

Policy Title: Board Administration Cost Allocation Policy	Policy Number: P29
Policy Category: Finance	
Approval Date: October 27, 2009	Policy Owner: Deputy Chief Administrative Officer
Approved by: Board	File Reference: 0340-50

Policy Statement:

The cost allocations policy is the document that sets out how Board administration costs are allocated to Comox Valley Regional District (CVRD) services and how costs are recovered.

Funding Source:

1. Cost recovery for electoral area and member municipality administration services shall be by requisition of property value taxes.
2. Apportionment for each service shall be based on assessed values of net taxable values land and improvements – hospital purposes.

Cost of Service (Expenditure):

Costs for electoral area and member municipality administration services include:

1. **Support Services** (management salaries, administration, finance, human resources, information systems, building and fiscal services)

Support service costs for electoral area and member municipality administration services will be apportioned based on the policy relating to support services and other cost allocations.

2. **Director Remuneration:**

- a. Board Chair remuneration - shall be cost shared 50/50 between electoral area and member municipality administration services.
- b. Director remuneration – shall be charged to the administration service represented by the director (ie electoral area director to electoral area administration or municipal director to member municipality administration service).
- c. Committee and Board meeting remuneration – shall be charged to the administration service represented by the director (ie electoral area director to electoral area administration or municipal director to member municipality administration service), except for the following:
 - i. Greater Board meeting remuneration – (regional solid waste matters) all costs shall be charged to the Regional Solid Waste Service.
 - ii. Comox Valley Sports Centre Commission – all costs shall be charged to the Comox Valley Recreation Complexes Service.
 - iii. Sewage Commission – all costs shall be charged to the Comox Valley Sewage System Service.
 - iv. Black Creek Oyster Bay Services Committee – all costs shall be charged 50/50 to the Black Creek Oyster Bay Water and the Black Creek Oyster Bay

Fire Local Service areas, except if the agenda is comprised of items only relating to one of the two services, the costs shall be charged 100 per cent to that service.

- d. Committee chair remuneration – shall be cost shared 50/50 between electoral area administration and member municipal administration services, except for the following:
 - i. Greater Board meeting – shall be charged to Regional Solid Waste Service.
 - ii. Comox Valley Sports Centre Commission – shall be charged to the Comox Valley Recreation Complexes Service.
 - iii. Sewage Commission – shall be charged to the regional sewage system service.
 - iv. Black Creek Oyster Bay Services Committee – shall be charged 50/50 to Black Creek Oyster Bay Water and Black Creek Oyster Bay Fire Services except if the agenda is comprised of items only relating to one of the two services, the costs shall be charged 100 per cent to that service.

3. **Director Benefits**

Including medical services plan, employee and family assistance program, employer Canada Revenue Agency obligations, group benefits plan. Costs shall be charged to the administration service represented by the director (ie electoral area director to electoral area administration or municipal director to member municipality administration service).

4. **Board Appointed Representatives on a Public Body** (pursuant to the director remuneration and expenses bylaw)

Board resolutions - shall be cost shared 50/50 between electoral area and member municipality administration services.

5. **Board Appointed Representatives to a Public Hearing** (pursuant to the director remuneration and expenses bylaw)

Shall be charged to the administration service represented by the director (ie electoral area director to electoral area administration or municipal director to member municipality administration service).

6. **Meeting Expenses**

Shall be cost shared 50/50 between electoral area administration and member municipality administration services, except for the following:

- a. Greater Regional Board – (regional solid waste matters) shall be charged to the Regional Solid Waste Service.
- b. Electoral Area Services Committee – shall be charged to electoral area administration.
- c. Comox Valley Sports Centre Commission – all costs shall be charged to the Comox Valley Recreation Complexes Service.
- d. Sewage Commission – all costs shall be charged to the Comox Valley Sewage System Service.
- e. Black Creek Oyster Bay Service Committee – all costs shall be charged 50/50 to the Black Creek Oyster Bay Water and Black Creek Oyster Bay Fire Services except if the agenda is comprised of items only relating to one of the two services, the costs shall be charged 100 per cent to that service.

7. Telephone Expenses

Cellular phone charges will be charged to the administration service represented by the director (ie electoral area director to electoral area administration or municipal director to member municipal administration service).

8. Travel

Shall be charged to the administration service represented by the director (ie electoral area director to electoral area administration or municipal director to member municipal administration service) except for the following:

- 8.1 Chair of the CVRD – shall be cost shared 50/50 between electoral area and member municipality administration services.
- 8.2 Greater Regional Board – (regional solid waste matters) shall be charged to the regional solid waste service.
- 8.3 Black Creek Oyster Bay Service Committee –shall be cost shared 50/50 between the Black Creek Oyster Bay Water and Black Creek Oyster Bay Fire Services, except if the agenda is comprised of items only relating to one of the two services, the costs shall be charged 100 per cent to that service.
- 8.4 Board appointed representatives on a public body (pursuant to the director remuneration and expenses bylaw) – shall be cost shared 50/50 between electoral area and member municipality administration services.

9. Training and Conferences

Registration fees and applicable course materials shall be charged to the administration service represented by the director (ie electoral area director to electoral area administration or municipal director to member municipal administration service) with the exception of the expenses of the Board Chair which shall be cost shared 50/50 between electoral area and member municipality administration services.

10. Dues & Subscriptions

As per the approved budget.

11. Other Professional Fees

As per the approved budget.

12. Legal Fees

As per the approved budget.

13. Other Costs

As per the approved budget.

Revision History

Approval Date	Approved By	Description of Change
August 11, 2020	Board	Housekeeping