building inspection services with Toquaht Nation.
- Entered into a contract for building inspection services with the District of Ucluelet.
- There have been inquiries from other First Nations and staff will bring any formal requests to the Board if they are received.

### **Upcoming for 2015:**

The operations of the building inspection department consist of two building inspectors, one full-time inspector and half-time inspector, plus the related expenditures. The department plans to purchase a new vehicle to replace the Jeep Liberty using the service's capital reserve fund in 2016.

The Building Inspector/Property Maintenance Coordinator is the half-time building inspector with the property maintenance duties being paid for by other ACRD services.

### **Background:**

This budget was developed with input from the Planning Department and Chief Administrative Officer.

### **Financial:**

The requisition has decreased by 16.2% from the prior year. The residential tax rate has decreased from \$0.051 to \$0.087 per \$1,000 of assessed value.

**Disclosure:**

The prior year actual balances may yet change as 2014 invoices are still trickling in and year-end adjustments are still being completed.



Submitted by: \_\_\_\_\_  
Mike Irg, Manager of Planning & Development



And \_\_\_\_\_  
Teri Fong, CPA, CGA, Manager of Finance



Approved by: \_\_\_\_\_  
Russell Dyson, Chief Administrative Officer



**ALBERNI-CLAYOQUOT REGIONAL DISTRICT  
2015-2019 FINANCIAL PLAN  
BUILDING INSPECTION  
PARTICIPANTS: ELECTORAL AREAS**

Draft for discussion  
purposes only

Line	History			Budget					Line
	2014 ACTUAL	2014 PLAN		2015	2016	2017	2018	2019	
<b>REVENUE</b>									
1	-\$ 2,752	-\$ 2,752	Surplus (deficit) from prior years	\$ 40,122	\$ -	\$ -	\$ -	\$ -	1
2	171,752	171,752	Tax requisition	143,878	177,300	180,600	184,000	187,500	2
3	67,824	75,000	Sales of services	65,000	65,000	65,000	65,000	65,000	3
4	1,385	-	Contracts with Municipalities	-	-	-	-	-	4
5	6,179	1,000	Grant in lieu of taxes	1,000	1,000	1,000	1,000	1,000	5
6	378	-	Other sources	-	-	-	-	-	6
7	<b>\$ 244,766</b>	<b>\$ 245,000</b>	<b>TOTAL REVENUE</b>	<b>\$ 250,000</b>	<b>\$ 243,300</b>	<b>\$ 246,600</b>	<b>\$ 250,000</b>	<b>\$ 253,500</b>	7
<b>EXPENDITURES</b>									
8	\$ 18,000	\$ 18,000	Administration charge	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	8
9	10,378	10,000	Capital fund contribution	10,000	10,000	10,000	10,000	10,000	9
10			<i>Labour &amp; related costs</i>						10
11	1,431	2,000	Convention/professional development	2,000	2,000	2,000	2,000	2,000	11
12	149,762	159,000	Labour & benefits	163,000	166,300	169,600	173,000	176,500	12
13	151,193	161,000	Total labour & related costs	165,000	168,300	171,600	175,000	178,500	13
14			<i>Legal &amp; professional fees</i>						14
15	7,397	30,000	Legal fees	30,000	20,000	20,000	20,000	20,000	15
16	1,150	1,500	Professional fees	1,500	1,500	1,500	1,500	1,500	16
17	8,547	31,500	Total legal & professional fees	31,500	21,500	21,500	21,500	21,500	17
18	6,786	8,500	Office costs	8,500	8,500	8,500	8,500	8,500	18
19			<i>Travel costs</i>						19
20	9,691	15,000	Automobile expenses	15,000	15,000	15,000	15,000	15,000	20
21	49	1,000	Travel & accomodation	1,000	1,000	1,000	1,000	1,000	21
22	9,740	16,000	Total travel costs	16,000	16,000	16,000	16,000	16,000	22
23	<b>\$ 204,644</b>	<b>\$ 245,000</b>	<b>TOTAL EXPENDITURES</b>	<b>\$ 250,000</b>	<b>\$ 243,300</b>	<b>\$ 246,600</b>	<b>\$ 250,000</b>	<b>\$ 253,500</b>	23
24	\$ 40,122	\$ -	<b>FINANCIAL PLAN BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	24
25	10,378	10,000	Add: Transfer to reserves	10,000	10,000	10,000	10,000	10,000	25
26		7,000	Deduct: Estimated amortization not included	7,000	7,000	7,000	7,000	7,000	26
27	- 2,752	- 2,752	Surplus from previous year	40,122	-	-	-	-	27
28	<b>\$ 53,252</b>	<b>\$ 5,752</b>	<b>ANNUAL SURPLUS/(DEFICIT)</b>	<b>-\$ 37,122</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>	28



ALBERNI-CLAYOQUOT REGIONAL DISTRICT  
 2015-2019 FINANCIAL PLAN  
 BUILDING INSPECTION (continued)  
 PARTICIPANTS: ELECTORAL AREAS

Draft for discussion  
 purposes only

Line	History			Budget					Line
	2014 ACTUAL	2014 PLAN		2015	2016	2017	2018	2019	
			<b>CAPITAL FUND</b>						
29	\$ 37,902	\$ 37,903	Balance, beginning of year	\$ 22,625	\$ 32,925	\$ 8,225	\$ 18,425	\$ 28,725	29
30	10,000	10,000	Contribution from operating fund	10,000	10,000	10,000	10,000	10,000	30
31	378	300	Interest earnings	300	300	200	300	400	31
32			<i>Less - capital expenditures</i>						32
33	-	-	Cityview software	-	-	-	-	-	33
34	25,655	30,000	Vehicle	-	35,000	-	-	-	34
35	25,655	30,000	Total capital expenditures	-	35,000	-	-	-	35
36	<b>\$ 22,625</b>	<b>\$ 18,203</b>	<b>BALANCE, END OF YEAR</b>	<b>\$ 32,925</b>	<b>\$ 8,225</b>	<b>\$ 18,425</b>	<b>\$ 28,725</b>	<b>\$ 39,125</b>	36



## REQUEST FOR DECISION

**To:** Electoral Area Directors Committee

**From:** Teri Fong, CPA, CGA, Manager of Finance

**Meeting Date:** February 4, 2015

**Subject:** Electoral Area Administration

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### Recommendation:

**That the Electoral Area Directors review the Electoral Area Administration proposed budget, make amendments if required, and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.**

### Gas Tax Funding:

The Electoral Area Administration function includes the Federal Gas Tax funding agreement that was renewed on April 1, 2014. It is an agreement between Canada, British Columbia, UBCM and the Regional District. The funding has been extended to 2024 with allocation commitments for the next five years. In 2013 the ACRD developed a plan for use of the funds received to that point with an emphasis on the improvement of water systems. These projects are in various levels of completion and will be a continued focus of staff during 2015. Staff will also work to develop a plan for the new funding that is beginning to accumulate to discuss with the directors in advance of the 2016 budget discussions.

The following are status updates for the various water initiatives:

- Bamfield Water System – The water system is facing substantial challenges. The infrastructure is rudimentary and necessary improvements may be in excess of the community's capacity to pay. A system analysis and capital plan was developed by Koers and Associates Engineering. On the basis of this the Board allocated \$482,851 of the gas tax funds to address system improvements. Some minor projects have been done to improve water quality such as a automatic rechlorination system but water treatment has become the focus on account of the production of THM's – caused by organics interacting with chlorine. A pilot treatment plant was operated to help design the most effective form of water treatment, the results have led to a detailed design and the Board has directed that an application be made to the Build Canada Fund for 2/3 of the \$1.5 million cost. The remaining \$426,247 of gas tax funding allocated to BWS will be held as matching funds for the BWS share of the capital costs of water treatment if they are to be successful in the grant application.
- Beaver Creek Community Club – The upgrades to the Community Hall were completed in the spring of 2014 for \$18,111 making it under budget by \$6,889. This remaining funding will be available as surplus for future Gas Tax projects to be allocated by the Directors.
- Beaver Creek Water System – Gas Tax Funds have paid for a new Kitsuksis Reservoir, Strick Road water main replacement and a portion of the Strick Road pump station. All are complete and operating. As a result of the improvements, water is now provided by the City of Port Alberni

who will be implementing UV protection in the next month. The total gas tax expenditure was \$1.55 million.

- Bell Road / Stuart Avenue water system – Preliminary design of the system is complete. Consultation was initiated with the Tseshaht First Nation (TFN) for access to water. We await support from TFN, before furthering this project. \$264,000 of Gas Tax Funds have been allocated to this project.
- Cherry Creek Waterworks District (CCWW) – A water main replacement project was initiated by CCWW in the fall of 2014 and is to be completed early this year. CCWW will provide a project report upon completion.
- Long Beach Airport – the \$250,000 of Gas Tax Funds were allocated for the drilling and development of a 10" production well. This is complete and the engineering report on water treatment needs and production capability and operating costs is still being developed. Connection of the well to the system will depend upon an agreement with the funding partners including Tla-o-qui-aht First Nation and Parks Canada.
- Millstream water system – An upgrade of water mains and an emergency connection to the District of Ucluelet water system was completed in 2014 for \$144,644 of which \$134,644 was funded by Gas Tax. An agreement is to be developed for water use with the District of Ucluelet in 2015.

**Administration of Individual Electoral Areas:**

As in prior years there are administration budgets for each of the areas. This funding is to provide for communication from the Electoral Area Directors to their constituents. Directors are asked to please advise the Manager of Finance if you would like changes to the budgeted amounts.

**Background:**

This budget was developed with input from the Manager of Administrative Services and Chief Administrative Officer.

**Financial:**

The requisition has declined by 50.09% from the prior year. The residential tax rate has decreased from \$0.051 to \$0.024 per \$1,000 of assessed value.

**Disclosure:**

The prior year actual balances may yet change as 2014 invoices are still trickling in and year-end adjustments are still being completed.



Submitted by: \_\_\_\_\_  
Teri Fong, CPA, CGA, Manager of Finance



Approved by: \_\_\_\_\_  
Russell Dyson, Chief Administrative Officer





**ALBERNI-CLAYOQUOT REGIONAL DISTRICT  
2015-2019 FINANCIAL PLAN  
ELECTORAL AREA ADMINISTRATION  
PARTICIPANTS: ELECTORAL AREAS**

Draft for discussion  
purposes only

Line	History			Budget					Line
	2014 ACTUAL	2014 PLAN		2015	2016	2017	2018	2019	
<b>REVENUE</b>									
1	\$ 13,557	\$ 13,560	Surplus (deficit) from prior years	\$ 30,426	\$ -	\$ -	\$ -	\$ -	1
2	1,684,516	1,684,151	Committed surplus from prior year	1,464,725	910,327	1,386,869	1,863,411	2,362,221	2
3	101,940	101,940	Tax requisition	50,074	79,800	80,100	110,400	80,700	3
4	3,651	500	Grant in lieu of taxes	500	500	500	500	500	4
5	451,343	-	Federal government grant	444,326	466,542	466,542	488,810	488,810	5
6	17,674	10,000	Interest revenue	10,000	10,000	10,000	10,000	10,000	6
7	<b>\$ 2,272,681</b>	<b>\$ 1,810,151</b>	<b>TOTAL REVENUE</b>	<b>\$ 2,000,051</b>	<b>\$ 1,467,169</b>	<b>\$ 1,944,011</b>	<b>\$ 2,473,121</b>	<b>\$ 2,942,231</b>	7
<b>EXPENDITURES</b>									
8	\$ 35,000	\$ 35,000	Administration charge	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000	8
9	13,110	30,000	Elections & referenda	5,000	5,000	5,000	35,000	5,000	9
10	417	1,000	Area 'A' - Bamfield administration	1,000	1,000	1,000	1,000	1,000	10
11	-	1,000	Area 'B' - Beaufort administration	1,000	1,000	1,000	1,000	1,000	11
12	-	1,000	Area 'C' - Long Beach administration	1,000	1,000	1,000	1,000	1,000	12
13	1,611	2,000	Area 'D' - Sproat Lake administration	2,000	2,000	2,000	2,000	2,000	13
14	-	1,000	Area 'E' - Beaver Creek administration	1,000	1,000	1,000	1,000	1,000	14
15	1,082	3,000	Area 'F' - Cherry Creek administration	3,000	2,000	2,000	2,000	2,000	15
16	6,964	10,000	AVICC dues & convention expenses	10,000	10,000	10,000	10,000	10,000	16
17	26,226	28,000	UBCM dues & convention expenses	28,000	28,000	28,000	28,000	28,000	17
18	4,312	4,000	Labour & benefits	13,000	13,300	13,600	13,900	14,200	18
19			<i>Gas tax initiatives</i>						19
20	18,497	444,744	Bamfield water system upgrades	426,247	-	-	-	-	20
21	5,418	12,307	Beaver Creek Community Club	-	-	-	-	-	21
22	213,726	213,726	Beaver Creek water system upgrades	-	-	-	-	-	22
23	-	-	Bell Road/Stuart Avenue water system	264,000	-	-	-	-	23
24	220,663	385,000	Cherry Creek Waterworks District	164,337	-	-	-	-	24
25	95,860	250,000	Long Beach Airport water system upgrades	154,140	-	-	-	-	25
26	134,644	134,644	Millstream Water System	-	-	-	-	-	26
27	-	-	Other gas tax rebate initiatives	-	-	-	-	-	27
28	688,808	1,440,421	Total gas tax initiatives	1,008,724	-	-	-	-	28
29	<b>\$ 777,530</b>	<b>\$ 1,556,421</b>	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,089,724</b>	<b>\$ 80,300</b>	<b>\$ 80,600</b>	<b>\$ 110,900</b>	<b>\$ 81,200</b>	29



ALBERNI-CLAYOQUOT REGIONAL DISTRICT  
 2015-2019 FINANCIAL PLAN  
 ELECTORAL AREA ADMINISTRATION (continued)  
 PARTICIPANTS: ELECTORAL AREAS

Draft for discussion  
 purposes only

Line	History			Budget					Line
	2014	2014		2015	2016	2017	2018	2019	
30	\$ 1,495,151	\$ 253,730	<b>FINANCIAL PLAN BALANCE</b>	\$ 910,327	\$ 1,386,869	\$ 1,863,411	\$ 2,362,221	\$ 2,861,031	30
31	<u>1,698,073</u>	<u>1,697,711</u>	Deduct: Surplus from previous year	<u>1,495,151</u>	<u>910,327</u>	<u>1,386,869</u>	<u>1,863,411</u>	<u>2,362,221</u>	31
32	<u><u>-\$ 202,922</u></u>	<u><u>-\$ 1,443,981</u></u>	<b>ANNUAL SURPLUS/(DEFICIT)</b>	<u><u>-\$ 584,824</u></u>	<u><u>\$ 476,542</u></u>	<u><u>\$ 476,542</u></u>	<u><u>\$ 498,810</u></u>	<u><u>\$ 498,810</u></u>	32



## **REQUEST FOR DECISION**

**To:** Electoral Area Directors Committee

**From:** Mike Irg, Manager of Planning & Development  
Teri Fong, CGA, Manager of Finance

**Meeting Date:** February 5, 2015

**Subject:** Management of Development – Rural Planning

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### **Recommendation:**

**That the Electoral Area Directors review the Management of Development - Rural Planning proposed budget, make amendments if required, and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.**

### **2014 Highlights:**

The Rural Planning service continued to be busy in 2014 as they were working on a number of projects including:

- Sproat Lake and Bamfield Official Community Plans were adopted.
- All Electoral Area OCPs are now up to date and work on updating the zoning bylaw is progressing well.
- The field survey work for the second phase of the Integrated Cadastral Mapping project was completed in early January 2015. The field data has been sent to Geo BC and Geo BC will use survey work to update the ACRD maps. Once completed, the map data will be loaded into our CityView program and will be accessible throughout our organization. This project is cost shared with Regional Planning.

### **Upcoming for 2015:**

The projects planned for 2015 include:

- Line 30 - A review of the South Long Beach OCP is scheduled for this year. This will be a minor review with the intent to update the plan so that it is compatible with the other ACRD OCPs.
- Line 31 - A subdivision and servicing bylaw that would cover all the Electoral Areas is also scheduled to be completed this year. This bylaw would cover servicing requirements for things such as water distribution, fire protection, roads, and hydrant systems. Different areas and types of subdivision will have different servicing requirements. Outside assistance will be required to identify the engineering and technical requirements.
- Line 32 – A rewrite of the Regional District's Zoning Bylaw was started in 2014 and will be adopted this year after going through a process of public consultation.
- A review and update of the following bylaws is also planned; Unsightly Premises, Soil Removal, and Noise Bylaws.

### **Background:**

This budget was developed with input from the Planning Department and Chief Administrative Officer.

**Financial:**

The requisition is 22.7% higher than that of the prior year. The residential tax rate has increased from \$0.109 to \$0.128 per \$1,000 of taxable assessed value.

**Disclosure:**

The prior year actual balances may yet change as 2014 invoices are still trickling in and year-end adjustments are still being completed.



Submitted by: \_\_\_\_\_  
Mike Irg, Manager of Planning & Development



And \_\_\_\_\_  
Teri Fong, CPA, CGA, Manager of Finance



Approved by: \_\_\_\_\_  
Russell Dyson, Chief Administrative Officer



**ALBERNI-CLAYOQUOT REGIONAL DISTRICT  
2015-2019 FINANCIAL PLAN  
MANAGEMENT OF DEVELOPMENT - RURAL AREAS  
PARTICIPANTS: ELECTORAL AREAS**

Draft for discussion  
purposes only

Line	History			Budget					Line
	2014 ACTUAL	2014 PLAN		2015	2016	2017	2018	2019	
<b>REVENUE</b>									
1	\$ 135,901	\$ 135,038	Surplus (deficit) from prior years	\$ 67,945	\$ -	\$ -	\$ -	\$ -	1
2	215,962	215,962	Tax requisition	265,055	278,800	282,200	295,700	289,200	2
3	7,000	7,000	Contracts with Municipalities	7,000	7,000	7,000	7,000	7,000	3
4	7,875	3,000	Grant in lieu of taxes	3,000	3,000	3,000	3,000	3,000	4
5	13,150	35,000	Sales of services	15,000	15,000	15,000	15,000	15,000	5
6	5,347	-	Other sources	-	-	-	-	-	6
7	<b>\$ 385,235</b>	<b>\$ 396,000</b>	<b>TOTAL REVENUE</b>	<b>\$ 358,000</b>	<b>\$ 303,800</b>	<b>\$ 307,200</b>	<b>\$ 320,700</b>	<b>\$ 314,200</b>	7
<b>EXPENDITURES</b>									
8	\$ 66,000	\$ 66,000	Administration charge	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	8
9	40,347	35,000	Capital fund contribution	5,000	5,000	5,000	5,000	5,000	9
10			<i>Labour &amp; related costs</i>						10
11	3,892	3,000	Convention/professional development	4,000	4,000	4,000	4,000	4,000	11
12	149,000	165,000	Labour & benefits	167,000	170,300	173,700	177,200	180,700	12
13	-	500	Recruiting costs	500	500	500	500	500	13
14	152,892	168,500	Total labour & related costs	171,500	174,800	178,200	181,700	185,200	14
15			<i>Office costs</i>						15
16	6,472	7,000	Office operations	7,000	7,000	7,000	7,000	7,000	16
17	4,562	8,000	Computer operations	8,000	8,000	8,000	8,000	8,000	17
18	1,102	1,500	Memberships/subscriptions	1,500	1,500	1,500	1,500	1,500	18
19	12,136	16,500	Total office costs	16,500	16,500	16,500	16,500	16,500	19
20			<i>Other costs</i>						20
21	4,003	8,000	Advertising & publicity	8,000	8,000	8,000	8,000	8,000	21
22	315	2,000	APC costs	2,000	2,000	2,000	2,000	2,000	22
23	-	5,000	Board of variance costs	5,000	5,000	5,000	5,000	5,000	23
24	1,103	2,500	Travel & accomodation	2,500	2,500	2,500	2,500	2,500	24
25	5,421	17,500	Total other costs	17,500	17,500	17,500	17,500	17,500	25



ALBERNI-CLAYOQUOT REGIONAL DISTRICT  
 2015-2019 FINANCIAL PLAN  
 MANAGEMENT OF DEVELOPMENT - RURAL AREAS (continued)  
 PARTICIPANTS: ELECTORAL AREAS

Draft for discussion purposes only

Line	History		EXPENDITURES (continued)	Budget					Line
	2014 ACTUAL	2014 PLAN		2015	2016	2017	2018	2019	
26			<i>Professional fees</i>						26
27	-	15,000	Consultant costs	10,000	10,000	10,000	10,000	10,000	27
28	16,840	20,000	Legal costs	20,000	15,000	15,000	15,000	15,000	28
29	-	12,500	Mapping update	12,500	5,000	5,000	5,000	5,000	29
30	3,586	5,000	OCP rewrites	5,000	-	-	10,000	-	30
31	-	-	Subdivision servicing bylaw	20,000	-	-	-	-	31
32	20,068	40,000	Zoning bylaw rewrite	20,000	-	-	-	-	32
33	40,494	92,500	Total professional fees	87,500	30,000	30,000	40,000	30,000	33
34	<b>\$ 317,290</b>	<b>\$ 396,000</b>	<b>TOTAL EXPENDITURES</b>	<b>\$ 358,000</b>	<b>\$ 303,800</b>	<b>\$ 307,200</b>	<b>\$ 320,700</b>	<b>\$ 314,200</b>	34
35	\$ 67,945	\$ -	<b>FINANCIAL PLAN BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	35
36	40,347	35,000	Add: Transfer to reserves	5,000	5,000	5,000	5,000	5,000	36
37		2,900	Deduct: Estimated amortization not included	2,900	2,900	2,900	2,900	2,900	37
38	135,901	135,038	Surplus from previous year	67,945	-	-	-	-	38
39	<b>-\$ 27,609</b>	<b>-\$ 102,938</b>	<b>ANNUAL SURPLUS/(DEFICIT)</b> (for Financial Reporting purposes)	<b>-\$ 65,845</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	<b>\$ 2,100</b>	39
<b>CAPITAL FUND</b>									
40	\$ 47,213	\$ 47,212	Balance, beginning of year	\$ 69,948	\$ 68,348	\$ 74,248	\$ 50,048	\$ 55,748	40
41	36,550	35,000	Contribution from operating fund	5,000	5,000	5,000	5,000	5,000	41
42	601	700	Interest earnings	900	900	800	700	700	42
43			<i>Less - capital expenditures</i>						43
44	-	-	Aerial photos	-	-	30,000	-	-	44
45	2,127	2,500	Color printer^	-	-	-	-	-	45
46	7,283	7,500	Mapping software^	7,500	-	-	-	-	46
47	5,006	8,500	Plotter^	-	-	-	-	-	47
48	14,416	18,500	Total capital expenditures	7,500	-	30,000	-	-	48
49	<b>\$ 69,948</b>	<b>\$ 64,412</b>	<b>BALANCE, END OF YEAR</b>	<b>\$ 68,348</b>	<b>\$ 74,248</b>	<b>\$ 50,048</b>	<b>\$ 55,748</b>	<b>\$ 61,448</b>	49

^costs shared with Regional Planning



## REQUEST FOR DECISION

**To:** Electoral Area Directors Committee  
**From:** Teri Fong, CPA, CGA, Manager of Finance  
**Meeting Date:** February 4, 2015  
**Subject:** Vancouver Island Regional Library

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**Recommendation:**

**That the Electoral Area Directors review the Vancouver Island Regional Library proposed budget and approve to be included in the first reading of the 2015-2019 Alberni-Clayoquot Regional District Financial Plan.**

**Background:**

The Vancouver Island Regional Library Board of Trustees governs this service and the budget is based on the Adopted 2015-2019 Financial Plan from the organization.

**Financial:**

The requisition is 5.22% higher than that of the prior year. Due to the increased assessed values of the electoral area's the residential tax rate has remained the same as the prior year at \$0.198 per \$1,000 of taxable value.

Submitted by: \_\_\_\_\_  
Teri Fong, CPA, CGA, Manager of Finance

Approved by: \_\_\_\_\_  
Russell Dyson, Chief Administrative Officer



ALBERNI-CLAYOQUOT REGIONAL DISTRICT  
 2015-2019 FINANCIAL PLAN  
 VANCOUVER ISLAND REGIONAL LIBRARY  
 PARTICIPANTS: ELECTORAL AREAS

Draft for discussion  
 purposes only

Line	History			Budget					Line
	2014 ACTUAL	2014 PLAN		2015	2016	2017	2018	2019	
<b>REVENUE</b>									
1	\$ 6,812	\$ 6,812	Surplus (deficit) from prior years	\$ 9,360	\$ -	\$ -	\$ -	\$ -	1
2	391,188	391,188	Tax requisition	411,640	440,100	462,600	493,600	524,500	2
3	14,076	5,000	Grant in lieu of taxes	5,000	5,000	5,000	5,000	5,000	3
4	<b>\$ 412,076</b>	<b>\$ 403,000</b>	<b>TOTAL REVENUE</b>	<b>\$ 426,000</b>	<b>\$ 445,100</b>	<b>\$ 467,600</b>	<b>\$ 498,600</b>	<b>\$ 529,500</b>	4
<b>EXPENDITURES</b>									
5	\$ 3,000	\$ 3,000	Administrative charge	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	5
6	399,716	400,000	Operating costs	423,000	442,100	464,600	495,600	526,500	6
7	<b>\$ 402,716</b>	<b>\$ 403,000</b>	<b>TOTAL EXPENDITURES</b>	<b>\$ 426,000</b>	<b>\$ 445,100</b>	<b>\$ 467,600</b>	<b>\$ 498,600</b>	<b>\$ 529,500</b>	7
8	\$ 9,360	\$ -	<b>FINANCIAL PLAN BALANCE</b>	\$ -	\$ -	\$ -	\$ -	\$ -	8
9	6,812	6,812	Deduct: Surplus from previous year	9,360	-	-	-	-	9
10	<b>\$ 2,548</b>	<b>-\$ 6,812</b>	<b>ANNUAL SURPLUS/(DEFICIT)</b> (for Financial Reporting purposes)	<b>-\$ 9,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	10