



**2019 Financial Plan
Public Meeting
Kaslo and Area D**

January 23, 2019



Agenda

- Summary of Regional District Taxation Model
- Service Delivery
- Overall Assessments and Impact
- Sub Regional Assessments and Impact
- Summary of Taxation for 2019 – Major Changes
- Service by Service Discussion



Regional District Model

- BC Specific
- Allows rural residents to benefit from services normally seen only in municipalities;
- Reduces the cost of those services for all by bringing in broader assessment base;
- Service in rural areas either covers the whole area or a defined portion based on benefit derived.



Defined Area

- Not all of a rural area benefits from every service;
- When the service was established, an area was mapped out to determine who would benefit;
- Some are easy to determine (fire protection, mosquito abatement);
- Some are more difficult to derive (parks, recreation, contribution services).



RDCK Services

- Governance and Administration
- Planning and Land Use (Rural)
- Building Inspection (Rural and Municipal)
- Fire Protection
- Recreation, Parks
- Resource Recovery, Waste, Recycling
- Taxation to Fund Societies and Organizations providing service (library, community halls, museums, recreation (Summit Lake Ski Hill))



Board Strategic Priorities

- In 2016 the Board identified six strategic priorities;
- Many of the new projects that began in 2016/2017 and continue through 2018 and beyond are linked to those strategic priorities;



RDCK Board Strategic Priorities

***WILDFIRE
MANAGEMENT***

***WASTE
MANAGEMENT
&
ALTERNATIVES***

***RECREATION,
PARKS &
TRAILS***

***WATER
PROTECTION
&
ADVOCACY***

***FOOD SECURITY
&
AGRICULTURE***

***COORDINATED
SERVICE
DELIVERY***



Board Strategic Priorities - Projects

- Wildfire Mitigation Technician
- Fire Smart Ambassadors
- Regional Agriculture Liaison Strategy
- Supporting the Central Kootenay Food Policy Council
- Parks & Trails Inventory
- Sub regional Parks work and development
- Resource Recovery Plan – Composting, Recycling



Board Strategic Priorities - Projects

- Coordinated Service Delivery
 - Offering support to municipalities - Human Resources, Information Technology, Planning, Building Inspection.
 - Working on the process and procedures at the RDCK level with a goal to sharing them with the municipalities for their purposes.



RDCK Assessments

	Assessments		Change
	2019 Revised	2018 Revised	2018 vs. 2019
	A	B	(A-B)/A
ELECTORAL AREA 'A'	73,201,360	70,911,867	3.23%
ELECTORAL AREA 'B'	85,406,461	80,524,482	6.06%
ELECTORAL AREA 'C'	39,039,912	35,873,332	8.83%
ELECTORAL AREA 'D'	40,784,793	38,089,022	7.08%
ELECTORAL AREA 'E'	104,669,822	96,254,985	8.74%
ELECTORAL AREA 'F'	103,144,484	89,395,062	15.38%
ELECTORAL AREA 'G'	42,902,746	38,612,116	11.11%
ELECTORAL AREA 'H'	87,249,440	79,976,848	9.09%
ELECTORAL AREA 'I'	45,537,173	42,047,116	8.30%
ELECTORAL AREA 'J'	63,171,071	59,659,915	5.89%
ELECTORAL AREA 'K'	40,574,643	39,397,312	2.99%
CITY OF CASTLEGAR	195,597,471	184,243,161	6.16%
TOWN OF CRESTON	86,205,821	82,500,873	4.49%
VILLAGE OF KASLO	19,809,891	17,316,102	14.40%
VILLAGE OF NAKUSP	26,737,415	24,319,276	9.94%
CITY OF NELSON	289,602,307	259,806,013	11.47%
VILLAGE OF NEW DENVER	8,868,788	7,760,430	14.28%
VILLAGE OF SALMO	12,566,705	11,859,559	5.96%
VILLAGE OF SILVERTON	5,290,178	4,539,750	16.53%
VILLAGE OF SLOCAN	4,341,693	4,220,127	2.88%
	1,374,702,174	1,267,307,348	8.47%



Assessment Changes

- Many factors impact the assessment movement;
- Market vs. Non Market Change
- Market change means the current inventory of properties is worth more;
- Non market change means that there are more properties and the tax base grew in “numbers” as well as value;



Impact of Assessments

- For services where the majority of areas and municipalities participate – Areas A, K and Slocan will see its share drop.
- Alternatively, Area F, G and Kaslo, Silvertown will take on a higher share.
- Very generalized. Impacts of defined area service participation, non market change and other factors.



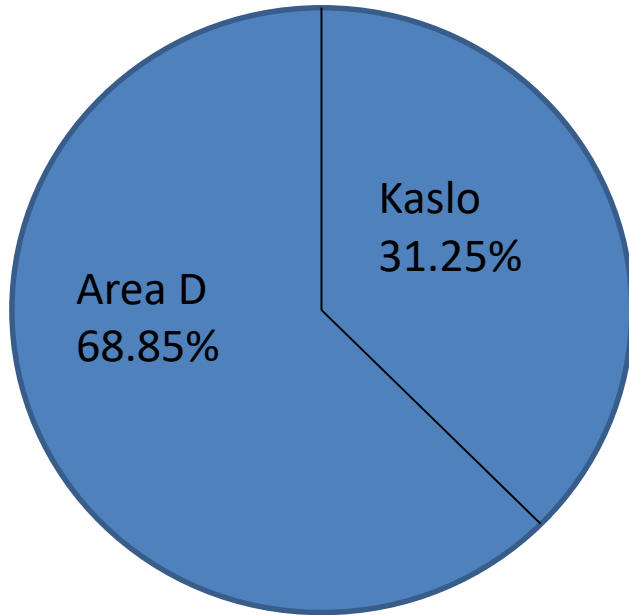
Kaslo / Area D

	<u>2019</u>	<u>2018</u>	<u>Change</u>
ELECTORAL AREA 'D'	40,784,793	38,089,022	7.08%
VILLAGE OF KASLO	19,809,891	17,316,102	14.40%

Assessments went up in both Area D and Kaslo, however they went up more in Kaslo. This means that all else being equal, if taxation was the same overall dollar amount (say, \$100,000) for a shared service, that Kaslo taxpayers would, collectively, pick up more taxation than they did in 2018.

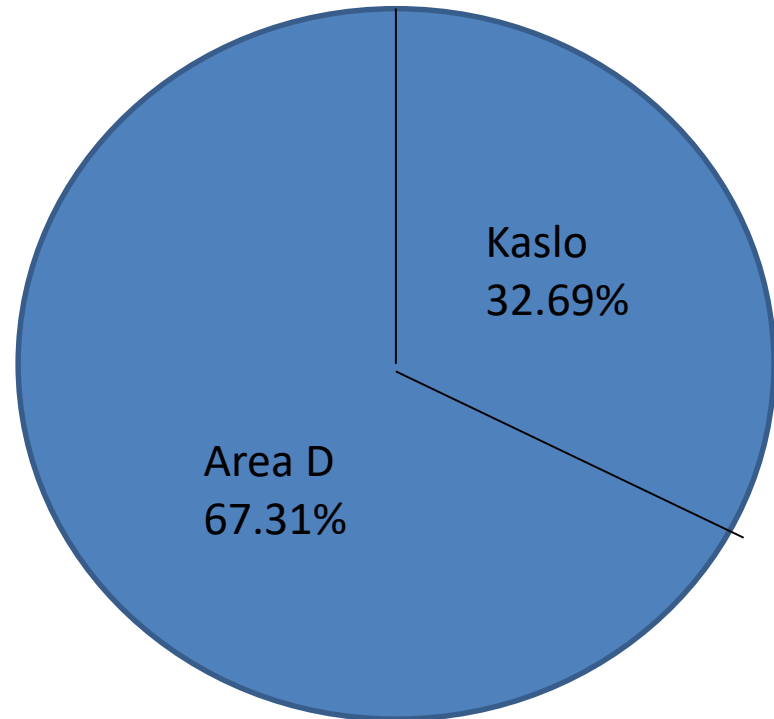


Kaslo / Area D – Assessment Comparison 2018 - 2019



2018

2019 – the Pie is \$5.1 million bigger (9.24%)





Impact of Assessment

- Regional District taxation is represented on a rate per thousand basis. I.e. if your home is assessed at \$250,000 – that’s 250 “thousands” and your tax bill is:
- Rate per Thousand * 250 = Tax Levy
- In 2018, there were fewer “thousands” in the assessment. This year there are more.
- The RDCK can charge less per thousand and raise the same \$\$.



Kaslo / Area D – Rate/\$1,000

	<u>2019</u>	<u>2018</u>	<u>Change</u>
ELECTORAL AREA 'D'	1.443	1.429	9.8%
\$ Raised	\$588,554	\$546,940	7.61%
VILLAGE OF KASLO	2.162	2.177	6.9%
\$ Raised	\$428,319	\$377,022	13.61%

This shows the impact of assessments being raised. When determining taxation, the RDCK does not use the same rate per thousand as the prior year. We determine what it will cost to run a service, and then calculate the rate per thousand needed to raise those funds.

The Area D summary is a good example. Although taxation went up a total of 7.61%, the rate per thousand has to go up by less of a %, because there are now more “thousands” out there.



Kaslo/D - Services

- General Administration
 - Will increase in 2019, level not yet known as budget meetings continue
- Projects in this service in 2019:
 - Kootenay Boundary Farm Advisors Program
 - National Disaster Mitigation Project
 - Parks & Trails Inventory.



Kaslo/D - Services

- Rural Administration
 - Increase in taxation
 - Service takes on director expenses, 25% of fire service costs (except DFC), and bylaw enforcement
 - Projects in this service in 2019:
 - Fire Safety Inspections
 - Fire Smart Ambassadors



Kaslo/D - Services

- Building Inspection
 - Increase in Taxation
 - Succession Planning in 2018 - 2020
 - Permit Fees over budget
 - Recruitment challenges = Implementation of Inspector Training program
- Planning
 - Increase of taxation
 - Department reorganization to enable a focus on long-term planning



Kaslo/D - Services

- Community Sustainability
 - No Change in taxation
 - Tax increase in 2018 – staffing in this service
 - Kootenay Lake Partnership
 - Regional Energy Efficiency Program
 - Watershed work
- Economic Development
 - No Change in taxation
 - Commission set priorities in 2018
 - Waiting on Rural Dividend Application results



Kaslo/D - Services

- Jaws of Life Service
 - Grant to SAR up 5% from 2018
- Emergency Communications - 911 Dispatch Service
 - No change in Taxation
 - Change in provider in 2018
 - Equipment renewal/replacement needed in 2019
- Emergency Programming
 - Firesmart program – increased uptake in 2019
 - District Chief model adopted by Board plans to improve emergency programming service



Kaslo/D - Services

- Central Resource Recovery
 - Increase in Taxation – amount not yet known
 - HB Mine Property – borrowing approved, remediation planning continues
 - Resource Recovery Plan work will continue
 - Recycle BC contract approved – planning for capital works and implementation in 2019



Kaslo/D - Services

- Parks and Recreation
 - Final works to be completed in 2019 at Ainsworth Wharf Park
 - Funded with remaining accessibility grant money
 - Lardeau Valley Park Plan
 - Service covers Glacier Creek Park operations, Ainsworth Wharf and grants to community halls and Kaslo arena, curling club and Parks



Kaslo/D - Services

- Kootenay Lake Transit
 - Increased Connector frequency to Castlegar
 - Capital works funded by Ministry of Transportation in 2018
- Local Conservation Service
 - Shared Service – Areas A, D, E.
 - Parcel Tax
 - Grant to conservation projects increasing in 2019 due to surplus that was in the service



Kaslo/D - Services

- Mosquito
 - Increase to taxation in 2019 for Meadow Creek
 - Freshet in 2018 meant more treatments
 - Very expensive service on rate/\$1,000 basis
- Library
 - 11.1% increase in the grant in 2019 in current budget



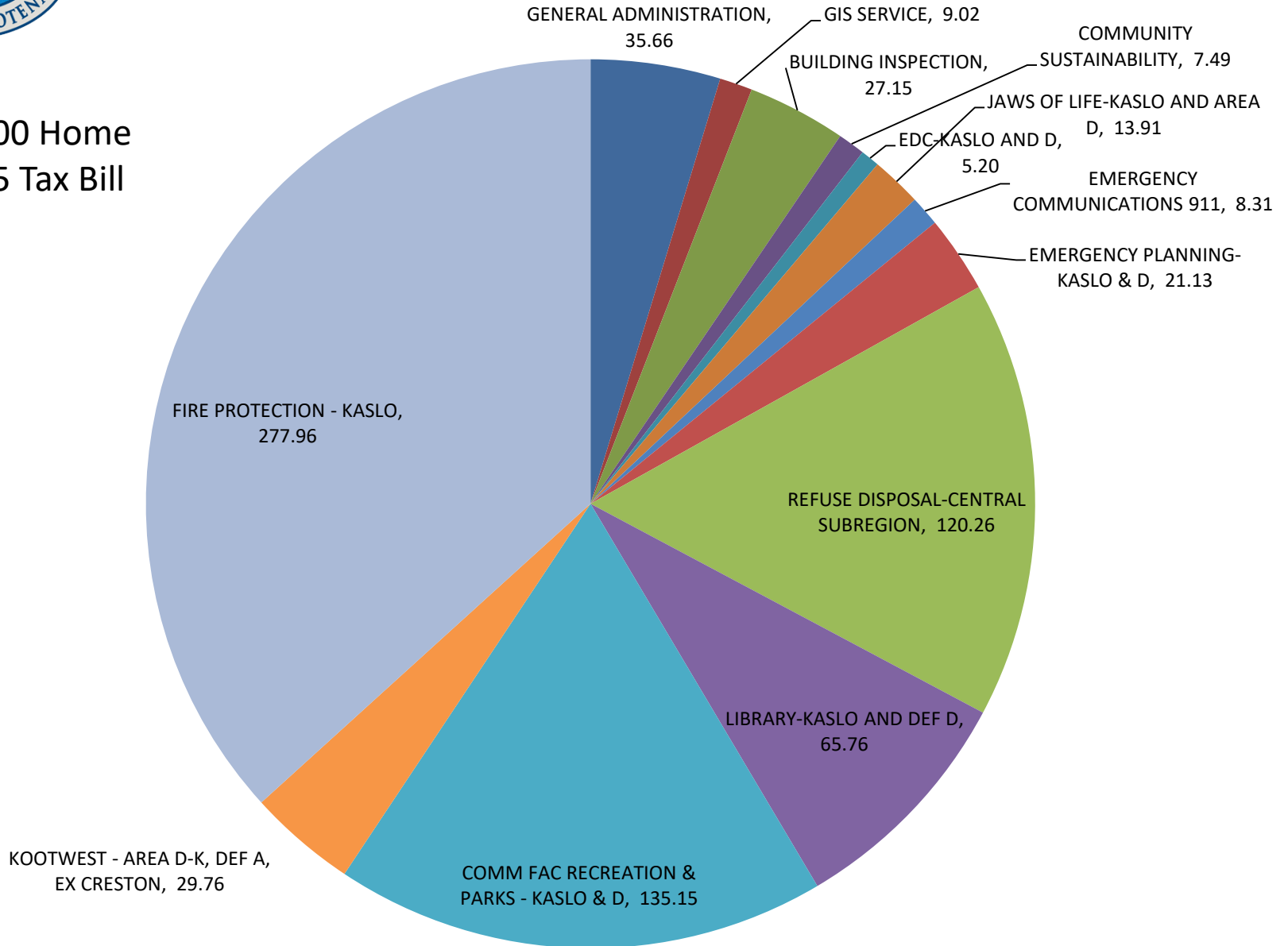
Kaslo/D - Services

- Fire Services – Ainsworth
 - Taxation effectively flat
 - Contract with Balfour/Harrop and Kaslo
- Fire Service - Kaslo
 - Increase in taxation
 - Drivers are fire fighter remuneration and training/reorganization in Fire Services.
 - Large Health and Safety equipment upgrades to meet new standards



Tax Breakdown – Village of Kaslo

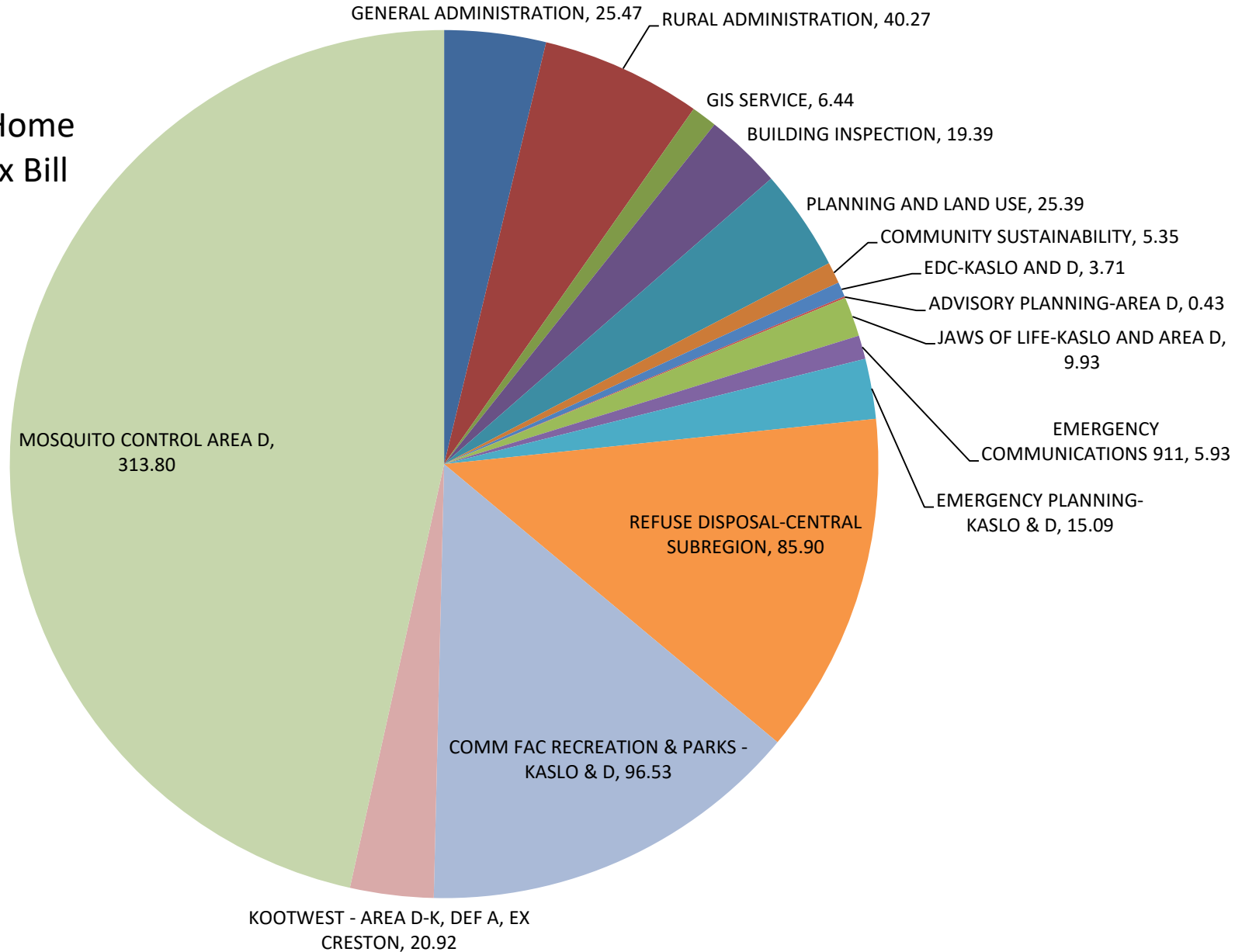
\$350,000 Home
\$756.75 Tax Bill





Tax Breakdown – Meadow Creek

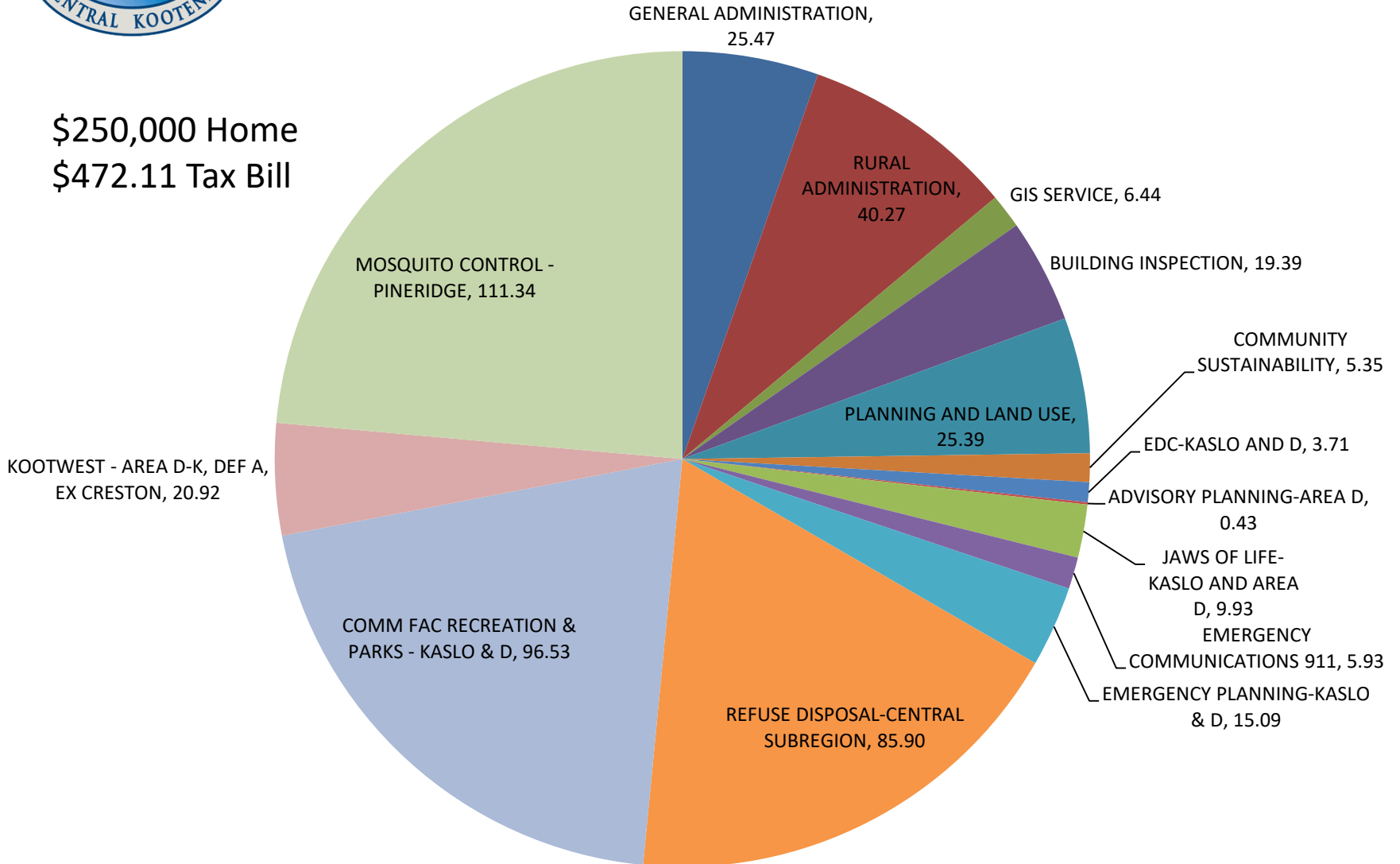
\$250,000 Home
\$674.56 Tax Bill





Tax Breakdown – Pineridge

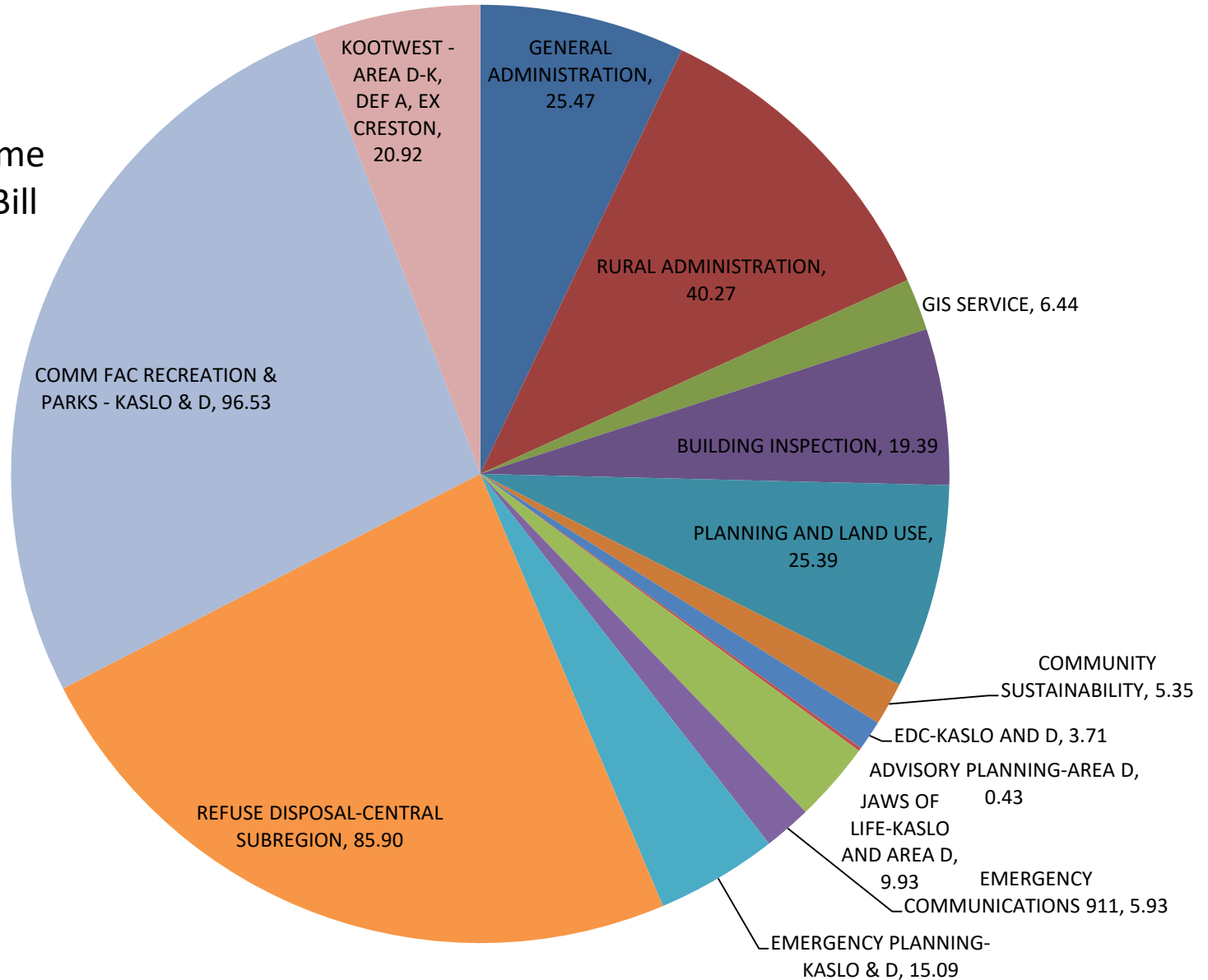
\$250,000 Home
\$472.11 Tax Bill





Tax Breakdown – Area D (No Mosquito)

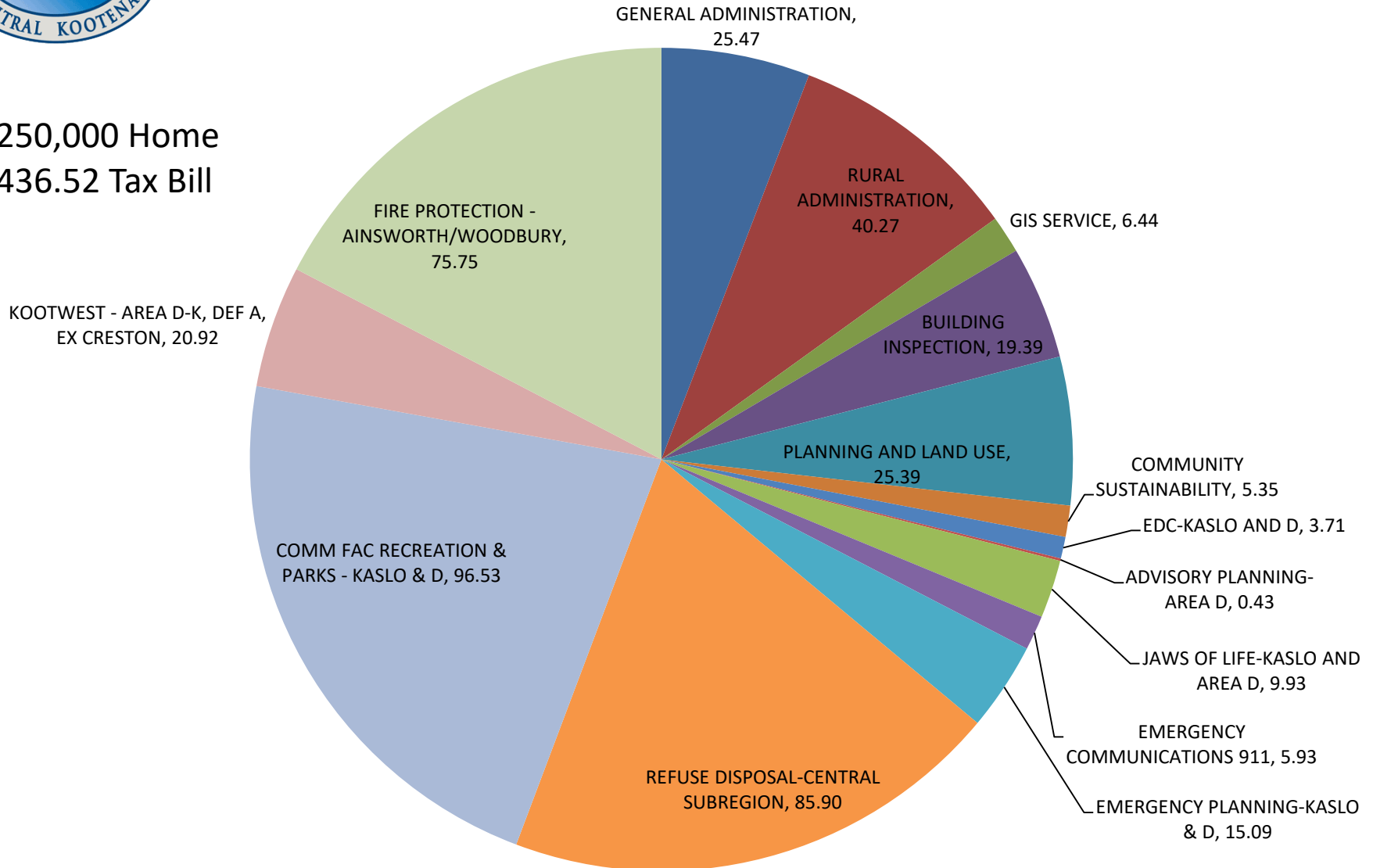
\$250,000 Home
\$360.77 Tax Bill





Tax Breakdown – Area D (Ainsworth Fire)

\$250,000 Home
\$436.52 Tax Bill

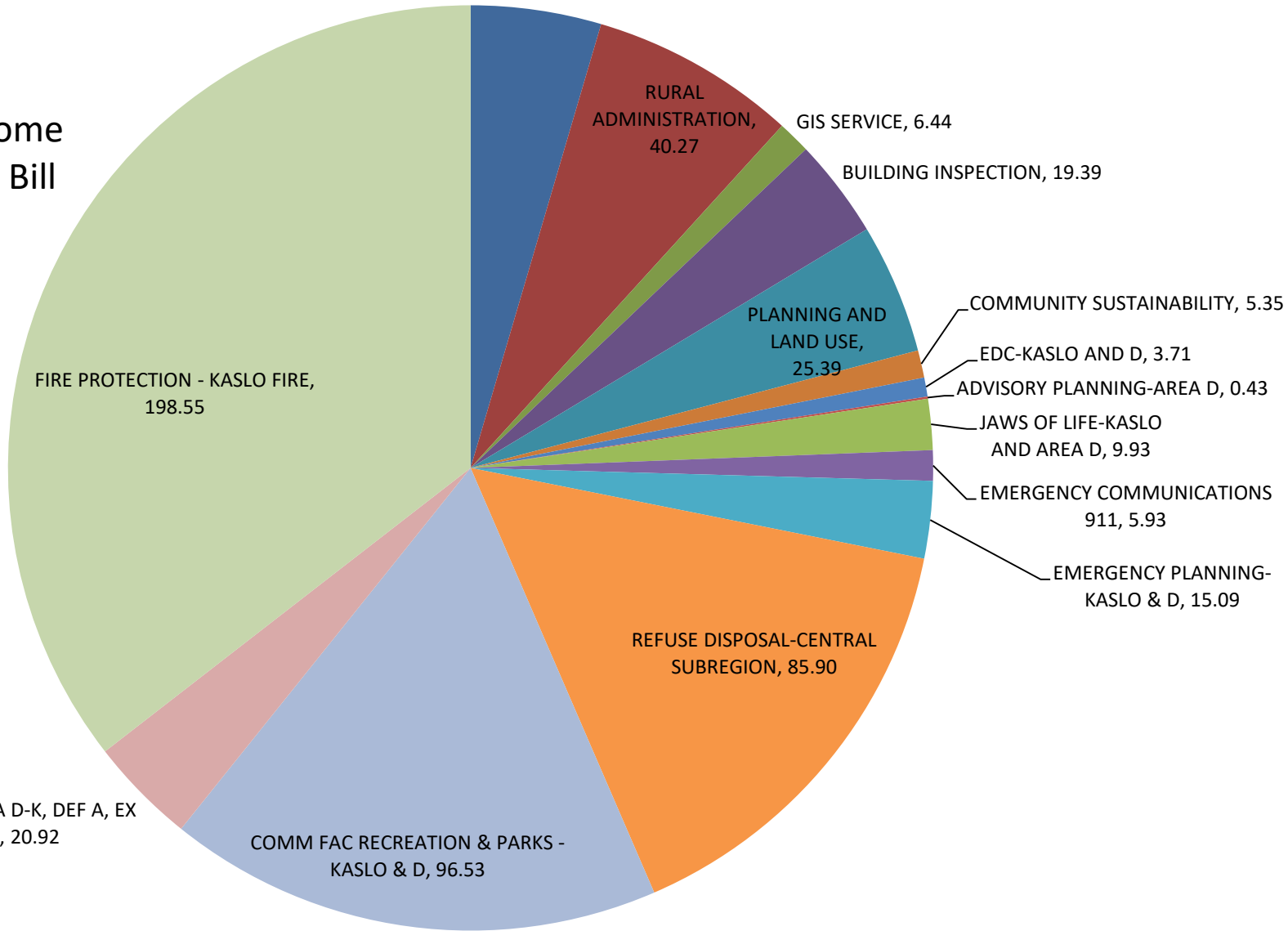




Tax Breakdown – Area D (Kaslo Fire)

GENERAL ADMINISTRATION, 25.47

\$250,000 Home
\$559.31 Tax Bill





Thank You