

2022 – 2026 PROVISIONAL FINANCIAL PLAN REPORT ADDITIONAL INFORMATION

RECOMMENDATIONS

1. That the Board approve the Provisional 2022 – 2026 Financial Plan.
2. That “Regional District of Nanaimo Electoral Area ‘A’ Noise Control Extended Service Amendment Bylaw No. 1045.01, 2021” be introduced, and read three times and forwarded to the Inspector of Municipalities for approval.
3. That “Gabriola Island Noise Control Extended Service Amendment Bylaw No. 1081.01, 2021” be introduced, and read three times and forwarded to the Inspector of Municipalities for approval.
4. That “Regional District of Nanaimo Electoral Area ‘E’ Noise Control Extended Service Amendment Bylaw No. 1053.01, 2021” be introduced, and read three times and forwarded to the Inspector of Municipalities for approval.
5. That “Drinking Water and Watershed Protection Service Amendment Bylaw No. 1556.05, 2021” be introduced, and read three times and forwarded to the Inspector of Municipalities for approval.

BACKGROUND

This report is to provide additional departmental information requested by the Board at the November 23, 2021 Committee of the Whole meeting.

The proposed 2022-2026 Financial Plan is also available for public access on the Regional District’s web site www.rdn.bc.ca/financial-reports. Below is the link directly to the Budget Binder referenced throughout this report.

https://rdn.bc.ca/sites/default/files/inline-files/2022-2026%20Financial%20Plan%20-%20Preliminary-compressed_0.pdf

While it would be impossible to manage our Regional District budget at the global level, looking at the budget at this level can be helpful to understanding our financial position. Analysis of Changes in General Property Tax on Page 15 of the Budget Binder provides information about the specific items that are contributing to the \$7.6 million tax requisition increase from \$64.9 million in 2021 to \$72.5 million in 2022. This analysis is broken down between changed service levels and changes within existing service levels.

Another significant factor driving the tax requisition increase is the \$5.9 million reduction in the carry forward surplus from \$14.3 million in 2021 to \$8.4 million in 2022. For a number of years, large carry forward surplus balances have resulted in the Regional District tax requisitions being kept lower than they otherwise would have

been without the carry forward surpluses. Best practice is not to rely on carry forward surpluses and over the last few years there has been a conscious effort to reduce these surpluses. We are seeing tax requisition impacts in both 2022 and 2023 associated with the reduction in these carry forward surpluses.

Regional Community Utilities

Regional Community Utilities Divisional Financial Plan Summary is on Page 94 of the Budget Binder with Departmental Financial Plan Reports and Five-Year Capital Reports included on Pages 95 through 189. The Local Service Areas are services delivered to a portion of an Electoral Area or Municipality and a breakdown of Utility Services can be found on page 22 in your binder. The table below outlines the summary budget information for the Regional Community Utilities Division:

Operating Budget	51,289,097
Capital Budget	32,873,126
Tax Requisition	25,126,217

The total tax requisition is \$25,126,217 and the changes in tax requisition totalling \$2,063,092 and percentages for each of these service areas are outlined below:

	2020 FINAL	2021 FINAL	2022 Preliminary Nov 23 2021	change from 2021 \$	change from 2021 %
REGIONAL & COMMUNITY UTILITIES					
Southern Wastewater Treatment	\$9,331,920	\$9,798,516	\$10,288,442	\$489,926	5.0%
Northern Wastewater Treatment	4,193,615	4,352,605	4,893,573	540,968	12.4%
Liquid Waste Management Planning	180,458	185,872	197,024	11,152	6.0%
Drinking Water/Watershed Protection	835,428	842,508	986,286	143,778	17.1%
Solid Waste Management & Disposal	1,080,056	1,220,463	1,379,123	158,660	13.0%
EV Charging Stations			10,118	10,118	NEW
	\$15,621,477	\$16,399,964	\$17,754,566	\$1,354,602	
LOCAL SERVICE AREA TAX REVENUES					
Duke Point Wastewater Treatment	270,085	302,495	338,795	36,300	12.0%
Northern Community Wastewater - other benefitting areas	1,067,475	1,118,929	1,264,034	145,105	13.0%
Streetlighting Service Areas	106,234	106,896	100,584	(6,312)	(5.9%)
Stormwater Management	10,440	10,649	10,968	319	3.0%
Utility Services	4,795,988	5,124,192	5,657,270	533,078	10.4%
	\$6,250,222	\$6,663,161	\$7,371,651	\$708,490	
	\$21,871,699	\$23,063,125	\$25,126,217	\$2,063,092	

The Local Service Area Tax Revenues services listed above are services delivered to a portion of an Electoral Area or Municipality and summarized information for all Water and Sewage Collection services that make up Utility Services Local Service Area can be found on page 22 in your binder.

The surplus carry forward for 2022 has declined by \$2.08 million from \$5.3 million to \$3.26 million, which contributes to the 2022 tax requisition increase of \$2.06 million.

Included in the tax requisition are the following staffing recommendations and new service levels with an estimated tax impact of \$391,041:

			Position Type	FTE	Estimated Cost (including benefits)	Estimated Tax Impact
Table A - 2022 Recommended Staff - Conversions *						
A1	Engineering Services	Project Engineer x 2	Temporary	2.0	\$ 298,614	\$ 9,212
A2	Solid Waste	Landfill Attendant x 4	Casual	4.0	316,748	-
A3	Solid Waste	Heavy Equipment Operator	Casual	1.0	88,375	-
				7.0	\$ 703,737	\$ 9,212
Table B - 2022 Recommended Staff - New Positions *						
B1	Wastewater	Superintendent - Wastewater Systems Maintenance	Existing	1.0	\$ 149,884	\$ 149,884
B2	Wastewater	FCPCC Instrumentation Technician	Existing	1.0	91,945	91,945
				2.0	\$ 241,829	\$ 241,829
Table E - 2022 New or Changed Service Level *						
E1	DWWP	DWWP Action Plan 2.0 Implementation			\$ 140,000	\$ 140,000
Totals					\$ 1,085,566	\$ 391,041

The \$32.8 million in capital projects for 2022 include FCPCC Expansion and Odour Control Upgrades, Pump-station upgrades for Bay Avenue, Chase River and Departure Bay, GNPCC Grit and Sedimentation Tank Relining, Basement Management Control Centre upgrades, Nanoose, Chase River & Departure Bay Forcemain Replacement, Departure Bay Forcemain Twinning, Dorcas Point Road Water Main and Landfill Cell One closure. The capital funded from Operations is \$3.7 million which is up by \$681,532 from 2021.

The incremental administration cost allocation for 2022 is \$491,201 (from \$2,543,842 to \$3,035,043).

Recreation and Parks

Recreation and Parks Divisional Financial Plan Summary is on Page 191 of the Budget Binder with Departmental Financial Plan Reports and Five-Year Capital Reports included on Pages 192 through 243. The table below outlines the summary budget information for the Recreation and Parks Division:

Operating Budget	17,793,964
Capital Budget	17,494,375
Tax Requisition	14,651,561

The total tax requisition is \$14,651,561 and the changes in tax requisition totalling \$1,718,079 and percentages for each of the Recreation and Parks service areas are outlined below:

	2020 FINAL	2021 FINAL	2022 Preliminary Nov 23 2021	change from 2021 \$	change from 2021 %
RECREATION & PARKS					
Ravensong Aquatic Centre	\$2,670,620	\$2,804,620	\$3,085,082	\$280,462	10.0%
Oceanside Place	1,963,838	2,007,669	2,088,159	80,490	4.0%
Northern Community Recreation	1,583,415	1,214,249	1,537,297	323,048	26.6%
Gabriola Island Recreation	110,305	109,699	123,709	14,010	12.8%
Area A Recreation & Culture	231,385	233,699	257,123	23,424	10.0%
Port Theatre/Cultural Centre Contribution	94,973	95,464	96,094	630	0.7%
Regional Parks - operating	1,617,676	1,811,797	2,389,382	577,585	31.9%
Regional Parks - acquisition & capital	1,392,380	1,404,180	1,408,980	4,800	0.3%
Electoral Areas Community Parks	1,622,412	1,664,814	1,960,152	295,338	17.7%
	\$11,287,004	\$11,346,191	\$12,945,978	\$1,599,787	
GENERAL TAXATION FOR OTHER JURISDICTIONS					
Southern Community Recreation	1,432,318	1,271,458	1,374,487	103,029	7.5%
Northern Community Sportsfield Agreement	330,970	315,833	331,096	15,263	4.6%
	\$1,763,288	\$1,587,291	\$1,705,583	\$118,292	
Total	\$13,050,292	\$12,933,482	\$14,651,561	\$1,718,079	

The surplus carry forward for 2022 has declined by \$1.5 million (from \$2.5 million to \$1.0 million) which contributes to the 2022 tax requisition increase of \$1.7 million.

Included in the tax requisition are the following staffing recommendations and new service levels with an estimated tax impact of \$421,706:

	Position Type	FTE	Estimated Cost (including benefits)	Estimated Tax Impact
B - 2022 Recommended Staff - New Positions *				
Area A Recreation	Recreation Programmer	New	1.0	91,945
Parks	Parks Planner - Land Management	Existing	1.0	105,736
Parks	Parks Technician	Existing	1.0	105,080
		3.0	\$ 302,761	\$ 302,761
E - 2022 New or Changed Service Level *				
Area A Recreation	Re-establishment of RDN Recreation Services in EA A		\$ 118,945	\$ 118,945
			\$ 421,706	\$ 421,706

The \$17.5 million in capital projects for 2022 include Parkland acquisitions in Regional Parks, EA A, EA E, EA F and EA G. The capital funded from Operations is \$454,000, which is down by \$270,000 from 2021.

The incremental administration cost allocation is \$309,166 (from \$702,210 to \$1,011,376) in 2022.

Transit and Emergency Services

Transit and Emergency Services Divisional Financial Plan Summary is on Page 245 of the Budget Binder with Departmental Financial Plan Reports and Five-Year Capital Reports included on Pages 246 through 296. The table below outlines the summary budget information for the Transit and Emergency Services Division:

Operating Budget	45,042,099
Capital Budget	8,306,940
Tax Requisition	21,549,553

The total tax requisition is \$21,549,553 and the changes in tax requisition totalling \$1,891,713 and percentages for each of the Transit and Emergency Services service areas are outlined below:

TRANSIT & EMERGENCY SERVICES

Southern Community Transit	\$10,341,669	\$11,204,978	\$12,437,526	\$1,232,548	11.0%
Northern Community Transit	1,364,499	1,500,949	1,681,064	180,115	12.0%
Descanso Bay Emergency Wharf	15,692	15,535	17,490	1,955	12.6%
Gabriola Transit contribution	139,470	143,002	149,211	6,209	4.3%
Gabriola Taxi Saver	7,168	0	8,705	8,705	100.0%
Emergency Planning	382,115	393,578	405,385	11,807	3.0%
District 68 Search & Rescue	48,129	54,930	53,312	(1,618)	(2.9%)
District 69 Marine Search & Rescue	8,000	9,000	17,700	8,700	96.7%
District 69 Land Search & Rescue	10,500	10,500	10,272	(228)	(2.2%)
Southern Restorative Justice/Victim Services	16,500	21,500	21,420	(80)	(0.4%)
Northern Community Justice	152,033	165,498	115,141	(50,357)	(30.4%)

\$12,485,775	\$13,519,470	\$14,917,226	\$1,397,756	
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GENERAL TAXATION FOR OTHER JURISDICTIONS

SD 68 Emergency 911	168,848	162,226	127,921	(34,305)	(21.1%)
SD 69 Emergency 911	723,896	656,131	682,899	26,768	3.9%

\$892,744	\$818,357	\$810,820	(\$7,537)	
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FIRE PROTECTION

Nanaimo River Fire (Area C)	\$17,792	\$17,797	\$17,262	(\$535)	(3.0%)
Coombs-Hilliers Fire Volunteer (Area F)	607,527	631,828	735,761	103,933	16.4%
Errington Fire Volunteer (Area F, G)	742,928	794,933	864,484	69,551	8.7%
Nanoose Bay Fire Volunteer (Area E, G, F)	932,491	966,141	979,675	13,534	1.4%
Dashwood Fire Volunteer (Area F, G, H)	812,750	845,260	918,442	73,182	8.7%
Dashwood Fire Hall (Area F, G, H)		50,000	14,630	(35,370)	(70.7%)
Meadowood Fire (Area F)	139,858	46,701	89,158	42,457	90.9%
Extension Fire Volunteer (Area C)	192,200	203,732	230,989	27,257	13.4%
Bow Horn Bay (Area H)	468,968	554,313	645,304	90,991	16.4%
Cassidy Waterloo Fire Contract (Area A, C)	210,640	225,385	241,162	15,777	7.0%
Wellington Fire Contract (Area C - Pleasant Valley)	95,232	95,765	130,207	34,442	36.0%
Parksville (Local) Fire Contract (Area G)	146,103	146,193	166,651	20,458	14.0%
French Creek Fire Contract (Area G)	699,827	741,964	787,782	45,818	6.2%

\$5,066,316	\$5,320,012	\$5,821,507	\$501,495	
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Total	\$18,444,835	\$19,657,839	\$21,549,553	\$1,891,714	
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The surplus carry forward for 2022 has declined by \$740,000 (from \$3.35 million to \$2.61 million), which contributes to the 2022 tax requisition increase of \$1.9 million.

Transit has a planned 5,000 Annual Hour Conventional Expansion and 2,000 Annual Hour HandyDart Expansion in 2022, which have resulted in new staffing and service level recommendations, as well as three positions that will be contributing to existing service levels, that have an estimated tax impact of \$621,606:

			Position Type	FTE	Estimated Cost (including benefits)	Estimated Tax Impact
Table B - 2022 Recommended Staff - New Positions *						
B6	Transit	Serviceperson Operators - Conventional Transit PPT x 6	New	3.0	271,995	141,036
B7	Transit	Superintendent - Transit Operations	Existing	1.0	149,883	149,883
B8	Transit	Mechanic	New	1.0	105,080	56,018
B9	Transit	Smart Technologies Support Person	Existing	1.0	105,080	56,018
B10	Transit	Transit Conventional Dispatcher	Existing	1.0	99,826	53,217
B11	Transit	handyDART Driver - Custom Transit Expansion	New	1.0	90,665	30,200
				8.0	\$ 822,529	\$ 486,372
Table E - 2022 New or Changed Service Level *						
E3	Transit	5,000 Annual Hour Expansion			585,300	312,023
E4	Transit	2,000 Annual Hour Expansion			151,501	50,465
					\$ 736,801	\$ 362,488
Less : New Position costs as they are included in both New Positions and New Service Level					\$ (467,740)	\$ (227,254)
Total					\$ 1,091,590	\$ 621,606

The \$8.3 million in capital projects for 2022 include transit exchange upgrades, Dashwood Fire Hall construction, Fire Tanker Truck and Engine replacements and SCBA Equipment replacements. The capital funded from Operations is \$121,000, which has increased by \$5,000 from 2021.

The incremental administration cost allocation is \$707,231 (from \$2,271,088 to \$2,978,319) in 2022.

Planning and Development

Planning and Development Divisional Financial Plan Summary is on Page 298 of the Budget Binder with Departmental Financial Plan Reports and Five-Year Capital Reports included on Pages 299 through 323. The table below outlines the summary budget information for the Planning and Development Division:

Operating Budget	8,903,944
Capital Budget	775,020
Tax Requisition	3,927,131

The total tax requisition is \$3,927,131 and the changes in tax requisition totalling \$916,099 and percentages for each of the Planning and Development service areas are outlined below:

PLANNING AND DEVELOPMENT

Electoral Area Community & Long Range Planning	\$1,823,187	\$1,923,463	\$2,543,765	\$620,302	32.2%
Regional Growth Strategy	947,980	921,334	942,135	20,801	2.3%
Economic Development - Southern Community	65,000	(62,847)	65,000	127,847	203.4%
Economic Development - Northern Community	39,486	(51,237)	0	51,237	100.0%
Bylaw Enforcement					
Animal Control - Area A, B, C, Lantzville	52,817	54,875	62,004	7,129	13.0%
Animal Control Area E, G, H	89,869	94,996	102,420	7,424	7.8%
Animal Control Area F	25,000	25,265	34,469	9,204	36.4%
Hazardous Properties	22,311	18,251	26,830	8,579	47.0%
Unsightly Premises	12,658	13,202	24,511	11,309	85.7%
Noise Control	74,060	73,730	125,997	52,267	70.9%
	\$3,152,368	\$3,011,032	\$3,927,131	\$916,099	

The surplus carry forward for 2022 has declined by \$137,400 (from \$735,500 to \$598,100), which contributes to the 2022 tax requisition increase of \$916,099.

Included in the tax requisition are the following staffing recommendations and new service levels with an estimated tax impact of \$249,420 after removing two items that the Board has provided direction on at the November 23, 2021 Committee of the Whole:

			Position Type	FTE	Estimated Cost (including benefits)	Estimated Tax Impact
Table A - 2022 Recommended Staff - Conversions **						
A4	Building Inspection	Building Inspection Clerk 2	Temporary	1.0	79,332	-
A5	Bylaw Services	Bylaw Officer	Temporary	1.0	89,700	5,180
A6	Current Planning	Planner	Part-time	0.4	105,736	42,295
				2.4	\$ 274,768	\$ 47,475
Table B - 2022 Recommended Staff - New Positions *						
B12	Building Inspection	Building Official	Existing	1.0	107,245	-
B13	Long Range Planning	Housing Planner	Existing	1.0	105,736	105,736
B14	Long Range Planning	Climate Action Special Projects Coordinator	Existing	1.0	91,945	91,945
				3.0	\$ 304,926	\$ 197,681
Table E - 2022 New or Changed Service Level *						
E5	Current Planning	Bylaw 500 Review and Update Project			110,000	110,000
E6	Current Planning	Agricultural Area Plan Update and Review			100,000	100,000
					\$ 210,000	\$ 210,000
SubTotal					\$ 789,694	\$ 455,156
Less: Items to be removed from the budget						
B13	Long Range Planning	Housing Planner	Existing	1.0	105,736	105,736
E6	Current Planning	Agricultural Area Plan Update and Review			100,000	100,000
Total					\$ 583,958	\$ 249,420

Corporate Services

Corporate Services Divisional Financial Plan Summary is on Page 325 of the Budget Binder with Departmental Financial Plan Reports and Five-Year Capital Reports included on Pages 326 through 345. The table below outlines the summary budget information for Corporate Services Division:

Operating Budget	25,520,518
Capital Budget	2,769,905
Tax Requisition	7,253,609

The total tax requisition is \$7,253,609 and the changes in tax requisition totaling \$1,008,303 and percentages for each of these services are outlined below:

	2020 FINAL	2021 FINAL	2022 Preliminary Nov 23 2021	change from 2021 \$	change from 2021 %
CORPORATE SERVICES					
Legislative Services	\$2,804,454	\$2,870,472	\$3,439,475	\$569,003	19.8%
House Numbering	20,613	20,410	20,395	(15)	(0.1%)
Electoral Areas Admin/Building Policy & Advice	706,915	699,661	905,428	205,767	29.4%
Community Grants	(384,963)	115,813	127,259	11,446	9.9%
Feasibility Studies/Referendums	130,000	97,750	246,617	148,867	152.3%
	\$3,277,019	\$3,804,106	\$4,739,174	\$935,068	
GENERAL TAXATION FOR OTHER JURISDICTIONS					
Vancouver Island Regional Library	2,390,638	2,441,200	2,514,435	73,235	2.9%
Total	\$5,667,657	\$6,245,306	\$7,253,609	\$1,008,303	

The surplus carry forward for 2022 has declined by \$1.4 million (from \$2.4 million to \$1.0 million) which contributes to the 2022 tax requisition increase of \$1 million.

Administration Cost Allocations have been in place for many years at the Regional District of Nanaimo. New for 2022, the Administrative Cost Allocation Policy was approved by the Board on June 22, 2021 to formalize the policy framework for the allocation of central administration costs to the various services of the Regional District in accordance with the Local Government Act, Section 379(1). The Administrative Cost Allocation is calculated as a percentage on the prior year approved budget with 1% on debt service costs, 2% on transfers to other organizations, 9% on active services and between 0.0025% to 0.005% on Capital Projects. The Administration Building Allocation is allocated on a square footage basis to functions that occupy space in the Regional District Administration building.

In 2021, the Interdepartmental Recoveries in Corporate Services were \$7,082,245 and in 2022 the Interdepartmental Recoveries are \$7,996,659 which is an increase of \$914,414. A portion of the increase of \$914,414 is attributed to normal inflationary increases in departmental budgets and the balance is due to changes associated with the Administration Cost Allocation policy. Included in Miscellaneous Revenue is approximately \$800,000 in Administration Building Allocation Recovery. These incremental recoveries reduce the tax requisition increase in Corporate Services.

Included in the tax requisition are the following staffing recommendations and new service levels with an estimated tax impact of \$1,109,707:

			Position Type	FTE	Estimated Cost (including benefits)	Estimated Tax Impact
Table A - 2022 Recommended Staff - Conversions **						
A7	Finance	Accounting Clerk x 2	Casual	2.0	\$ 168,471	\$ 12,532
A8	Human Resources	HR Assistant	Contract	1.0	88,196	27,001
A9	Information Systems	IT Services Technician - Desktop Support	Contract	1.0	91,945	4,795
A10	Legislative Services	Administrative Assistant	Casual	1.0	79,332	3,611
				5.0	\$ 427,944	\$ 47,939
Table B - 2022 Recommended Staff - New Positions **						
B15	Finance	Financial Analyst	Existing	1.0	102,082	102,082
B16	Human Resources	HR Advisor	Existing	1.0	135,918	135,918
B17	Information Systems	IT Project Manager	New	1.0	164,101	164,101
B18	Information Systems	IT Services Technologist - Security Analyst	New	1.0	98,522	98,522
B19	Information Systems	IT Services Technologist - Infrastructure Analyst	Existing	1.0	98,522	98,522
B20	Information Systems	IT Systems Technician - Info Tech/ Op Tech Technician	New	1.0	91,945	91,945
				6.0	\$ 691,090	\$ 691,090
Table E - 2022 New or Changed Service Level **						
E7	Asset Management	Asset Management Strategy			86,130	71,130
E8	Building Operations	RDN Assessments and Upgrades			186,362	160,681
E9	Feasibility	Area F - Governance and Services Study			248,867	138,867
E10	Feasibility	Horne Lake Fire Protection Service - Feasibility Study			25,000	-
				-	\$ 546,359	\$ 370,678
Total					\$ 1,665,393	\$ 1,109,707

Electoral Area A, Gabriola Island and Electoral Area E Noise Control

The revenue collected for a service may not exceed the requisition limits in the establishing bylaw for a service¹. The revenue required to support the Electoral Area A, Gabriola Island and Electoral Area E Noise Control budgets exceeds the limit in the establishing bylaws. As such, an amendment is required to the service establishment bylaws. Bylaws 1045.01, 1081.01 and 1053.01 attached will be sent to the Inspector of Municipalities for approval prior to adoption.

Drinking Water and Watershed Protection Service

In order to support the Drinking Water and Watershed Protection Action Plan, an increase of the parcel tax from \$12 to \$14 is required in 2022 and a further increase is required from \$14 to \$16 in 2023. "Drinking Water and Watershed Protection Service Amendment Bylaw No. 1556.05, 2021" attached will provide the authority to increase the parcel tax.

¹ Local Government Act, Section 374 (10)

FINANCIAL IMPLICATIONS

The Provisional 2022 – 2026 budget has a total tax requisition of \$72.5 million, an 11.7% increase from 2021, with total operating expense of \$148.6 million. Service levels in 2021 were not typical and the 2021 tax requisition was lower than it would have been if we were not operating at COVID 19 service levels. For example, in the 2020 – 2024 Financial Plan, the 2021 tax requisition increase was projected at 8.4% and the actual 2021 tax increase was 4.4%. If the 2021 tax increase was 8.4%, or \$67.4 million, then the increase to the 2022 tax requisition of \$72.5 million would be 7.4% instead of 11.7%. In 2022, we are seeing more normalized service levels and, since 2021 was an anomaly of a year, the tax increases are more prominent.

	2020		2021		2022				
Prior Year Tax Revenues	\$	57,265,572		\$	62,186,851		\$	64,910,783	
Changed service levels		3,230,950	5.6%		852,696	1.4%		3,319,082	5.1%
Changes for Other Jurisdictions		261,683	0.5%		(199,822)	-0.3%		183,990	0.3%
Changes within existing service levels		752,849	1.3%		1,404,423	2.3%		2,884,231	4.4%
Local Services Property/Parcel Tax Revenues - Change		675,797	1.2%		666,634	1.0%		1,209,985	1.9%
	\$	62,186,851	8.6%	\$	64,910,782	4.4%	\$	72,508,071	11.7%
Total Annual Current Tax Revenues	\$	62,186,851		\$	64,910,782		\$	72,508,071	
Total Annual Previous Tax Revenues		57,265,572			62,186,851			64,910,783	
Change	\$	4,921,279	8.6%	\$	2,723,931	4.4%	\$	7,597,288	11.7%

There are many unique cost sharing formulas for regional district services, including assessments only and formulas based on a combination of usage and assessment, usage only, population and assessment, as well as flat rate taxes that are used to fund RDN services. The variety of cost sharing formulas combined with the number of sub-areas in a regional district, each with its own services and related requisition, results in a wide range of impact to an individual homeowner. Unlike a municipality, an overall tax increase does not exist. Each property receives a combination of the 107 services the RDN provides and, as such, the financial implications vary widely by property.

For 2022, the average household impact of general services shared over multiple jurisdictions is projected to range from an increase of \$36 to \$153 depending on location, based on 2021 assessment plus a 1.45% allowance for growth (non-market change).

The schedule summarized below provides financial impacts for each of the member jurisdictions and further information of the impact on the average property is provided on Page 10 of the Budget Binder.

	City of Nanaimo	District of Lantzville	City of Parksville	Town of Qualicum Beach	Area A Cedar Yellowpoint Cassidy	Area B Gabriola Mudge Decourcey Islands	Area C Extension E.Wellington Pleasant Valley	Area E Nanoose Bay	Area F Coombs Hilliers Errington	Area G French Creek San Pareil Surfside	Area H Bowser Deep Bay
2022 Total Requisition	\$ 28,161,516	\$ 1,030,777	\$ 6,668,417	\$ 4,778,539	\$ 2,754,952	\$ 1,818,779	\$ 1,636,031	\$ 3,320,257	\$ 3,183,074	\$ 3,722,412	\$ 2,240,160
2021 Total Requisition	\$ 25,668,848	\$ 939,431	\$ 5,975,515	\$ 4,232,754	\$ 2,391,295	\$ 1,655,323	\$ 1,325,770	\$ 2,804,961	\$ 2,681,435	\$ 3,306,224	\$ 1,946,055
Change from prior year	\$ 2,492,668	\$ 91,346	\$ 692,902	\$ 545,785	\$ 363,657	\$ 163,456	\$ 310,261	\$ 515,296	\$ 501,639	\$ 416,188	\$ 294,105
General Services Property Tax											
2022	\$ 101.33	\$ 71.83	\$ 141.98	\$ 132.78	\$ 132.97	\$ 93.66	\$ 116.62	\$ 104.68	\$ 138.99	\$ 134.00	\$ 125.68
2021	\$ 93.62	\$ 66.22	\$ 128.52	\$ 118.85	\$ 116.09	\$ 86.16	\$ 94.99	\$ 88.84	\$ 117.56	\$ 120.39	\$ 110.28
Change per \$100,000	\$ 7.71	\$ 5.61	\$ 13.46	\$ 13.93	\$ 16.88	\$ 7.50	\$ 21.62	\$ 15.83	\$ 21.43	\$ 13.61	\$ 15.40
Regional Parcel Taxes											
2022	\$ 34.00	\$ 34.00	\$ 38.65	\$ 38.65	\$ 34.00	\$ 34.00	\$ 34.00	\$ 38.65	\$ 38.65	\$ 38.65	\$ 38.65
2021	\$ 32.00	\$ 32.00	\$ 38.70	\$ 38.70	\$ 32.00	\$ 32.00	\$ 32.00	\$ 36.63	\$ 36.63	\$ 36.63	\$ 36.63
Change per property	\$ 2.00	\$ 2.00	\$ (0.05)	\$ (0.05)	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.02	\$ 2.02	\$ 2.02	\$ 2.02
2021 Average Residential Value	\$ 525,581	\$ 765,131	\$ 503,309	\$ 637,399	\$ 534,766	\$ 449,037	\$ 700,256	\$ 824,946	\$ 473,181	\$ 657,246	\$ 591,053
2022 RDN Property Tax based on average residential value	\$ 567	\$ 584	\$ 753	\$ 885	\$ 745	\$ 455	\$ 851	\$ 902	\$ 696	\$ 919	\$ 782
2021 RDN Property Tax based on average residential value	\$ 524	\$ 539	\$ 686	\$ 796	\$ 653	\$ 419	\$ 697	\$ 770	\$ 593	\$ 828	\$ 688
Change for average residential value	\$ 43	\$ 45	\$ 68	\$ 89	\$ 92	\$ 36	\$ 153	\$ 133	\$ 103	\$ 91	\$ 93

Local service tax requisitions – fire, water, sewage collection, and street lighting – are unique to individual property owners. These charges are in addition to the amounts listed in the above schedule and details regarding local service tax requisitions can be found on Pages 20-22 of the Budget Binder and under Member Summaries Pages 26-91 of the Budget Binder.

The Member Summaries (Pages 26-91 of the Budget Binder) provide further information on the proposed 2022-2026 impact by jurisdiction. Impacts can vary significantly by jurisdiction and even within jurisdictions depending on which services are provided to a specific area.

STRATEGIC PLAN ALIGNMENT

The Financial Plan provides for the financing required to support achieving the initiatives set out in the Strategic Plan.

REVIEWED BY:

D. Wells, General Manager, Corporate Services
D. Holmes, Chief Administrative Officer

ATTACHMENTS:

1. Bylaw 1045.01
2. Bylaw 1081.01
3. Bylaw 1053.01
4. Bylaw 1556.05

REGIONAL DISTRICT OF NANAIMO

BYLAW NO. 1045.01

**A BYLAW TO AMEND THE REQUISITION LIMIT
IN THE ELECTORAL AREA A NOISE CONTROL
EXTENDED SERVICE ESTABLISHMENT BYLAW NO. 1045**

WHEREAS the Board of the Regional District of Nanaimo wishes to amend "Regional District of Nanaimo Electoral Area 'A' Noise Control Extended Service Establishment Bylaw No. 1045, 1996";

AND WHEREAS at least 2/3 of the service participants have consented to the adoption of this bylaw in accordance with the *Local Government Act*;

NOW THEREFORE the Board of the Regional District of Nanaimo, in open meeting assembled, enacts as follows:

1. Citation

This bylaw may be cited as "Regional District of Nanaimo Electoral Area 'A' Noise Control Extended Service Amendment Bylaw No. 1045.01, 2021".

2. Amendment

"Regional District of Nanaimo Electoral Area 'A' Noise Control Extended Service Establishment Bylaw No. 1045, 1996" is amended by deleting Section 5 in its entirety, and replacing it with the following:

"5. Maximum Requisition

The maximum amount that may be requisitioned for the cost of this service shall be the greater of:

- (i) Thirty Seven Thousand Eight Hundred and Fifty Dollars (\$37,850); or
- (ii) the amount obtained by multiplying a property value tax rate of \$0.0213 per \$1,000 of net taxable values of land and improvements in the service area."

Introduced and read three times this _____ day of _____, 2021.

Received the approval of the Inspector of Municipalities this _____ day of _____, 202_.

Adopted this _____ day of _____, 202_.

CHAIR

CORPORATE OFFICER

REGIONAL DISTRICT OF NANAIMO

BYLAW NO. 1081.01

**A BYLAW TO AMEND THE REQUISITION LIMIT
FOR GABRIOLA ISLAND NOISE CONTROL
EXTENDED SERVICE ESTABLISHMENT BYLAW NO. 1081**

WHEREAS the Board of the Regional District of Nanaimo wishes to amend "Gabriola Island Noise Control Extended Service Establishment Bylaw No. 1081, 1998";

AND WHEREAS at least 2/3 of the service participants have consented to the adoption of this bylaw in accordance with the *Local Government Act*;

NOW THEREFORE the Board of the Regional District of Nanaimo, in open meeting assembled, enacts as follows:

1. Citation

This bylaw may be cited as "Gabriola Island Noise Control Extended Service Amendment Bylaw No. 1081.01, 2021".

2. Amendment

"Gabriola Island Noise Control Extended Service Establishment Bylaw No. 1081, 1998" is amended by deleting Section 5 in its entirety, and replacing it with the following:

"5. Maximum Requisition

The maximum amount that may be requisitioned for the cost of this service shall be the greater of:

- (i) Thirty Seven Thousand and Five Hundred Dollars (\$37,500); or
- (ii) the amount obtained by multiplying a property value tax rate of \$0.0235 per \$1,000 of net taxable values of land and improvements in the service area."

Introduced and read three times this _____ day of _____, 2021.

Received the approval of the Inspector of Municipalities this _____ day of _____, 202_.

Adopted this _____ day of _____, 202_.

CHAIR

CORPORATE OFFICER

REGIONAL DISTRICT OF NANAIMO

BYLAW NO. 1053.01

**A BYLAW TO AMEND THE REQUISITION LIMIT
IN THE ELECTORAL AREA E NOISE CONTROL
EXTENDED SERVICE ESTABLISHMENT BYLAW NO. 1053**

WHEREAS the Board of the Regional District of Nanaimo wishes to amend "Regional District of Nanaimo Electoral Area 'E' Noise Control Extended Service Establishment Bylaw No. 1053, 1996";

AND WHEREAS at least 2/3 of the service participants have consented to the adoption of this bylaw in accordance with the *Local Government Act*;

NOW THEREFORE the Board of the Regional District of Nanaimo, in open meeting assembled, enacts as follows:

1. Citation

This bylaw may be cited as "Regional District of Nanaimo Electoral Area 'E' Noise Control Extended Service Amendment Bylaw No. 1053.01, 2021".

2. Amendment

"Regional District of Nanaimo Electoral Area 'E' Noise Control Extended Service Establishment Bylaw No. 1053, 1996" is amended by deleting Section 5 in its entirety, and replacing it with the following:

"5. Maximum Requisition

The maximum amount that may be requisitioned for the cost of this service shall be the greater of:

- (i) Thirty Five Thousand and Three Hundred Dollars (\$35,300); or
- (ii) the amount obtained by multiplying a property value tax rate of \$0.0122 per \$1,000 of net taxable values of land and improvements in the service area."

Introduced and read three times this _____ day of _____, 2021.

Received the approval of the Inspector of Municipalities this _____ day of _____, 202_.

Adopted this _____ day of _____, 202_.

CHAIR

CORPORATE OFFICER

REGIONAL DISTRICT OF NANAIMO

BYLAW NO. 1556.05

**A BYLAW TO AMEND THE DRINKING WATER AND WATERSHED PROTECTION
SERVICE ESTABLISHING BYLAW NO. 1556**

WHEREAS the Board of the Regional District of Nanaimo wishes to amend “Drinking Water and Watershed Protection Service Establishing Bylaw No. 1556, 2008” to alter the apportionment allocation;

AND WHEREAS at least 2/3 of the service participants have consented to the adoption of this bylaw in accordance with the *Local Government Act*;

NOW THEREFORE the Board of the Regional District of Nanaimo in open meeting assembled, enacts as follows:

1. Citation

This bylaw may be cited as “Drinking Water and Watershed Protection Service Amendment Bylaw No. 1556.05, 2021”.

2. Amendment

“Drinking Water and Watershed Protection Service Establishing Bylaw No. 1556, 2008” is amended as follows:

- (1) By deleting the table in Section 6(a) and replacing it with the following:

Year	Rate per Taxable Property
2012	Three (\$3) dollars
2013	Four (\$4) dollars
2014	Five (\$5) dollars
2015	Six (\$6) dollars
2016	Seven (\$7) dollars
2017	Eight (\$8) dollars
2018	Seven dollars & fifty cents (\$7.50)
2019	Eight (\$8) dollars
2020	Twelve (\$12) dollars
2021	Twelve (\$12) dollars
2022	Fourteen (\$14) dollars
2023 and thereafter	Sixteen (\$16) dollars

- (2) By deleting the table in Section 6(b) and replacing it with the following:

Year	Rate per Taxable Property
2012	Six (\$6) dollars

2013	Seven (\$7) dollars
2014	Eight (\$8) dollars
2015	Eight (\$8) dollars
2016	Eight (\$8) dollars
2017	Eight (\$8) dollars
2018	Seven dollars & fifty cents (\$7.50)
2019	Eight (\$8) dollars
2020	Twelve (\$12) dollars
2021	Twelve (\$12) dollars
2022	Fourteen (\$14) dollars
2023 and thereafter	Sixteen (\$16) dollars

- (3) By deleting the table in Section 6(c) and replacing it with the following:

Year	Rate per Taxable Property
2012	Ten (\$10) dollars
2013	Nine (\$9) dollars
2014	Eight (\$8) dollars
2015	Eight (\$8) dollars
2016	Eight (\$8) dollars
2017	Eight (\$8) dollars
2018	Seven dollars & fifty cents (\$7.50)
2019	Eight (\$8) dollars
2020	Twelve (\$12) dollars
2021	Twelve (\$12) dollars
2022	Fourteen (\$14) dollars
2023 and thereafter	Sixteen (\$16) dollars

Introduced and read three times this _____ day of _____, 2021.

Received the approval of the Inspector of Municipalities this _____ day of _____, 202_.

Adopted this _____ day of _____, 202_.

CHAIR

CORPORATE OFFICER