

REGIONAL DISTRICT OF NANAIMO

2025-2029 AGGREGATED FINANCIAL PLAN

November 5, 2024



Agenda

- CAO Overview
- New Staffing
- Financial Overview
- Questions anytime

2025 – 2029 Financial Plan Timeline

In April, the Board directed staff to provide a series of presentations on existing service levels and opportunities for refinement to inform the 2025 – 2029 Financial Plan. The meetings that have taken place to date in 2024 were as follows:

- May 7 Review Strategic Plan in the Context of the Financial Plan Process
- May 14 Surplus Policy Report
- May 28 Recreation and Parks Capital Information Report
- June 25 Solid Waste and Strategy and Intergovernmental Services Service Level Reports
- July 9 Transportation Services Service Level Report
- July 23 Corporate Services Service Level Report
- Sept 10 Regional and Community Utilities Service Level Reports
- October 8 Recreation and Parks Service Level Reports
- October 22 Development and Emergency Services Service Level Reports

Service Level Reports are attached as Attachment H, Service Level Reports, on page 427 of the November 5, 2024 pdf agenda package

Summary of the reports included on page 429 through 434 or Attachment H page 2 to 8.

2025 – 2029 Financial Plan Timeline

Aggregated Financial Plan

- Nov 5: COW Presentation
- Nov 12: Regular Board Meeting
- Nov 26: Regular Board Meeting

Opportunities exist for additional Special Board Meetings

- Nov 19 9:30-12:00pm
- Nov 21 1:00-4:00pm
- Nov 26 9:30-12:00pm
- Nov 28 1:00-4:00pm
- Dec 3 9:30-4:00pm

Recommended Adoption Dates

- Dec 10: Adoption of Financial Plan Bylaw
- Mar 11: Adoption of Amended Financial Plan Bylaw

New Staffing

Regional and Community Utilities					
	Position	Reason For Recommendation	FTE	Estimated Cost	Estimated Tax Implications
C-1	Administrator Floater - Regional & Community Utilities	Operational Volume	1	\$ 89,750	\$ 5,726
C-2	Safety Superintendent - Wastewater Services	Operational Volume	1	166,520	5,672
C-3	Solid Waste Compliance Officer(formerly Zero Waste Compliance Officer)	Aligns with Strategic Plan	1	101,408	101,408
	Subtotal		3	\$ 357,678	\$ 112,806
Recreation and Parks					
C-4	Recreation Receptionist	Operational Volume	0.5	40,441	3,725
C-5	Parks Technician	Aligns with Strategic Plan	1	115,895	115,895
	Subtotal		1.5	\$ 156,336	\$ 119,620
Development and Emergency Services					
C-6	Building Administrative Assistant	Operational Volume	1	87,491	5,582
C-7	Engagement, Training & Outreach Coordinator	Operational Volume	1	110,126	7,026
C-8	NVFD Fire Safety Rescue Technician	Operational Volume	1	97,913	97,913
	Subtotal		3	\$ 295,530	\$ 110,521
Transit Services					
C-9	Serviceperson Operators - Conventional Transit	Aligns with Strategic Plan	6	599,939	319,947
C-10	Road Support Agent	Aligns with Strategic Plan	1	110,126	58,730
	Subtotal		7	\$ 710,065	\$ 378,677
Corporate Services					
C-11	Legislative Clerk	Operational Volume	1	108,667	6,933
C-12	Senior Financial Analyst	Operational Volume	1	151,587	151,587
C-13	Business Administrator, Corporate Services & Development and Emergency Services	Operational Volume	1	151,587	151,587
C-14	Legislative Bylaw Advisor	Operational Volume	1	166,520	166,520
	Subtotal		4	\$ 578,361	\$ 476,627
	Total		18.5	\$ 2,097,970	\$ 1,198,251

Found on Page 9 of the November 5, 2024 Committee of the Whole pdf agenda package or page 3 of the 2025-2029 Aggregated Financial Plan report

RDN Budget Talks



Learn about our financial planning and annual budgeting process and ask questions. We will be providing updated documents as they become available to help you understand how your tax dollars are spent at the RDN.

How you can be involved and find out more.

- Stay informed and **subscribe** for project updates to this page. By subscribing, you will be kept up-to-date when financial plan and budget information is shared through our electronic communications.

Information is shown for each of the Electoral Areas and Municipalities within the RDN.

- You can read the [financial planning documents](#), to see what has been budgeted for your area, where the money comes from and what services you get.
- Have a question? Register and ask us by clicking on the [Q&A](#) button below and our staff will provide an answer. All questions and answers can be seen by all that view this project page.
- Check out our [videos](#) sharing information about who the RDN is and how regional budgeting works.

Thanks for learning more about the RDN financial planning and budgeting process!

Found on Page 677 of the November 5, 2024 Committee of the Whole pdf agenda package or Appendix I of the 2025-2029 Aggregated Financial Plan report

REGISTER

to get involved!

Timeline for the 2025-2029 Financial Planning Process

- ✓ **May 7, 2024**
Review the Strategic Plan in the Context of the Financial Plan Process
- ✓ **May 14, 2024**
Presentation of the Reserves/Surplus Policy Report to the RDN Board
- ✓ **May 28, 2024**
RDN Board meeting: Recreation and Parks Capital Information Report
- ✓ **May 27, 2024 - July 5, 2024**
Public invited to share their thoughts on their priorities to be considered for the 2025-2029 financial plan by completing this [survey](#).
- ✓ **June 25, 2024**
Committee of the Whole meeting: 2025 - 2029 Department Presentations: Strategy and Intergovernmental Relations, and Solid Waste

Capital Projects > \$500,000 for Board Approval

Regional and Community Utilities					
Page #	Department	Project	Previously Approved Budget	Incremental Budget Increase	Total Project Budget
D-1	Solid Waste - Cedar Rd	Landfill Rock Truck	-	\$ -	\$ 500,000
D-2	Water - Nanoose Peninsula	NB Arbutus Reservoir Replacement	-	-	602,096
D-3	Water - Nanoose Peninsula	NB Fairwinds Reservoir	1,876,953	481,455	2,358,408
D-4	Water - Nanoose Peninsula	NB Asbestos-Cement Watermain Replacement	11,701,806	1,187,054	12,888,860
D-5	Solid Waste - Cedar Rd	Phase 3 South East Berm Construction	6,061,995	6,099,045	12,161,040
		Total	\$ 19,640,754	\$ 7,767,554	\$ 28,510,404
Development and Emergency Services					
Page #	Department	Project	Previously Approved Budget	Incremental Budget Increase	Total Project Budget
D-6	Fire Protection - Bow Horn Bay	1998 Freightliner Water Tender - Replacement	-	-	750,000
D-7	Fire Protection - Nanoose	Tender 3-13 (1992)	-	-	600,000
		Total	\$ -	\$ -	\$ 1,350,000
Recreation and Parks					
Page #	Department	Project	Previously Approved Budget	Incremental Budget Increase	Total Capital Project Budget
D-8	Ravensong Aquatic Centre	Ravensong Aquatic Centre Expansion	31,541,799	4,860,183	36,401,982
		Total	31,541,799	\$ 4,860,183	\$ 36,401,982
Total			\$ 51,182,553	\$ 12,627,737	\$ 66,262,386

For details, see page 404 – 412 of the November 5, 2024 Committee of the Whole pdf agenda package or Appendix D of the 2025-2029 Aggregated Financial Plan report.

Tax Requisition

2025 (Recommended)

Total Operating Expenses	\$202,967,220
Total Capital Expenses	\$165,391,424
Total Expenses	\$368,358,644

Tax Requisition	\$ 96,343,423
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2024 Tax Requisition	\$ 87,590,992
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Increase in Tax Requisition (\$)	\$ 8,752,431
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Increase in Tax Requisition (%)	10%
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Unlike a municipality, an overall tax increase does not exist. Each property receives a combination of the 114 services the RDN provides and, as such, the financial implications vary widely by property.

List of Services with Participants are found on page 32-35 of November 5, 2024 Committee of the Whole pdf agenda package or page 7 of Attachment A to the 2025-2029 Aggregated Financial Plan report.

Analysis of Changes in General Property Tax

	% Change	\$ Change
Tax Requisition in 2024		\$ 87,590,992
Add: Changed Service Levels	4.1%	3,596,973
Add: Changes for Other Jurisdictions	0.4%	361,731
Add: Changes within Existing Service Levels		
General Services	3.2%	2,784,193
Local Services	2.3%	2,009,534
Tax Requisition in 2025		\$ 96,343,423
2025 Tax Revenues		\$ 96,343,423
2024 Tax Revenues		87,590,992
Change	10.0%	\$ 8,752,431

Found on Page 48 – 50 of the November 5, 2024 Committee of the Whole pdf agenda package or Appendix A page 23-25 of the 2025-2029 Aggregated Financial Plan report

Analysis of Changes in General Property Tax

Changed service levels

Administration	10,000	Increased operating costs related to capital project
Ravensong Aquatic Centre	320,000	Reinstatement of transfers to reserve per Board direction as well as impact of debt issue cost incurred for major capital project
Regional Parks	1,062,695	Debt issuing cost and transfers to reserve to fund future capital projects
Community Parks	214,761	Increases in debt costs as well as increased operating costs related to capital projects
Wastewater - Southern Community	781,391	Operating impact relating to capital program approved by the Board
Wastewater - Northern Community	343,424	Increased operating costs due to impact of French Creek Pollution Control Centre expansion project
Solid Waste Management	101,408	Additional staffing (Solid Waste Compliance Officer)
Southern Community Transit	677,597	Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE)); service expansion; and increased transfer to reserve to fund future capital projects
Northern Community Transit	85,697	Additional staffing (Road Support Agent (1 FTE); Serviceperson Operators (6 FTE));service expansion
	4.1%	3,596,973

Found on Page 48 of the November 5, 2024 Committee of the Whole pdf agenda package or Appendix A page 23 of the 2025-2029 Aggregated Financial Plan report

Analysis of Changes in General Property Tax

Changes for Other Jurisdictions

D68 E911	20,009	Increase in rate for City of Surrey agreement and allowance for City of Nanaimo E-Comm contract
D69 E911	50,940	Increase in transfer to NI 911 Partnership per agreement
Southern Community - Facilities & Sportsfield agreement	91,991	Based on budget estimates for City of Nanaimo
Northern Community - Sportsfield agreement	1,899	Based on budget estimates for City of Parksville and Town of Qualicum Beach
Vancouver Island Regional Library	196,892	Per budget information from VIRL
	0.4%	361,731

Found on Page 48 of the November 5, 2024 Committee of the Whole pdf agenda package or Appendix A page 23 of the 2025-2029 Aggregated Financial Plan report

Analysis of Changes in General Property Tax

Changes within existing service levels

Administration	748,965	Additional staffing, increased operating costs and general inflation offset by reductions in professional fees related to Strategic Initiatives
Electoral Area Building Policy & Advice	96,676	Impact of additional staffing, inflation and increased operating costs
Community Grants	(91,081)	Impact of reduction in one-time grants in aid
Feasibility Studies	(65,368)	Impact of reduction for EA G Governance Study requisitioned in 2024
Electoral Area Community Planning	135,220	Impact of additional staffing, inflation and increased operating costs
Regional Growth Strategy	39,774	Inflationary impact and increased operating costs
Emergency Planning	68,208	Impact of increased operating costs offset by reduction in transfers to reserves
Ravensong Aquatic Centre	211,939	Impact of increased operating costs and inflation
Oceanside Place	178,947	Inflationary impact and increased operating costs
Regional Parks	(411,161)	Additional staffing (Parks Technician), inflationary impact and increased operating costs offset by decreases in capital funded from operations
Community Parks	442,526	Impact of additional staffing (Parks Technician), inflation and increased general operating and maintenance costs
Wastewater - Southern Community	445,101	Inflationary impact and increased operating costs
Wastewater - Northern Community	388,240	Impact of inflation and increased operating costs
Solid Waste Management	247,541	Inflationary impact and increased operating costs
Southern Community Transit	(210,111)	Impact of increased operating costs (including fuel costs, bus lease fees and debt issuing cost) offset by decrease associated with implementation of the Reserve Fund Policy
Northern Community Transit	347,564	Impact of increased operating costs (including fuel costs and bus lease fees)
Other increases/decreases	211,213	Cumulative other changes over 107 services
	3.2%	2,784,193
Local Services Property/Parcel Tax Revenues - Change	2.3%	2,009,534

Largest changes explained on next page

Found on Page 49 of the November 5, 2024 Committee of the Whole pdf agenda package or Appendix A page 24 of the 2025-2029 Aggregated Financial Plan report

Overview of Estimated General Services Property Tax Change

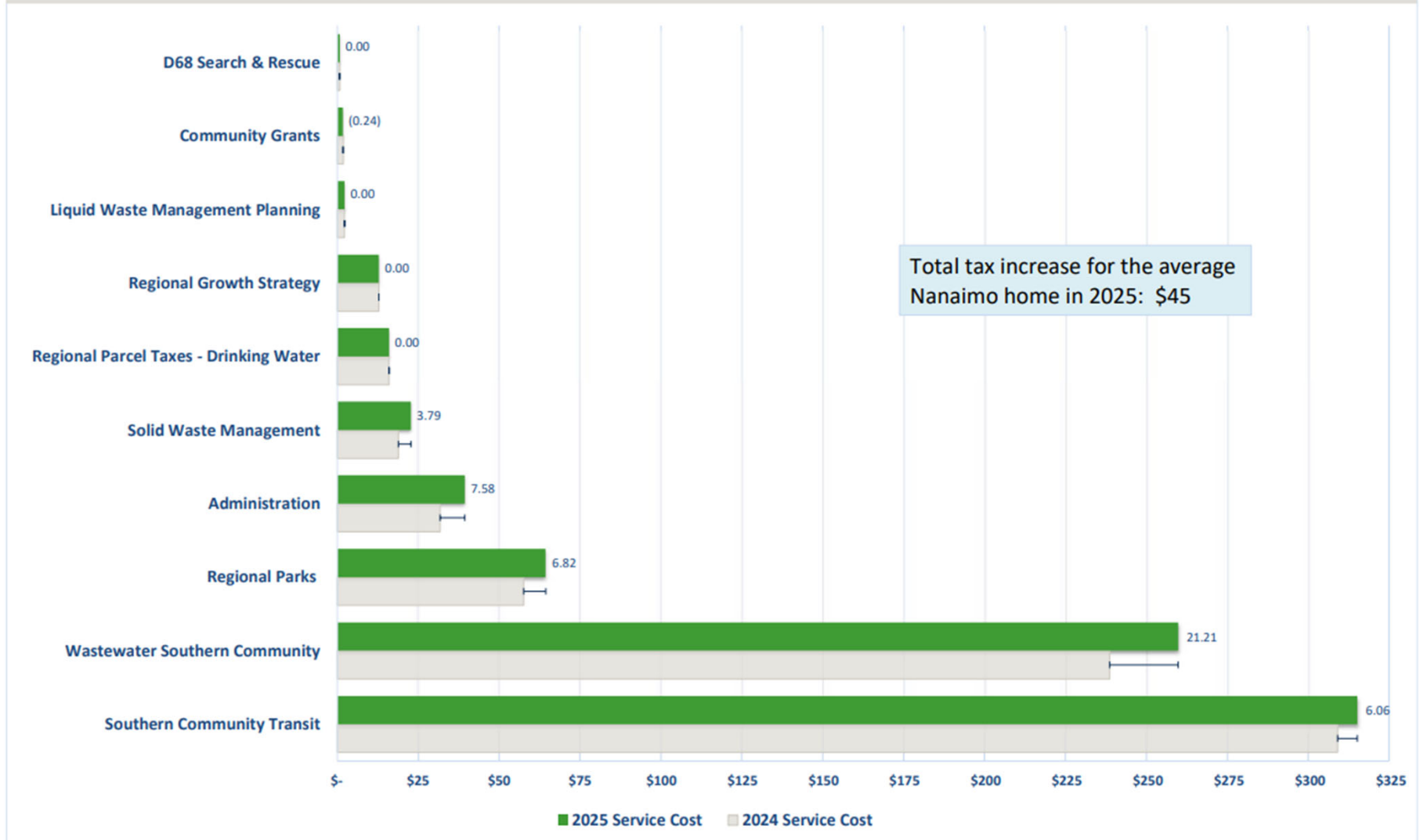
	City of Nanaimo	District of Lantzville	City of Parksville	Town of Qualicum Beach	Area A Cedar Yellowpoint Cassidy	Area B Gabriola Mudge Decourcey Islands	Area C Extension E. Wellington Pleasant Valley	Area E Nanoose Bay	Area F Coombs Hilliers Errington	Area G French Creek San Pareil Surfside	Area H Bowser Deep Bay
2025 Total Requisition	\$ 37,199,715	\$ 1,429,429	\$ 8,506,274	\$ 6,124,837	\$ 3,661,850	\$ 2,606,558	\$ 2,017,415	\$ 4,617,893	\$ 3,981,439	\$ 4,748,498	\$ 2,839,459
2024 Total Requisition	\$ 34,622,961	\$ 1,284,175	\$ 7,548,243	\$ 5,397,617	\$ 3,264,162	\$ 2,250,406	\$ 1,845,639	\$ 4,234,008	\$ 3,610,665	\$ 4,378,188	\$ 2,554,406
Change from prior year	\$ 2,576,754	\$ 145,254	\$ 958,031	\$ 727,220	\$ 397,688	\$ 356,152	\$ 171,776	\$ 383,885	\$ 370,774	\$ 370,310	\$ 285,053
General Services Property Tax											
2025	\$ 94.92	\$ 65.82	\$ 123.12	\$ 119.22	\$ 115.79	\$ 90.88	\$ 106.64	\$ 96.89	\$ 111.52	\$ 115.96	\$ 109.02
2024	\$ 88.96	\$ 59.56	\$ 109.37	\$ 105.95	\$ 103.88	\$ 79.01	\$ 97.98	\$ 89.00	\$ 101.88	\$ 107.69	\$ 98.27
Change per \$100,000	\$ 5.97	\$ 6.27	\$ 13.75	\$ 13.27	\$ 11.91	\$ 11.87	\$ 8.66	\$ 7.90	\$ 9.65	\$ 8.27	\$ 10.75
Regional Parcel Taxes											
2025	\$ 16.00	\$ 16.00	\$ 23.31	\$ 23.31	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.31	\$ 23.31	\$ 23.31	\$ 23.31
2024	\$ 16.00	\$ 16.00	\$ 23.32	\$ 23.32	\$ 16.00	\$ 16.00	\$ 16.00	\$ 23.32	\$ 23.32	\$ 23.32	\$ 23.32
Change per property	\$ -	\$ -	\$ (0.01)	\$ (0.01)	\$ -	\$ -	\$ -	\$ (0.01)	\$ (0.01)	\$ (0.01)	\$ (0.01)
2025 Average Residential Value	\$ 757,563	\$ 1,147,713	\$ 745,143	\$ 937,823	\$ 798,899	\$ 700,494	\$ 1,054,093	\$ 1,260,809	\$ 802,034	\$ 996,940	\$ 902,915
2024 Average Residential Value	\$ 757,563	\$ 1,147,713	\$ 745,143	\$ 937,823	\$ 798,899	\$ 700,494	\$ 1,054,093	\$ 1,260,809	\$ 802,034	\$ 996,940	\$ 902,915
2025 RDN Property Tax based on average residential value	\$ 735	\$ 771	\$ 941	\$ 1,141	\$ 941	\$ 653	\$ 1,140	\$ 1,245	\$ 918	\$ 1,179	\$ 1,008
2024 RDN Property Tax based on average residential value	\$ 690	\$ 700	\$ 838	\$ 1,017	\$ 846	\$ 569	\$ 1,049	\$ 1,145	\$ 840	\$ 1,097	\$ 911
Change for average residential value	\$ 45	\$ 72	\$ 102	\$ 124	\$ 95	\$ 83	\$ 91	\$ 100	\$ 77	\$ 82	\$ 97

Found on page 43 of the November 5, 2024 COW pdf agenda package or page 18 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report.

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Nanaimo Home Tax Change

2025 Total Cost for the average City of Nanaimo home (\$757,563) = \$735

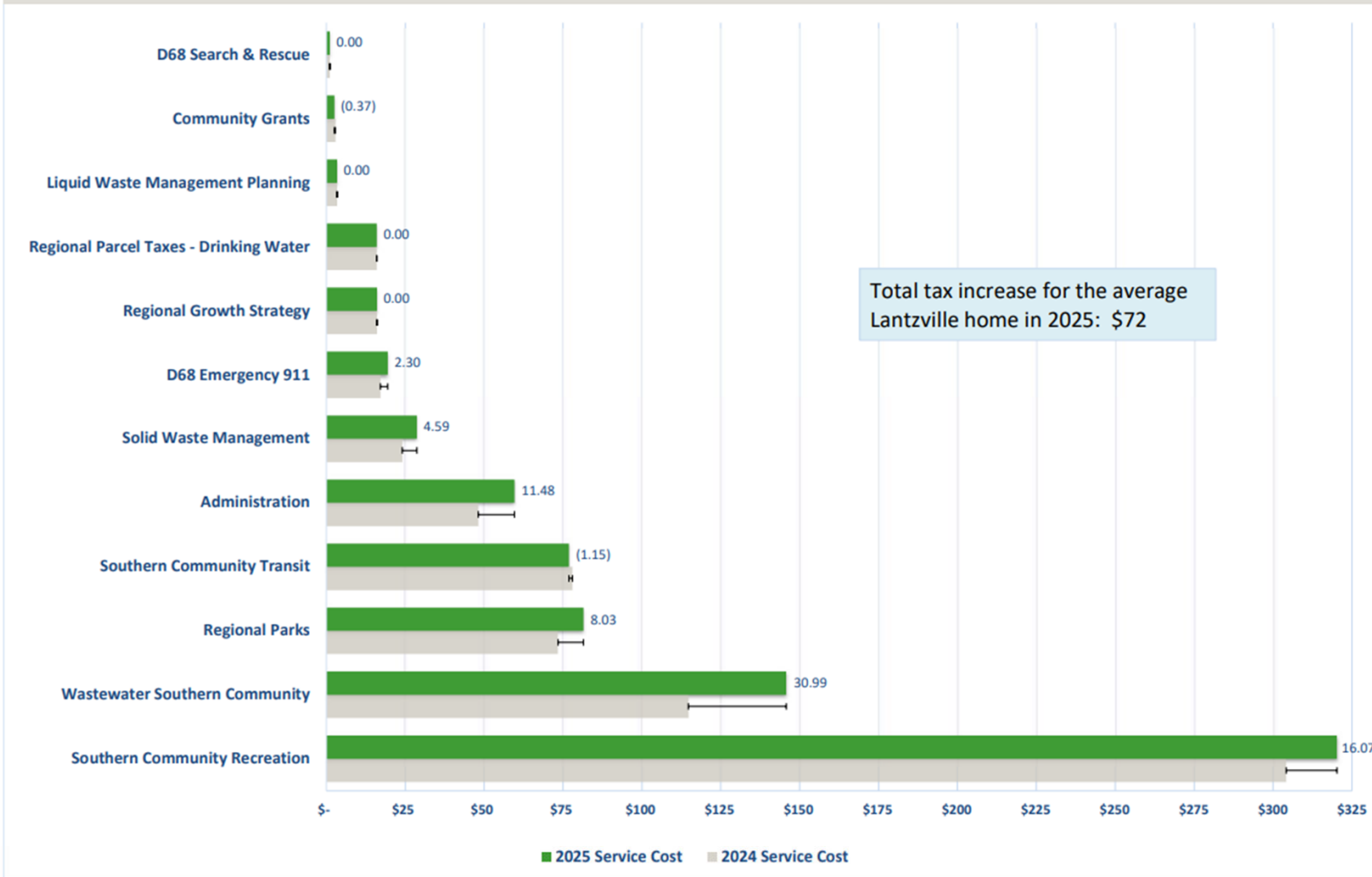


Found on page 64 of the November 5, 2024 COW pdf agenda package or page 39 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report.

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

District of Lantzville Home Tax Change

2025 Total Cost for the average District of Lantzville home (\$1,147,713) = \$771

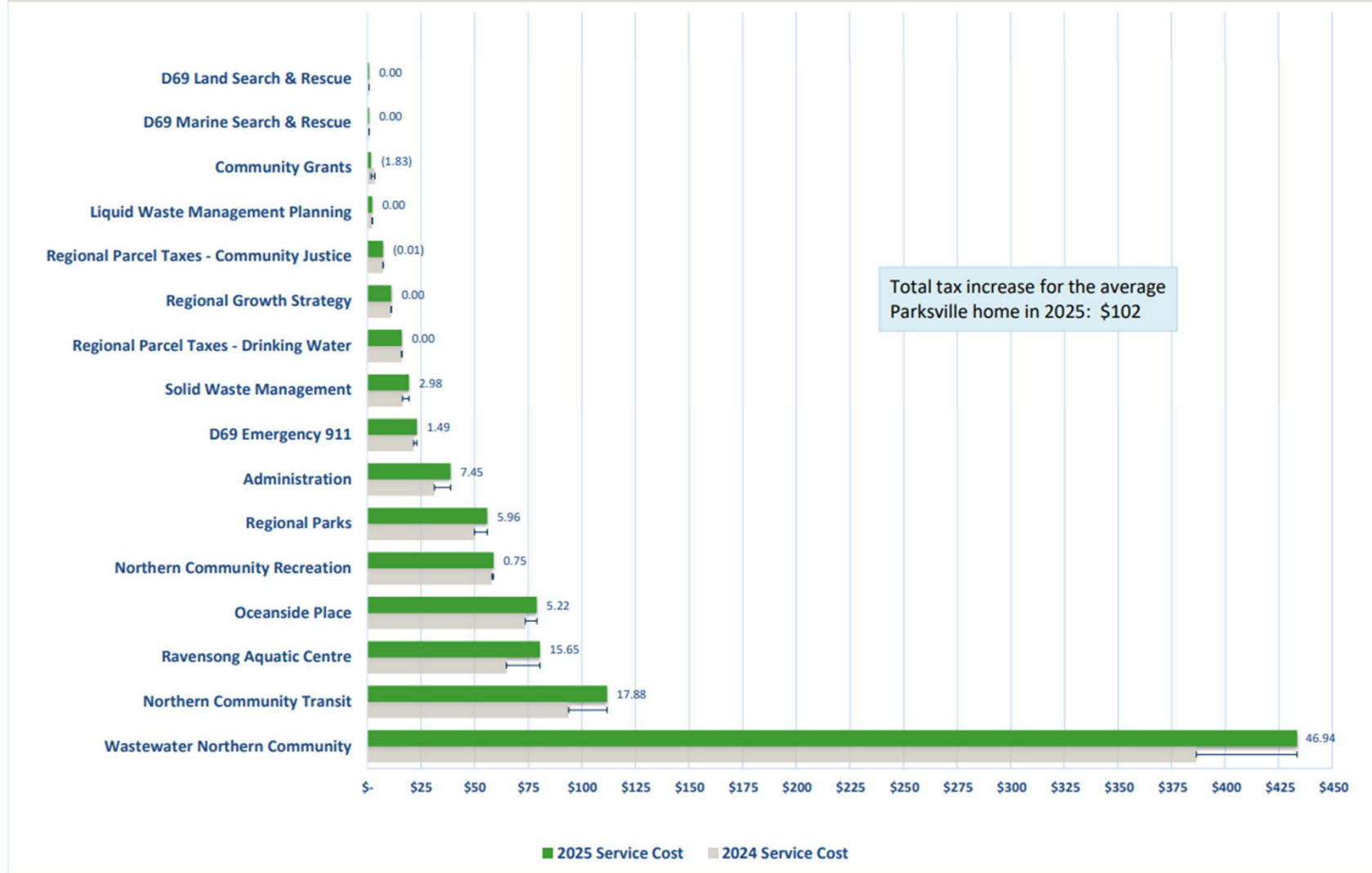


Found on page 70 of the November 5, 2024 COW pdf agenda package or page 45 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

City of Parksville Home Tax Change

2025 Total Cost for the average City of Parksville home (\$745,143) = \$941

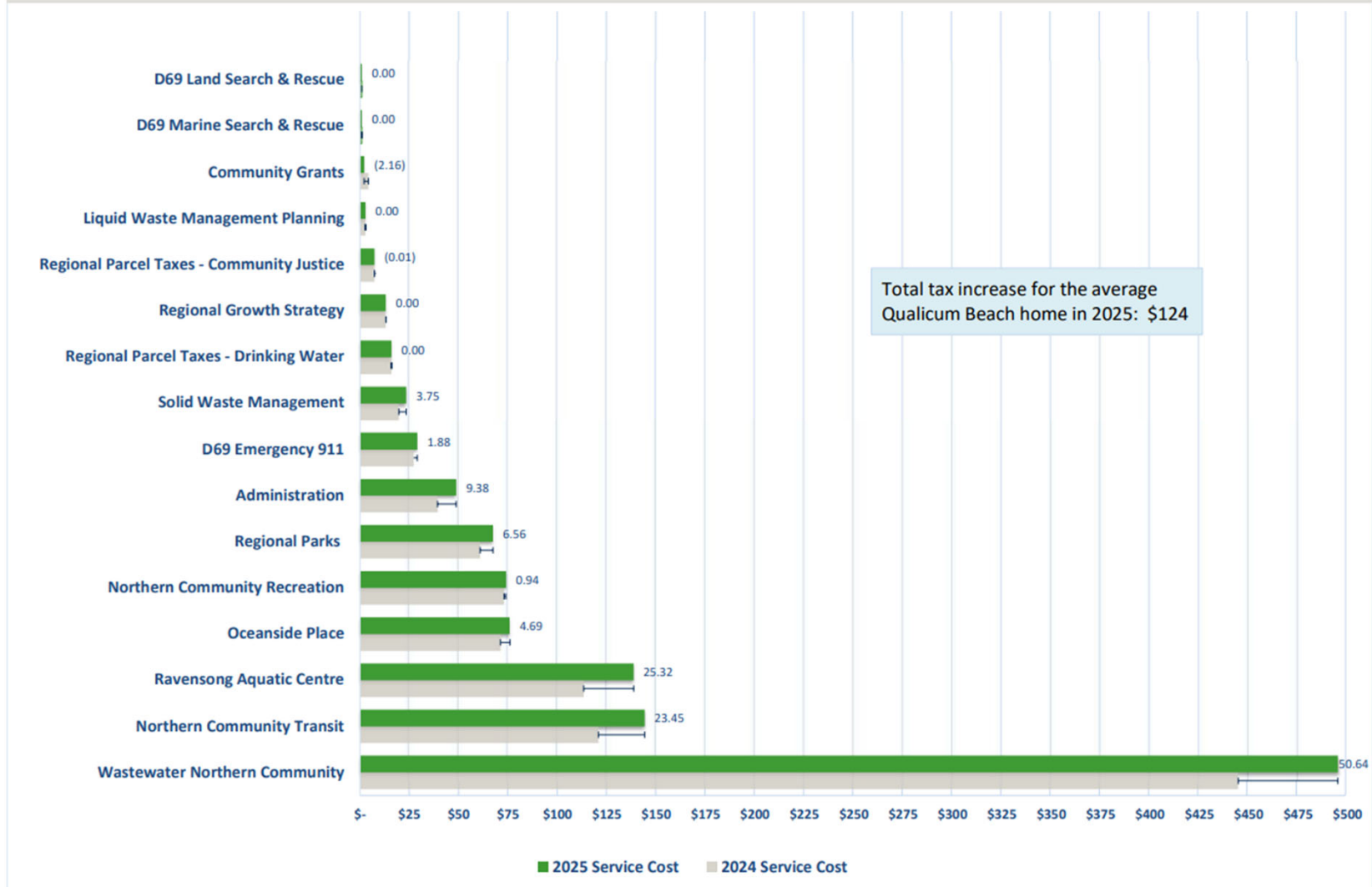


Found on page 76 of the November 5, 2024 COW pdf agenda package or page 51 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Town of Qualicum Beach Home Tax Change

2025 Total Cost for the average Town of Qualicum Beach home (\$937,823) = \$1,141

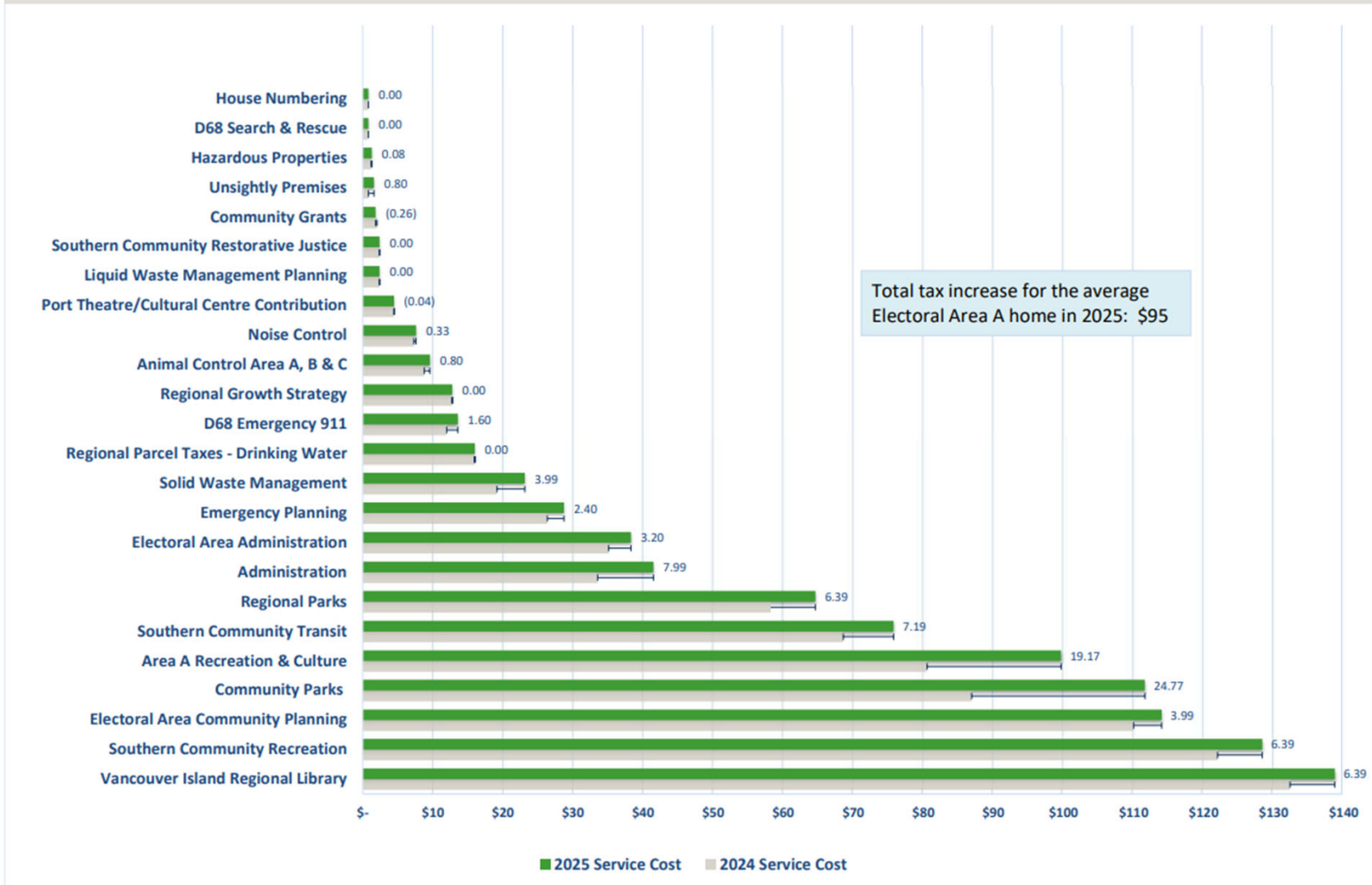


Found on page 82 of the November 5, 2024 COW pdf agenda package or page 57 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area A Home Tax Change

2025 Total Cost for the average Electoral Area A home (\$798,899) = \$941

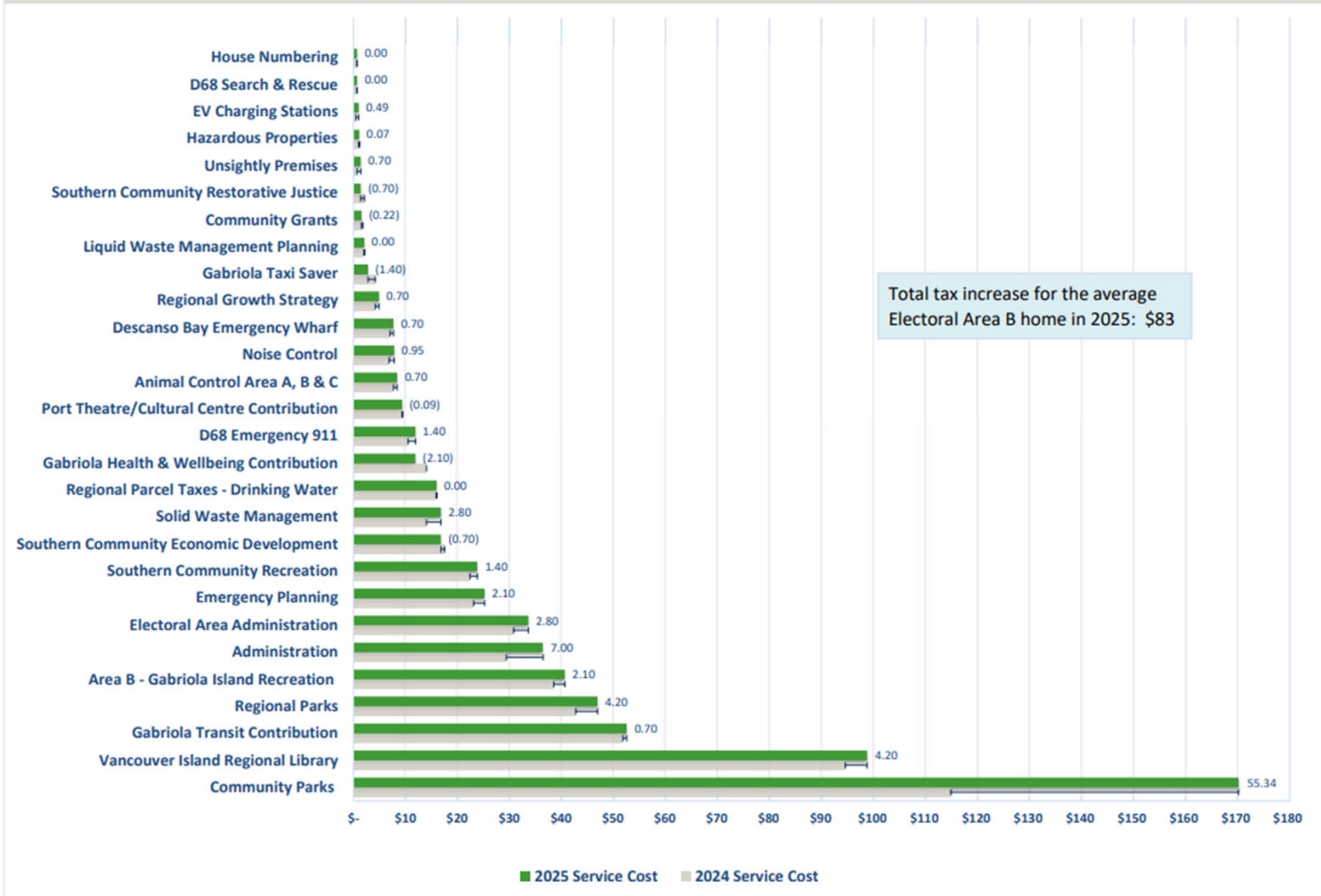


Found on page 88 of the November 5, 2024 COW pdf agenda package or page 63 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area B Home Tax Change

2025 Total Cost for the average Electoral Area B home (\$700,494) = \$653

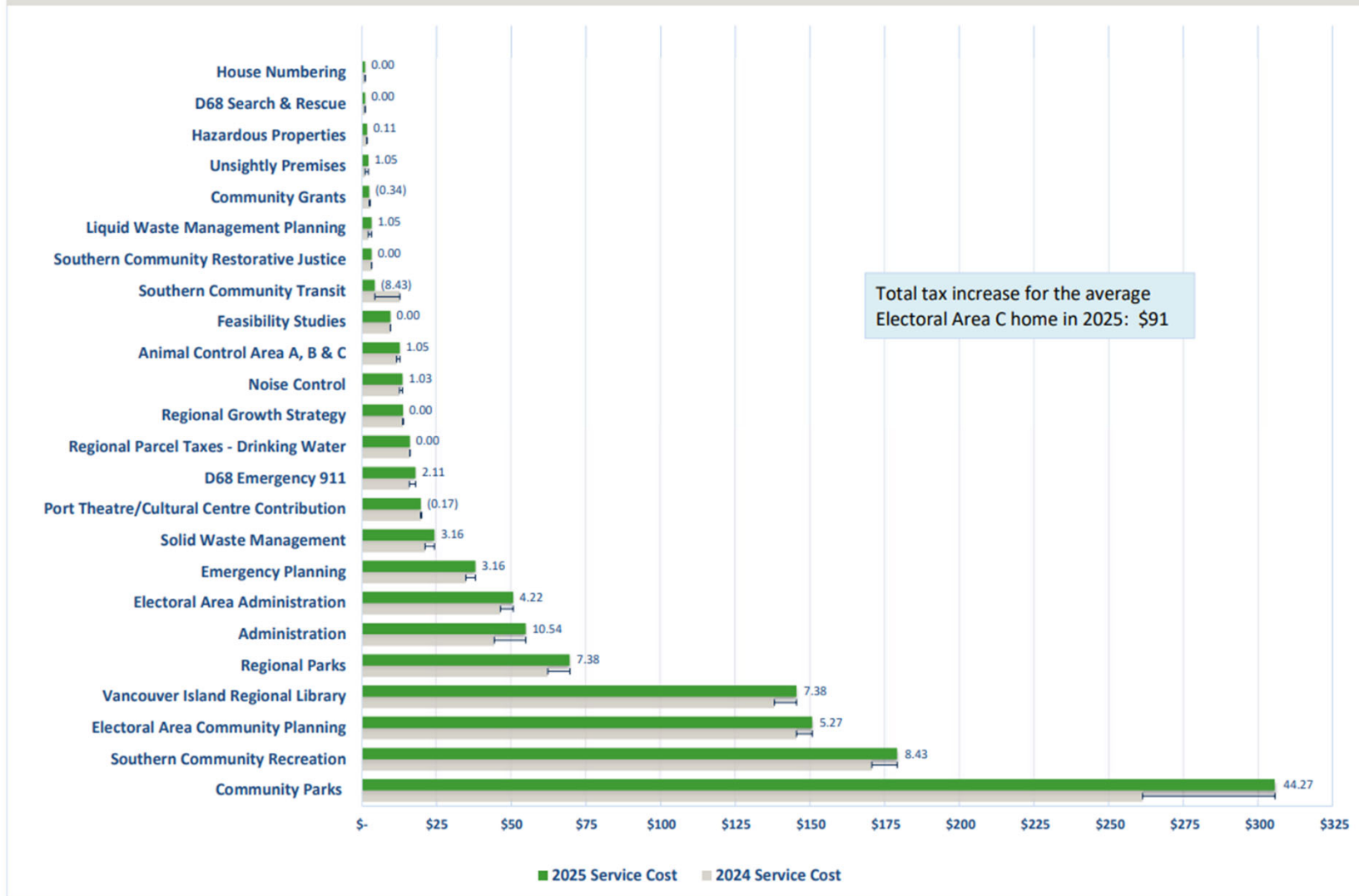


Found on page 94 of the November 5, 2024 COW pdf agenda package or page 69 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area C Home Tax Change

2025 Total Cost for the average Electoral Area C home (\$1,054,093) = \$1,140

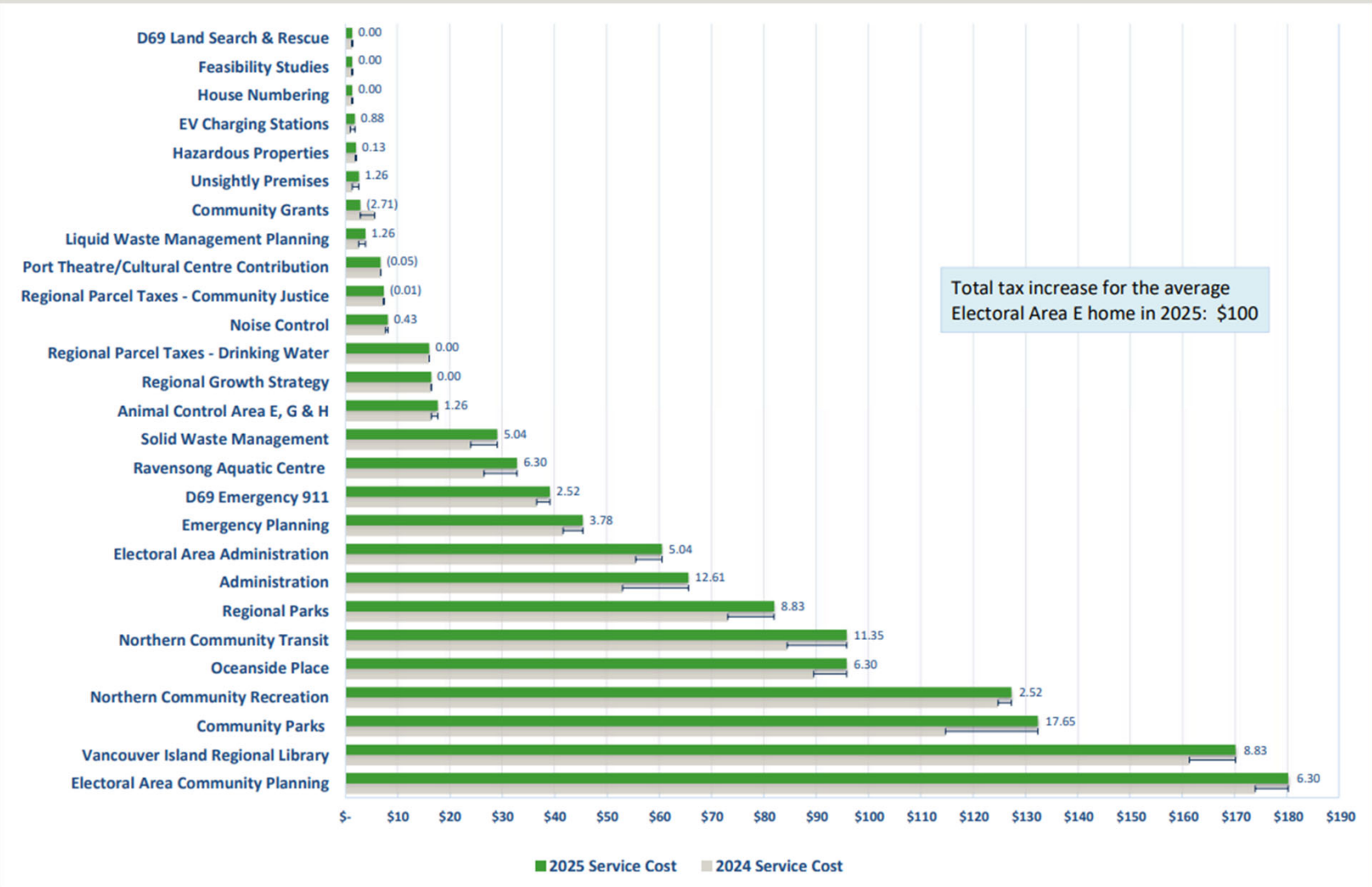


Found on page 100 of the November 5, 2024 COW pdf agenda package or page 75 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Report

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area E Home Tax Change

2025 Total Cost for the average Electoral Area E home (\$1,260,809) = \$1,245

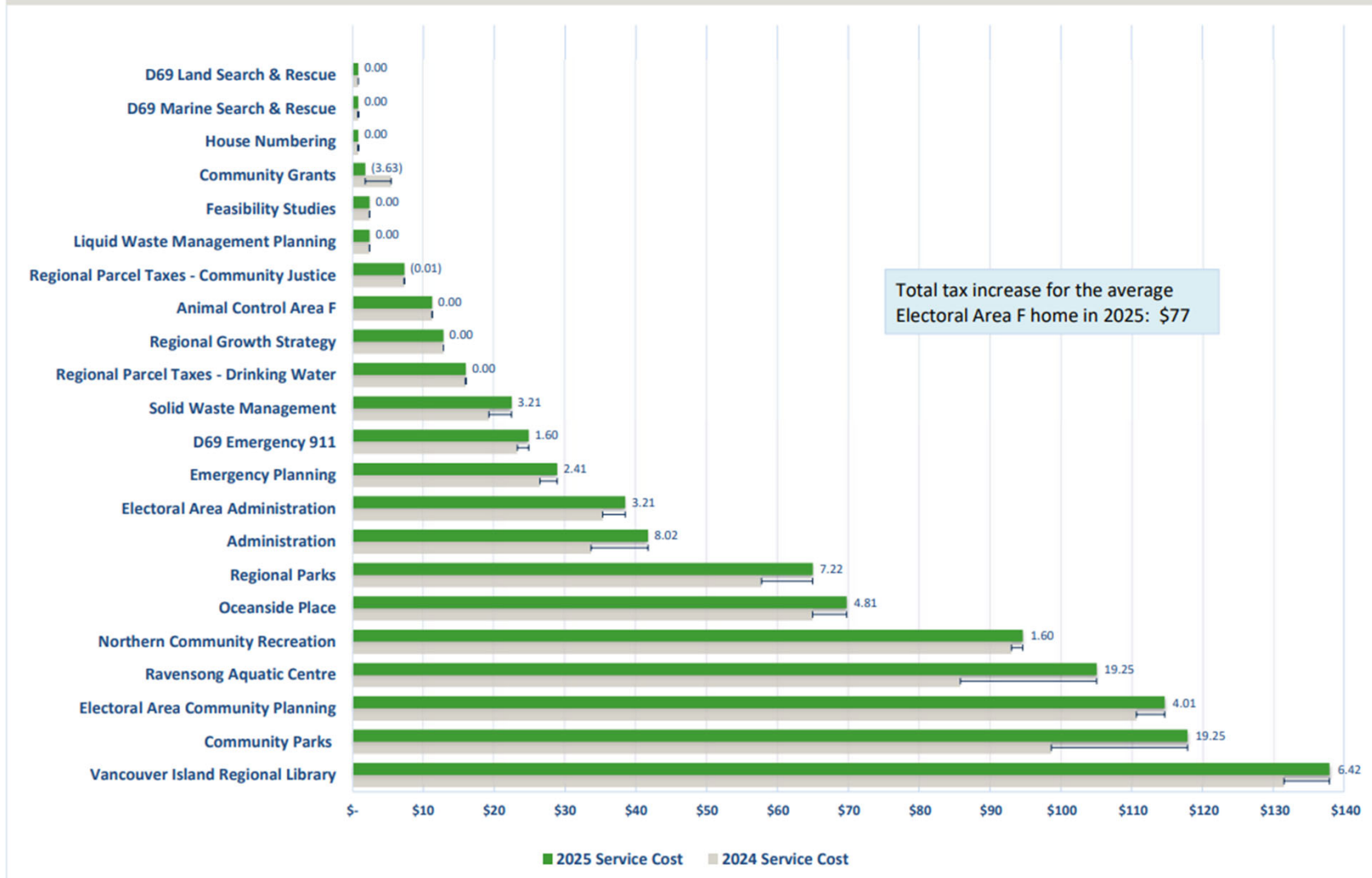


Found on page 106 of the November 5, 2024 COW pdf agenda package or page 81 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Rep

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area F Home Tax Change

2025 Total Cost for the average Electoral Area F home (\$802,034) = \$918

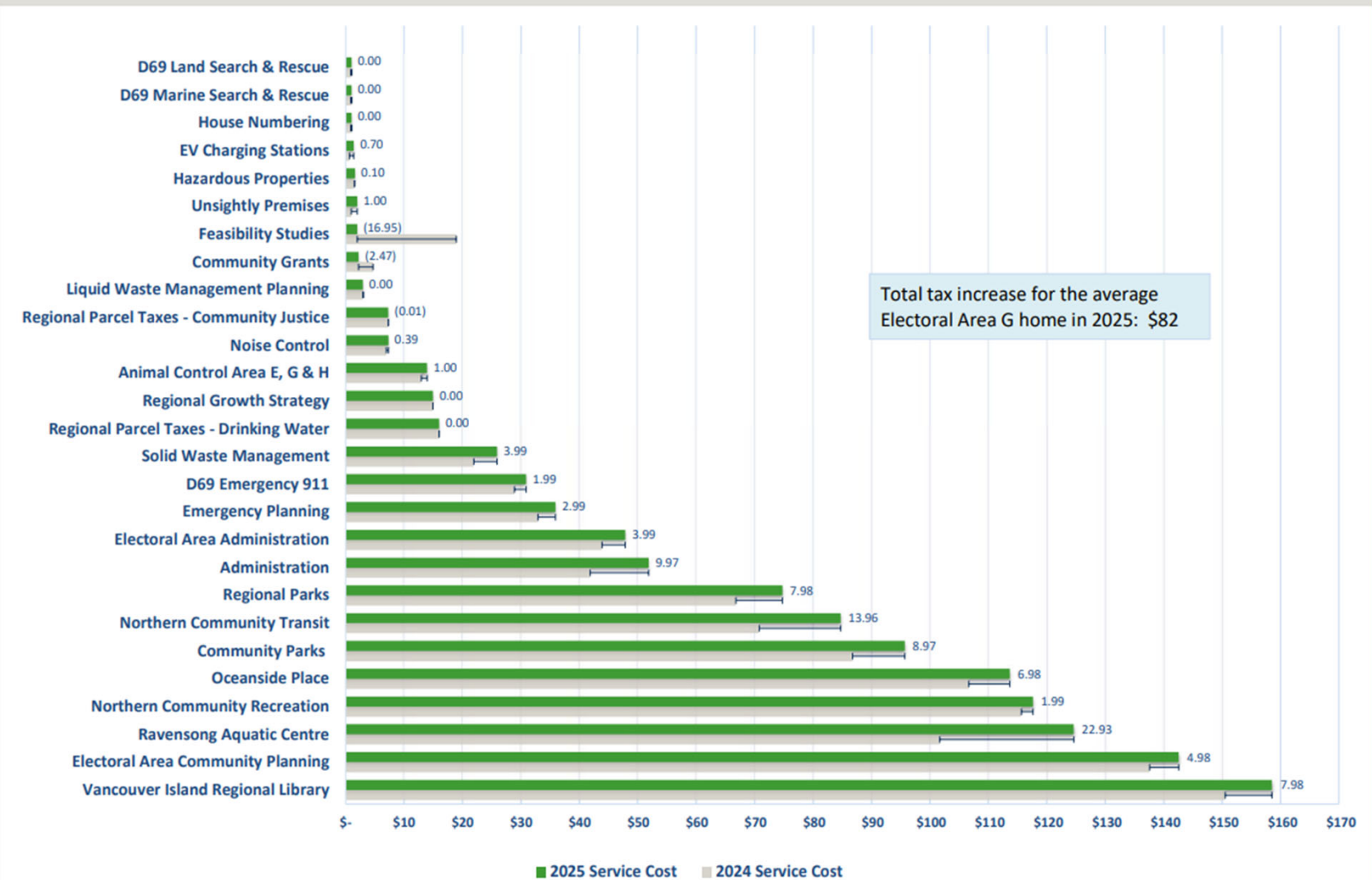


Found on page 112 of the November 5, 2024 COW pdf agenda package or page 87 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Rep

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area G Home Tax Change

2025 Total Cost for the average Electoral Area G home (\$996,940) = \$1,179

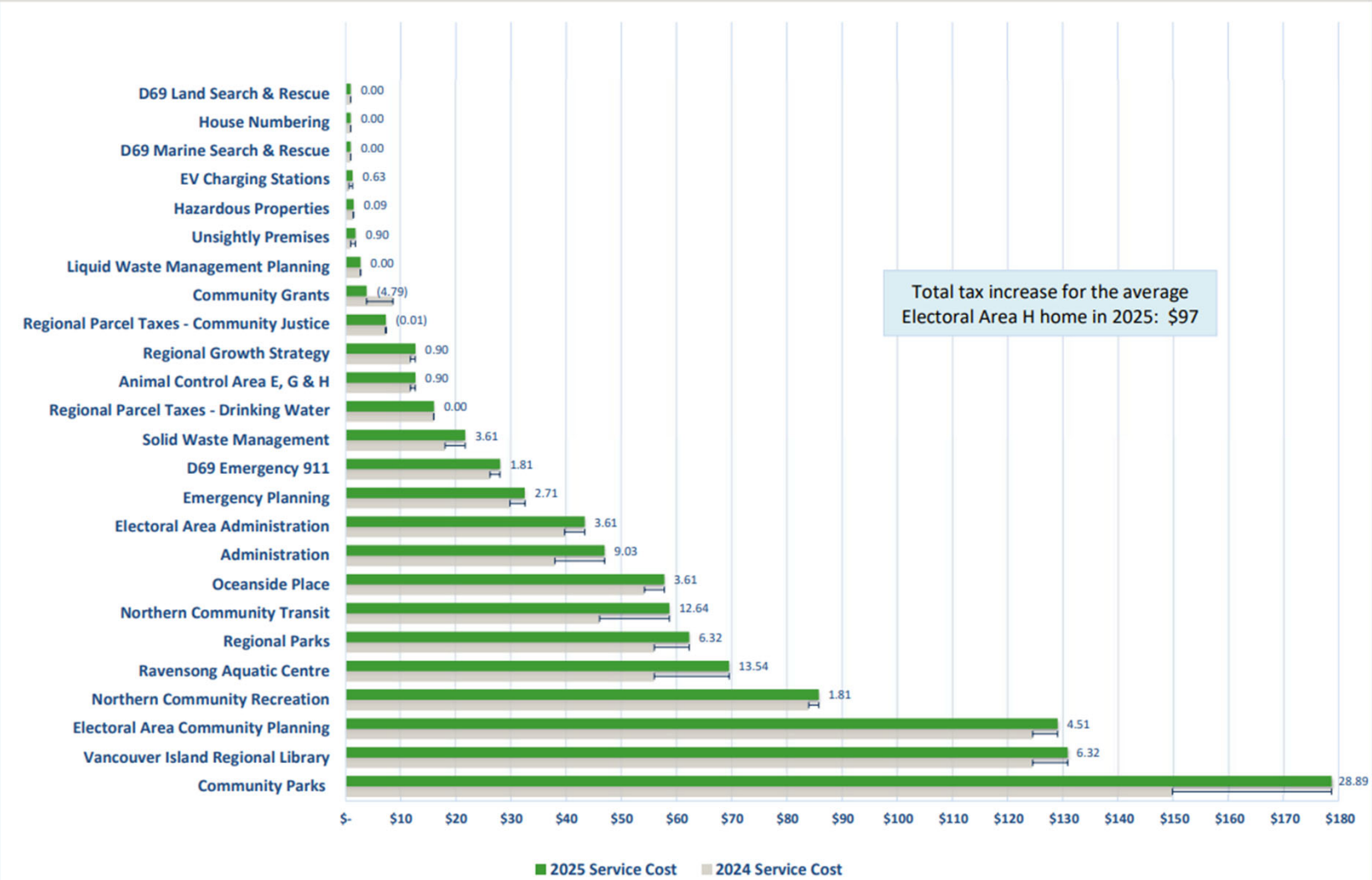


Found on page 118 of the November 5, 2024 COW pdf agenda package or page 93 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Rep

REGIONAL DISTRICT OF NANAIMO GENERAL SERVICES

Electoral Area H Home Tax Change

2025 Total Cost for the average Electoral Area H home (\$902,915) = \$1,008



Found on page 124 of the November 5, 2024 COW pdf agenda package or page 99 of Attachment A of the 2025 – 2029 Aggregated Financial Plan Rep

Board Approved 2025 – 2029 Financial Plan Schedule

Date	Meeting Type	Purpose
April 9, 2024	Board	2025 – 2029 Financial Plan Schedule
April 23, 2024	Board	2025 – 2029 Financial Plan Schedule Amendment (as required)
April 23, 2024	Board	2023 <u>Yearend</u> and Q1 2024 Key Strategic Initiatives
May 7, 2024	COW	Review Strategic Plan in the Context of Financial Plan Process
May 14, 2024	Board	Surplus Policy Report
May 28, 2024	Board	Surplus Policy Report (as required)
May 28, 2024	Board	Recreation and Parks Capital Information Report Res # 24-105
July 24, 2024	Board	Q2 Key Strategic Initiatives and Q2 Financial Reporting
July, Sept & Oct 2024	Board	2025-2029 Departmental Level of Service Presentations Transit Corporate Services Strategy and Intergovernmental Services Recreation and Parks Development and Emergency Services Regional and Community Utilities
Oct 22, 2024	Board	Q3 Key Strategic Initiatives and Q3 Financial Reporting
Nov 5, 2024	Board	2025 – 2029 Aggregated Financial Plan Presentation
Nov - Dec 2024	Board/COW/EASC	Reports on Financial Plan items as directed by the Board
Dec 10, 2024	Board	2025 – 2029 Financial Plan Adoption
Feb 11, 2025	Board	Actuals and Surplus Report
March 11, 2025	Board	2025 – 2029 Amended Financial Plan Adoption

Board Resolutions (Key Dates)

- **December 3, 2024** – Incorporated into December 10, 2024 Financial Plan Bylaw
- **March 4, 2025** – Incorporated into March 11, 2025 Amended Financial Plan
- After March 31, 2025, changes can be made to the financial plan that do not affect the tax requisition.

Questions?