

2023 VIRL Budget

Adopted September 24, 2022 By Vancouver Island Regional Library Board of Trustees





Vancouver Island Regional Library Administration

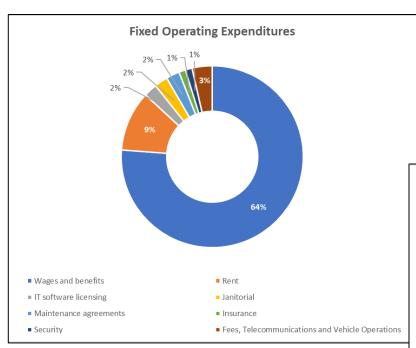
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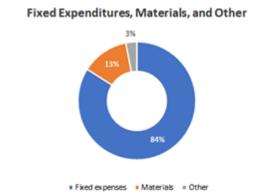


2023 VIRL Budget

Overview



Approximately 84% of Vancouver Island Regional Library (VIRL)'s operating expenditures are fixed, through contractual arrangements or critical service expectations. A breakdown of the 84% is shown in the figures at left and below.



VIRL has vendor commitments to materials purchases

at 13% to both maintain service levels and offset real and market annual inflation. These materials costs reflect 40% discounts owing to economies of scale, and track alongside VIRL's cohort. With these commitments, we consider 97% of VIRL's budget as being fixed expenditures. This provides VIRL with limited ability to adjust expenditure rates in most budget categories.

Analysis of Fixed Costs

Fixed costs include:

 Wages and Benefits – VIRL's largest expenditure, accounting for approximately 65% of operating costs. We are anticipating labour pressure in 2023 given BCGEU main table negotiations and unprecedented in-year (2022) replacement staffing demands related to COVID, staff shortages, and other factors.

The majority of wages are driven by collective agreements. For 2023, the following assumptions regarding wage increases have been included:

- BCGEU: increase of 3% included, consistent with the recently ratified collective agreement
- CUPE: increase over 2022 based on estimated staff positions for 2023
- Pages: increases historically reflect changes in minimum wage rates. For 2023, VIRL has aligned Page salaries with living wage reports, as per Living Wage for Families BC (LWFBC).

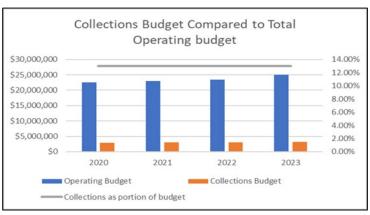
- Using the LWFBC rate for Nanaimo brings the rate of pay for all Pages from minimum wage to \$16.33 per hour, using the last published rate in 2021.
- Exempt: increase of 3%, consistent with unionized staff
- Updates to some branch staff compliments to ensure VIRL meets its health & safety and service commitments
- Rent estimated 2.5% increase based on price escalation included in multi-year agreements, after accounting for decreased rental payments resulting from opening new branches
- Computer Networking Costs increases due to additional software licensing costs, reflective of market conditions
- Janitorial estimated 2.5% increase based on price escalation included in multi-year agreements and increased square footage due to new branches opening
- Maintenance Agreements landscaping, snow removal, garbage/recycling, and HVAC estimated 4.0% increase based on historical trends for increased costs
- Insurance increase over 2022 based on discussions with insurance agent, reflective of general market conditions
- Security 10% increase due to market conditions
- Fees, Telecommunications, and Vehicle Operations
 - Includes fees paid to service providers for payroll processing, banking, debit/credit card processing, staff credit cards for purchases and travel, and others. Vendors, such as ADP and Moneris, continue to implement annual price increases
 - Telecommunications consistent with 2022 budget
 - Vehicle Operations includes operation of delivery vehicles and factors in the significant increases in fuel prices, insurance, and repairs & maintenance

Firm Costs - Library Materials

Library materials represent 13% of VIRL's 2023 budget, and include physical and digital items within VIRL's core collection – a key component of our service offering.

Materials are VIRL's second largest operating expenditure, and overall, Collections expenditures have remained steady at 13% of operating budget.

Collections dollars are eroded by the combination of actual and market inflation, at a rate of 12% from 2020 to 2022, with 2023 projections continuing at higher than historic rates. The cost of books and other print materials are subject to inflationary increases, and digital materials are subject to shifting licensing models which lead to cost pressures.



The result is that over time, VIRL's buying power is eroded. VIRL manages these tensions by carefully monitoring usage, making adjustments to our purchasing strategies, working with other libraries to leverage digital discounts and working with a primary print vendor to ensure the greatest discount.

- Approximately 65% of physical materials are purchased through a single vendor, Library Bound Inc. (LBI), which allows VIRL to recognize savings of approx. 40% on most titles.
- Like many Canadian public libraries, VIRL has seen a substantial increase in user demand for digital eBooks, eAudiobooks, and streaming video, especially since the COVID-19 pandemic began in early 2020.
- Responding to user demand and feedback, VIRL changed to a subscription Streaming Video service in 2021. In 2022, costs increased over 50%. For 2023, a more modest increase of 15% is anticipated to meet patron demand.

Reducing spending on materials would have negative impacts on VIRL's service delivery, including but not limited to:

- Not responding to user demand for electronic products, which increased exponentially throughout the pandemic and has not dropped off
- Not keeping pace with actual increasing market costs: reducing this line item only defers the costs to future years, given increased demand for collections
- Longer times between holds, impacting service delivery
- Smaller availability of titles

Analysis of Unfixed Costs

The remaining 3% of costs are unfixed, with VIRL having some discretion over the amounts budgeted. However, there are tradeoffs to consider with regards to reducing these line items, and in some cases a portion of the expenditure is essentially fixed.

- Automotive, Travel and Vehicle Operations
 - Slight increase in staff travel over 2022, as VIRL staff re-start physical meetings
 - o Reducing travel means less efficiency through collaboration
- Board Expenses
 - Continued reduction in meeting costs as virtual and/or hybrid meetings are scheduled
 - Could potentially reduce further, depending on how the Board would like its meetings to function
- Building and Equipment Maintenance
 - Annual increases due to market conditions and additional maintenance required on new, larger facilities
 - Reducing this line item only defers the costs to future years, when these will likely become more costly to address
- Consulting and Professional
 - Consistent with 2022
 - Some is essentially fixed an audit is required under the *Library Act*, legal fees are required to adequately respond to labour issues and union grievances
- Office, Photocopier and Postage
 - Price increases on office supplies and other related expenditures due to supply chain, reflective of general market conditions
 - Limited ability to make substantial reductions without impacting service delivery
- Promotions and Advertising
 - Increase over 2022 represents inflationary increases, and additional resources to generate attendance and awareness

- Reducing this line item would impact program attendance and awareness of services provided
- Programming
 - Expected to increase as physical programming expands post pandemic
 - Reducing this line item would impact the services provided to communities
- Training and Workshops
 - Consistent with 2022
 - Reductions would lead to reduced staff engagement/satisfaction, and to reduced quality of services provided
- Utilities (heat, hydro, natural gas, water & sewer) estimated 5.0% increase based on increases in utilities markets, and increased square footage of branches
 - Limited ability to control these costs without reducing operating hours

Please see Schedule C-1 for the detailed operating budget, with variances compared to 2022.

Overall, operating expenditures increased significantly over 2022 due to unforeseen inflation and other market conditions impacting all aspects of VIRL's operations. Items not already covered under existing multi-year contracts in 2023, but are critical operating components, will be impacted most by market inflation.

Needs Based Budget

For the 2023 budget process, staff developed preliminary estimates on a "needs based" approach. This approach involved evaluating what level of budget is required to continue to provide the current level of service, before evaluating how that impacts the overall budget and member levy.

This method provides a global picture of VIRL's cost pressures and allows for detailed discussion of where to prioritize spending.

Staff have historically attempted to keep the increase to the Operating Levy (before any proposed business cases) in the range of 2-3%, in line with direction provided by the Executive Committee and Board of Trustees. For the 2022 Budget, the increase was 1.50%, which reflected

Approved Increases – Operating Levy								
2018	2019	2022						
1.67%	2.61%	2.23%	1.87%	1.50%				

operating conditions at the time and allowed VIRL to keep the operating levy lower than previous years. A levy increase in the 2-3% range for 2023 is unsustainable given the current economic conditions.

Inflation Indicators

Inflation in BC since March 2020 has steadily increased, leading to higher operating and capital costs. In June 2022, Statistics Canada reported another 31-year high in inflation of 8.1%, due to supply chain issues and world events.

COVID-19 has had a profound impact on VIRL's supply chain resulting in increased lead times on ordering products, including some that are not available. Additionally, because of a lack of qualified suppliers, trades and consultants, there are additional delays and often increased costs due to decreased supply.

The construction sector impacts VIRL's costs related to new projects, repairs and maintenance, and other facilities items and continued its trend upwards in 2021 into 2022. As previously discussed, this sector continues to see unprecedented price increases and pressures on labour and supplies.

The 2023 Budget reflects the current inflation rate at the time of preparation (8.1% for June 2022) as the target levy increase.

Revenue

Preliminary Assumptions

VIRL anticipates continuing to receive approximately 92% of its revenue from member levies and approximately 6% from government grants. The remaining 2% is made up of ancillary revenues such as interest income, miscellaneous fees (photocopiers, sale of promotional items, room rentals, etc.).

Adult Material Fines

As part of the 2022 Budget, the Board approved a business case for elimination of future fines for adult materials and elimination of existing fines for adult materials on all accounts. In summary, as of January 1, 2022:

- No overdue fines charged for late returns of adult materials.
 - o Retroactively eliminated all adult material fines on patron records.
- When adult materials are deemed "lost" or "damaged", a replacement fee is assessed for the materials, and elimination of the previous processing fee. Thus:
 - Eliminated processing fees for lost/billed materials on all accounts.
 - Adjusted the replacement fee for library materials from the list price to VIRL's discounted price.
 - Replacement fees continue to be refunded if lost materials are returned.
- The elimination of fines does not extend to interlibrary loans from other institutions.

VIRL committed to reporting to the Board on the impact of eliminating adult material fines. VIRL tracked and analyzed the effect of not charging fines on return rates, and the impact on the overall collection for materials not returned.

VIRL has approximately 6 months of data at the time of this report. However, the spring job action impacted operations and the data collected.

The data to date shows a slight increase in overdue items, from 0.03% of total physical collections in 2020 to 0.06% of total physical collections as of June 2022. Despite the slight increase, the level of overdue items has had a negligible impact on wait times and was anticipated based on the experience of other systems that have eliminated fines. All indications are that over time, VIRL will return to 2020 levels.

The budget provided an additional \$207,390 to offset the lost revenue, which is included in the 2023 levy on the assumption VIRL will continue to not charge adult fines.

The financial impact is only one aspect of the 2022 approved business case. The non-monetary impacts, such as removing barriers to access and improved literacy, are strongly aligned with VIRL's Mission and Values. Research from the American Library Association notes

"[t]he correlation between literacy and income inequality, health outcomes, and rates of incarceration, among other issues of social and economic justice, underscores how literacy intersects with equity, access, and inclusion."

Non-Levy Revenue

Non-levy revenue goes towards operating expenditures and helps to offset the amount charged to members through the Operating Levy. Forecasted amounts are based on historical actuals, as well as changes in market conditions.

Additional Cost Pressures

Fiscal 2023 will also bring specific cost pressures in the areas of:

- New accessibility legislation, introducing required improvements for VIRL facilities and services
- BC's commitment to the United Nations Declaration on the Rights of Indigenous People

These cost pressures are being evaluated as part of the budget process.

Impact on Operating Levy

Combining all factors discussed above, the operating levy would be \$23,450,032, representing a 7.72% increase over 2022. Please see Schedule A for additional information.

Capital Expenditures

Preliminary Assumptions

Each budget year, VIRL adopts a 5-year capital plan. Capital projects are funded by the two levies created as part of the Consolidated Facilities Master Plan (CFMP), that identify targeted funding to new construction, renovations, furniture and equipment, investment

Approved Increases – Capital Levy								
2018	2018 2019 2020 2021 20							
1.22%	1.36%	1.27%	1.01%	1.00%				

in IT infrastructure and equipment, replacement of delivery vehicles, and other items.

The new branch in Sooke opened to the public in March 2022, and is VIRL's nineteenth community where an upgraded facility or new build has been realized since 2011.

The 2022 – 2026 Financial Plan included a hiatus on new capital projects for 2022, to allow for construction prices to level out and to update the existing CFMP. Recently the Port Alberni renovation was paused, due to high prices received on the tender. The CFMP is being updated to reflect current operating conditions.

VIRL staff continue to address repair and maintenance items as required at all branches. The CFMP levies also fund purchases of furniture and equipment, IT infrastructure, delivery vehicles, and other items. Maintaining a replacement cycle for these items ensures patrons continue to receive top quality service and engaging spaces.

Fixed and Variable Expenditures

VIRL maintains repayments of long-term borrowings in support of capital projects at Chemainus, Cowichan Lake, Nanaimo Harbourfront, Nanaimo North, and Sooke. This accounts for approximately \$1.4 million of fixed capital costs each year.

With the remaining funds in the capital budget, staff seek to balance projects between urban and rural locations, and ensure adequate funding for preventative maintenance and continued investment in furniture, equipment, and technology.

Historically, VIRL established capital projects for the next year through the capital plan. Rising construction prices from 2020 to 2022 have shown this model is not effective at capturing the cost of a project, since time between budget approval and project execution can be lengthy.

The capital plan has been developed with the intention of prioritizing projects for 2023, while not finalizing project budgets. This is done to recognize the experience gained from tendering Port Alberni and other capital projects, that costs cannot be accurately estimated until closer to the project being tendered.

To allow VIRL to continue work on capital projects, the 2023 capital plan includes an allotment of capital funds, with final allocation to projects to be established in 2023, based on the priorities established through the revised CFMP. The Board will be informed of the allocated amounts as projects move forward with planning.

Impact on Capital Levies

The CFMP includes two levies, with each having target amounts. Using the targets established through the CFMP, the projected total Capital Levy for 2023 would be an increase of 0.38% over 2022 as follows:

	2023	2022	\$ Increase	% Increase
FFE Levy	1,604,616	1,742,644	(138,028)	(0.54)%
Facilities Levy	2,447,128	2,210,810	236,318	0.92%
Total Capital Levies	\$4,301,744	\$3,953,454	\$98,290	0.38%

Furniture, Fixtures, Equipment & Systems Levy

This levy is established through the CFMP as \$8/ft² indexed to CPI. From 2011 to 2022, there were annual increases in this levy to close the gap between the target amount and the amount collected.

Facilities Levy

This levy is established as an additional 1.25% to be added "until such time that the pent up demand is satisfied". Given the demand for facility projects, this threshold will not be reached as of 2023.

Impact on Total Levy

Based on the information discussed above, budgeted increases are:

	2023	2022	\$ Increase	% Increase
Operating Levy	\$23,450,032	\$21,486,977	\$1,963,055	7.72%
Capital Levies	\$4,051,743	\$3,953,454	\$98,290	0.38%
Total Member Levy	\$27,501,775	\$25,440,431	\$2,061,345	8.10%

Conclusion

The Executive Committee provided detailed feedback at the meetings in July and August, which has been included in the 2023 Budget as presented. While the levy increase for 2023 is higher than in prior years, it reflects the current operation conditions faced by VIRL and the level of funding required to maintain existing services.



Schedules

Proposed Changes to Member Levies

	2023 Levy	2022 Levy	Change	% Change to Total Levy
Operating Levy (Note 1)	\$23,450,032	\$21,486,977	\$1,963,055	7.72%
Capital Levies Furniture, Fixtures, Equipment & Systems Levy	1,604,616	1,742,644	(138,028)	-0.54%
Facilities Levy	2,447,128	2,210,810	236,318	0.93%
Total Member Levies	\$27,501,775	\$25,440,431	\$2,061,344	8.10%
Note 1 Summary of Operating Levy Core Levy Business Cases	23,450,032	21,159,587 327,390	2,290,445 (327,390)	
Operating Levy	\$23,450,032	\$21,486,977	1,963,055	

5 Year History of Member Levies

_	2019 Levy	2020 Levy	2021 Levy	2022 Levy	2023 Levy
Operating Levy	\$19,968,385	\$20,586,216	\$20,792,079	\$21,486,977	\$23,450,032
Capital Levies Furniture, Fixtures, Equipment & Systems Levy Facilities Levy	1,409,647 1,762,059	1,538,097 1,926,371	1,642,644 2,065,805	1,742,644 2,210,810	1,604,616 2,447,128
Total	\$23,140,091	\$24,050,684	\$24,500,528	\$25,440,432	\$27,501,775
Increase in Total Levy	\$1,048,004	\$910,593	\$449,844	\$939,904	\$2,061,343
Percentage Increase - Approved, Including Business Cases	4.74%	3.94%	1.87%	3.84%	8.10%

5 Year Financial Plan By Year

	Proposed		Projec	cted		
	2023	2024	2025	2026	2027	
Revenues						
Member Levies	\$27,501,775	\$28,611,717	\$29,316,834	\$29,903,171	\$30,501,235	
Grants	1,308,218	1,308,218	1,308,218	1,308,218	1,308,218	
Overdue Fees	0	0	0	0	0	
Investment Income	50,000	50,000	50,000	50,000	50,000	
Other Branch Revenue	190,000	193,800	197,676	201,630	205,662	
Transfers from Reserves	4,090,511	4,090,511	2,490,511	2,290,511	2,240,511	
MFA Borrowing	4,090,511 4,090,511 2,490,5 0 0		0	0	0	
Total Revenues	\$33,140,504	\$34,254,246	\$33,363,238	\$33,753,530	\$34,305,626	
Evnondituros						
Operating Expenditures	21 720 605	22 165 200	22 600 615	22 060 707	22 522 002	
Operating Expenditures	21,730,695	22,165,309	22,608,615	23,060,787	23,522,003	
Library Materials	3,242,555	3,339,832	3,440,027	3,543,227	3,649,524	
Capital	2,750,000	3,356,855	1,568,491	927,413	814,374	
Debt Servicing	1,340,510	1,340,511	1,340,511	1,340,511	1,340,511	
Transfers To Reserves	4,076,744	4,051,744	4,405,592	4,881,587	4,979,219	
Total Expenditures	\$33,140,504	\$34,254,246	\$33,363,238	\$33,753,530	\$34,305,626	
Percentage Increase in						
Member Levies	8.10%	4.04%	2.46%	2.00%	2.00%	

Variance Analysis Comparison of 2022 Consolidated Budget to 2023 Proposed Consolidated Budget

		2023	Budget (Propose	ed)		
	2022 Budget			•	Increase	
	(Adopted)	Operating	Capital	Consolidated	(Decrease)	% Change
Revenues						
Member Levies	\$25,440,431	\$23,450,032	\$4,051,743	\$27,501,775	\$2,061,343	8.10%
Grants Received	1,308,218	1,308,218	+ ·//· ··	1,308,218	-	0.00%
Investment and Rental Income	100,000	50,000		50,000	(50,000)	-50.00%
Overdues Fees	-	-		-	-	0.00%
Lost Books/Cards	20,000	20,000		20,000	-	0.00%
Miscellaneous Fees	12,610	15,000		15,000	2,390	18.95%
Photocopiers	70,000	40,000		40,000	(30,000)	-42.86%
Book and Promotional Item Sales	15,000	15,000		15,000	-	0.00%
Fundraising/Donations	125,000	100,000		100,000	(25,000)	-20.00%
Transfers from Reserves	4,183,455	-	4,090,511	4,090,511	(92,944)	-2.22%
MFA Borrowing	-		-	-	-	0.00%
Total Revenues	31,274,714	24,998,250	8,142,254	33,140,504	1,865,789	5.96%
Expenditures	450.054	204 460		204 460	44 545	25.050/
Automotive, Travel and Vehicle Operations	159,954	201,469		201,469	41,515	25.95%
Bank and Payroll Production Charges	85,000	93,620		93,620	8,620	10.14%
Board Expenses	50,000	45,000		45,000	(5,000)	-10.00%
Branch and Facility Costs	2,997,810	3,169,945		3,169,945	172,135	5.74%
Building and Equipment Maintenance	113,914	129,000		129,000	15,086	13.24%
Communications and Internet	313,708	306,750		306,750	(6,958)	-2.22%
Computer Networking Costs	1,075,000	778,650	400,000	1,178,650	103,650	9.64%
Consulting and Professional Fees	210,000	212,894		212,894	2,894	1.38%
Insurance	150,000	175,000		175,000	25,000	16.67%
Library Materials	3,090,959	3,242,555		3,242,555	151,596	4.90%
Office, Photocopier and Postage	375,000	420,700		420,700	45,700	12.19%
Promotion and Advertising	21,000	31,000		31,000	10,000	47.62%
Programming	79,000	109,001		109,001	30,001	37.98%
Training and Workshops	130,000	129,050		129,050	(950)	-0.73%
Wages and Benefits	15,166,459	15,928,616		15,928,616	762,157	5.03%
Capital	1,910,797	-	2,350,000	2,350,000	439,203	22.99%
Debt Servicing	1,392,657	-	1,340,510	1,340,510	(52,147)	-3.74%
Transfers to Reserves	3,953,455	25,000	4,051,744	4,076,744	123,289	3.12%
Total Expenditures	31,274,714	24,998,250	8,142,254	33,140,504	1,865,789	5.96%
Net Operations	<u> </u>	\$ - \$	-	\$ -	\$ -	

Variance Analysis Comparison of 2022 Operating Budget to 2023 Proposed Operating Budget

	2022 Operating Budget (Adopted)	2023 Operating Budget (Proposed)	Increase (Decrease)	% Change
Revenues				
Member Levies	\$21,486,977	\$23,450,032	\$1,963,055	9.14%
Grants Received	1,308,218	1,308,218	-	0.00%
Investment and Rental Income	100,000	50,000	(50,000)	-50.00%
Overdue Fees	· -		-	0.00%
Lost Books/Cards	20,000	20,000	-	0.00%
Miscellaneous Fees	12,610	15,000	2,390	18.95%
Photocopiers and Printing	70,000	40,000	(30,000)	-42.86%
Book and Promotional Item Sales	15,000	15,000	-	0.00%
Fundraising/Donations	125,000	100,000	(25,000)	-20.00%
Transfers from Reserves	230,000	· -	(230,000)	0.00%
Total Revenues	23,367,805	24,998,250	1,630,445	6.98%
Expenditures Automotive, Travel and Vehicle Operations	159,954	201,469	41,515	25.95%
Bank and Payroll Production Charges	85,000	93,620	8,620	10.14%
Board Expenses	50,000	45,000	(5,000)	-10.00%
Branch and Facility Costs	2,997,810	3,169,945	172,133	5.74%
Building and Equipment Maintenance	113,914	129,000	15,086	13.24%
Communications and Internet	313,708	306,750	(6,958)	-2.22%
Computer Networking Costs	425,000	778,650	353,650	83.21%
Consulting and Professional	210,000	212,894	2,894	1.38%
Insurance	150,000	175,000	25,000	16.67%
Library Materials	3,090,959	3,242,555	151,596	4.90%
Office, Photocopier and Postage	375,000	420,700	45,700	12.19%
Promotion and Advertising	21,000	31,000	10,000	47.62%
Programming	79,000	109,001	30,001	37.98%
Training and Workshops	130,000	129,050	(950)	-0.73%
Wages and Benefits	15,166,459	15,928,616	762,157	5.03%
Transfers to Reserves	-	25,000	25,000	0.00%
Total Expenditures	23,367,805	24,998,250	1,630,445	6.98%
Net Operations	\$ -	\$ -	\$ -	

Variance Analysis Comparison of 2022 Capital Budget to 2023 Proposed Capital Budget

	2022 Capital Budget (Adopted)	2023 Capital Budget (Proposed)	Increase (Decrease)	% Change
Revenues				
Member Levies	\$3,953,454	\$4,051,743	\$98,289	2,49%
Transfers from Reserves	3,953,455	4,090,511	137,056	3.47%
MFA Borrowing	· · · -	-	, <u>-</u>	0.00%
Total Revenues	7,906,909	8,142,254	235,345	2.98%
Expenditures				
Computer Networking Costs	650,000	400,000	(250,000)	-38.46%
Capital	1,910,797	2,350,000	439,203	22.99%
Debt Servicing	1,392,657	1,340,510	(52,147)	-3.74%
Transfers to Reserves	3,953,455	4,051,744	98,289	2.49%
Total Expenditures	7,906,909	8,142,254	235,345	2.98%
Net Capital	\$ - !	\$ <u>-</u>	\$ -	

Total Member Levy

					Maintenance,				Change in	% Change in
	Total	2023	Change in	% Change in	Fixtures & F&E	Facilities	Capital	Total	Total Levy over	Total Levy
Municipalities	2022 Levy	Operating Levy	Operating Levy	Operating Levy	Levy	Levy	Levies	2023 Levy	2022	over 2022
Campbell River	1,750,493	1,605,507	127,042	8.59%	109,860	167,543	277,403	1,882,910	132,417	7.56%
Comox	754,434	694,029	56,835	8.92%	47,490	72,425	119,916	813,945	59,511	7.89%
Courtenay	1,511,463	1,362,160	85,579	6.70%	93,209	142,148	235,357	1,597,516	86,053	5.69%
Cumberland	222,475	210,211	22,309	11.87%	14,384	21,937	36,321	246,532	24,057	10.81%
Daajing Giids	38,946	34,242	1,348	4.10%	2,343	3,573	5,916	40,158	1,212	3.11%
Duncan	255,208	227,039	11,490	5.33%	15,536	23,693	39,228	266,267	11,059	4.33%
Gold River	49,924	45,278	3,112	7.38%	3,098	4,725	7,823	53,102	3,178	6.37%
Ladysmith	443,650	414,747	40,041	10.69%	28,380	43,281	71,661	486,407	42,757	9.64%
Lake Cowichan	163,581	153,539	15,378	11.13%	10,506	16,023	26,529	180,068	16,487	10.08%
Lantzville	221,694	213,240	25,998	13.88%	14,591	22,253	36,844	250,085	28,391	12.81%
Masset	30,781	26,035	37	0.14%	1,781	2,717	4,498	30,533	-248	-0.81%
Nanaimo	5,155,191	4,677,144	323,072	7.42%	320,043	488,083	808,126	5,485,270	330,079	6.40%
North Cowichan	1,658,657	1,529,129	128,228	9.15%	104,634	159,572	264,206	1,793,335	134,678	8.12%
North Saanich	905,656	834,011	69,094	9.03%	57,069	87,033	144,102	978,113	72,457	8.00%
Parksville	778,715	716,770	59,068	8.98%	49,046	74,798	123,845	840,614	61,899	7.95%
Port Alberni	839,444	779,055	70,061	9.88%	53,308	81,298	134,607	913,661	74,217	8.84%
Port Alice	24,754	24,601	3,694	17.67%	1,683	2,567	4,251	28,851	4,097	16.55%
Port Clements	11,414	10,262	621	6.44%	702	1,071	1,773	12,035	621	5.44%
Port Hardy	168,085	153,350	11,385	8.02%	10,493	16,003	26,496	179,846	11,761	7.00%
Port McNeill	96,963	89,755	7,860	9.60%	6,142	9,366	15,508	105,263	8,300	8.56%
Qualicum Beach	562,522	528,416	53,310	11.22%	36,158 853	55,143	91,301	619,717	57,195	10.17%
Sayward	13,479	12,469	1,085 17,123	9.53% 2.41%	49,698	1,301	2,154 125,489	14,623 851,776	1,144	8.49% 1.44%
Sidney Sooke	839,644 760,176	726,286 717,206	75,162	2.41% 11.71%	49,698 49,076	75,792 74,844	123,489	841,127	12,132 80,951	1.44%
Tahsis	14,600	11,719	-612	-4.97%	802	1,223	2,025	13,744	-856	-5.87%
Tofino	220,019	199,659	13,831	7.44%	13,662	20,835	34,497	234,156	14,137	6.43%
Ucluelet	133,587	131,029	18,202	16.13%	8,966	13,673	22,639	153,668	20,081	15.03%
Zeballos	4,567	4,235	378	9.80%	290	442	732	4,967	400	8.76%
Zebalios	17,630,124	16,131,121	1,240,729	8.33%	1,103,805	1,683,363	2,787,167	18,918,289	1,288,164	7.31%
Regional Districts	, ,	-, -,	, ,		,,	, ,	, , , ,		,,	
Alberni-Clayoquot	523,888	487,102	44,626	10.09%	33,331	50,832	84,163	571,265	47,377	9.04%
Capital	315,360	284,837	18,484	6.94%	19,491	29,724	49,215	334,052	18,692	5.93%
Central Coast	66,226	54,726	-1,209	-2.16%	3,745	5,711	9,456	64,181	-2,045	-3.09%
Comox Valley	1,433,476	1,361,895	151,182	12.49%	93,190	142,121	235,311	1,597,206	163,730	11.42%
Cowichan Valley	2,150,072	2,038,290	222,340	12.24%	139,474	212,706	352,180	2,390,470	240,398	11.18%
Mount Waddington	161,102	137,153	1,086	0.80%	9,385	14,313	23,698	160,851	-251	-0.16%
Nanaimo	2,524,008	2,365,101	233,325	10.95%	161,837	246,810	408,647	2,773,748	249,740	9.89%
North Coast	51,985	47,183	3,277	7.46%	3,229	4,924	8,152	55,335	3,350	6.44%
qathet	28,314	27,407	3,493	14.61%	1,875	2,860	4,735	32,142	3,828	13.52%
Strathcona	555,880	515,217	45,721	9.74%	35,255	53,765	89,020	604,237	48,357	8.70%
	7,810,311	7,318,911	722,325	10.95%	500,811	763,765	1,264,576	8,583,487	773,177	9.90%
TOTALS	25,440,435	23,450,032	1,963,052	9.14%	1,604,616	2,447,128	4,051,743	27,501,775	2,061,340	8.10%

Population Portion of Levy

Municipalities	Total 2022 Population Portion of Levy	2022 Net Population	2023 Population	Less Band Population	2023 Net Population	Population Increase (Decrease) From Previous Year	Population % Change From Previous Year	2023 Population Portion of Core Levy	Maintenance, Fixtures & F&E Levy	Facilities Levy	Total 2023 Population Portion of Total Levy	Change in Total Population Levy From Previous Year	% Change in Total Population Levy From Previous Year
Campbell River	984,022	36,167	37,755	(1,132)	36,623	456	1.26%	903,416	61,818	94,276	1,059,510	75,488	7.67%
Comox	413,068	15,182	15,211	(, - ,	15,211	29	0.19%	375,225	25,676	39,157	440,057	26,989	6.53%
Courtenay	785,270	28,862	28,902		28,902	40	0.14%	712,954	48,785	74,400	836,140	50,870	6.48%
Cumberland	124,013	4,558	4,688		4,688	130	2.85%	115,644	7,913	12,068	135,625	11,612	9.36%
Daajing Giids	25,657	943	931		931	(12)	-1.27%	22,966	1,571	2,397	26,934	1,277	4.98%
Duncan	139,412	5,124	5,121		5,121	(3)	-0.06%	126,325	8,644	13,183	148,151	8,739	6.27%
Gold River	34,608	1,272	1,257		1,257	(15)	-1.18%	31,008	2,122	3,236	36,365	1,757	5.08%
Ladysmith	245,849	9.036	9,213		9,213	177	1.96%	227,266	15,551	23,716	266,534	20,685	8.41%
Lake Cowichan	99,335	3,651	3,600		3,600	(51)	-1.40%	88,805	6,077	9,267	104,149	4,814	4.85%
Lantzville	103,825	3,816	3,874		3,874	58	1.52%	95,564	6,539	9,973	112,075	8,250	7.95%
Masset	20,787	764	724		724	(40)	-5.24%	17,860	1,222	1,864	20,945	158	0.76%
Nanaimo	2,757,123	101,336	101,987		101,987	651	0.64%	2,515,814	172,150	262,538	2,950,502	193,379	7.01%
North Cowichan	883,571	32,475	32,850		32,850	375	1.15%	810,343	55,449	84,563	950,356	66,785	7.56%
North Saanich	325,541	11,965	12,500		12,500	535	4.47%	308,350	21,099	32,178	361,627	36,086	11.08%
Parksville	372,338	13,685	13,871		13,871	186	1.36%	342,170	23,414	35,707	401,290	28,952	7.78%
Port Alberni	518,579	19,060	19,101		19,101	41	0.22%	471,183	32,242	49,170	552,595	34,016	6.56%
Port Alice	17,712	651	707		707	56	8.60%	17,440	1,193	1,820	20,454	2,742	15.48%
Port Clements	7,781	286	275		275	(11)	-3.85%	6,784	464	708	7,956	175	2.25%
Port Hardy	120,285	4,421	4,351		4,351	(70)	-1.58%	107,330	7,344	11,200	125,875	5,590	4.65%
Port McNeill	65,734	2,416	2,441		2,441	25	1.03%	60,215	4,120	6,284	70,619	4,885	7.43%
Oualicum Beach	251,209	9,233	9,387		9,387	154	1.67%	231,558	15,845	24,164	271,568	20,359	8.10%
Sayward	8,652	318	326		326	8	2.52%	8,042	, 550	839	9,431	779	9.01%
Sidney	334,982	12,312	12,279		12,279	(33)	-0.27%	302,898	20,726	31,609	355,234	20,252	6.05%
Sooke	410,374	15,083	15,539		15,539	456 [°]	3.02%	383,316	26,229	40,001	449,546	39,172	9.55%
Tahsis	9,468	348	296		296	(52)	-14.94%	7,302	500	762	8,563	(905)	-9.56%
Tofino	68,618	2,522	2,618		2,618	96	3.81%	64,581	4,419	6,739	75,739	7,121	10.38%
Ucluelet	52,810	1,941	2,055		2,055	114	5.87%	50,693	3,469	5,290	59,452	6,642	12.58%
Zeballos	3,211	118	120		120	2	1.69%	2,960	203	309	3,472	261	8.12%
	9,183,836	337,545	341,979	(1,132)	340,847	3,302	0.98%	8,408,010	575,335	877,418	9,860,763	676,929	7.37%
Regional Districts													
Alberni-Clayoquot	223,539	8,216	10,470	(2,207)	8,263	47	0.57%	203,832	13,948	21,271	239,050	15,511	6.94%
Capital	113,783	4,182	6,332	(2,222)	4,110	(72)	-1.72%	101,385	6,938	10,580	118,903	5,120	4.50%
Central Coast	41,002	1,507	3,625	(2,233)	1,392	(115)	-7.63%	34,338	2,350	3,583	40,271	(731)	-1.78%
Comox Valley	675,731	24,836	25,926	(310)	25,616	780	3.14%	631,895	43,239	65,941	741,075	65,344	9.67%
Cowichan Valley	980,485	36,037	41,128	(2,511)	38,617	2,580	7.16%	952,604	65,184	99,409	1,117,197	136,712	13.94%
Mount Waddington	44,730	1,644	3,329	(1,689)	1,640	(4)	-0.24%	40,456	2,768	4,222	47,445	2,715	6.07%
Nanaimo	1,163,893	42,778	44,602	(1,057)	43,545	767	1.79%	1,074,168	73,502	112,095	1,259,764	95,871	8.24%
North Coast	26,772	984	2,604	(1,470)	1,134	150	15.24%	27,973	1,914	2,919	32,807	6,035	22.54%
qathet	11,590	426	489	-	489	63	14.79%	12,063	825	1,259	14,147	2,557	22.06%
Strathcona	254,855	9,367	10,414	(754)	9,660	293	3.13%	238,293	16,306	24,867	279,465	24,610	9.66%
	3,536,380	129,977	148,919	(14,453)	134,466	4,489	3.45%	3,317,006	226,973	346,146	3,890,125	353,745	10.00%
TOTALS	12,720,216	467,522	490,898	(15,585)	475,313	7,791	1.67%	11,725,016	802,308	1,223,564	13,750,888	1,030,674	8.10%

Assessment Portion of Levy

				Assessment						Change in Total	% Change in Total
	Total 2022	2022 Converted	2023 Converted	Increase		2023 Assessment	Maintenance,		Total 2023	Assessment	Assessment Levy
	Assessment	Hospital	Hospital	(Decrease) From	% Change From	Portion of	Fixtures &	Facilities	Assessment	Levy From	From Previous
Municipalities	Portion of Levy	Assessment	Assessment	Previous Year	Previous Year	Core Levy	F&E Levy	Levy	Portion of Levy	Previous Year	Year
Campbell River	766,470	837,473,827	1,088,111,089	250,637,262	29.93%	702,091	48,042	73,267	823,400	56,930	7.43%
Comox	341,366	372,988,978	494,087,325	121,098,347	32.47%	318,804	21,815	33,269	373,888	32,522	9.53%
Courtenay	726,193	793,465,406	1,006,148,104	212,682,698	26.80%	649,205	44,423	67,748	761,376	35,183	4.84%
Cumberland	98,462	107,583,325	146,562,495	38,979,170	36.23%	94,568	6,471	9,869	110,907	12,445	12.64%
Daajing Giids	13,289	14,520,268	17,475,746	2,955,478	20.35%	11,276	772	1,177	13,224	(65)	-0.49%
Duncan	115,796	126,522,464	156,087,909	29,565,445	23.37%	100,714	6,892	10,510	118,115	2,319	2.00%
Gold River	15,316	16,734,833	22,117,095	5,382,262	32.16%	14,271	977	1,489	16,737	1,421	9.27%
Ladysmith	197,800	216,124,109	290,559,897	74,435,788	34.44%	187,480	12,829	19,565	219,874	22,074	11.16%
Lake Cowichan	64,246	70,197,439	100,326,106	30,128,667	42.92%	64,734	4,430	6,755	75,919	11,673	18.17%
Lantzville	117,869	128,788,057	182,377,009	53,588,952	41.61%	117,677	8,052	12,280	138,009	20,140	17.09%
Masset	9,995	10,920,665	12,669,951	1,749,286	16.02%	8,175	559	853	9,588	(407)	-4.08%
Nanaimo	2,398,067	2,620,216,964	3,349,659,760	729,442,796	27.84%	2,161,329	147,893	225,546	2,534,768	136,701	5.70%
North Cowichan	775,085	846,886,777	1,113,984,632	267,097,855	31.54%	718,786	49,184	75,009	842,979	67,894	8.76%
North Saanich	580,115	633,855,362	814,676,641	180,821,279	28.53%	525,661	35,969	54,855	616,485	36,370	6.27%
Parksville	406,377	444,022,575	580,560,418	136,537,843	30.75%	374,600	25,633	39,091	439,324	32,947	8.11%
Port Alberni	320,865	350,588,410	477,143,407	126,554,997	36.10%	307,871	21,067	32,128	361,066	40,201	12.53%
Port Alice	7,042	7,694,253	11,097,526	3,403,273	44.23%	7,161	490	747	8,398	1,356	19.25%
Port Clements	3,633	3,969,426	5,390,384	1,420,958	35.80%	3,478	238	363	4,079	446	12.28%
Port Hardy	47,800	52,228,022	71,322,228	19,094,206	36.56%	46,020	3,149	4,802	53,971	6,171	12.91%
Port McNeill	31,229	34,122,180	45,781,662	11,659,482	34.17%	29,540	2,021	3,083	34,644	3,415	10.94%
Qualicum Beach	311,313	340,151,948	460,074,618	119,922,670	35.26%	296,858	20,313	30,979	348,150	36,837	11.83%
Sayward	4,827	5,273,965	6,861,364	1,587,399	30.10%	4,427	303	462	5,192	365	7.56%
Sidney	504,662	551,412,679	656,173,316	104,760,637	19.00%	423,388	28,971	44,183	496,542	(8,120)	-1.61%
Sooke	349,802	382,206,437	517,468,098	135,261,661	35.39%	333,890	22,847	34,843	391,581	41,779	11.94%
Tahsis	5,132	5,606,880	6,845,592	1,238,712	22.09%	4,417	302	461	5,180	48	0.94%
Tofino	151,401	165,425,942	209,346,023	43,920,081	26.55%	135,078	9,243	14,096	158,417	7,016	4.63%
Ucluelet	80,777	88,259,562	124,505,612	36,246,050	41.07%	80,336	5,497	8,383	94,216	13,439	16.64%
Zeballos	1,356	1,482,135	1,975,985	493,850	33.32%	1,275	87	133	1,495	139	10.27%
	8,446,286	9,228,722,888	11,969,389,992	2,740,667,104	29.70%	7,723,111	528,470	805,945	9,057,525	611,240	7.24%
Regional Districts											
Alberni-Clayoquot	300,349	328,172,680	439,017,331	110,844,651	33.78%	283,271	19,383	29,561	332,215	31,866	10.61%
Capital	201,578	220,251,135	284,316,054	64,064,919	29.09%	183,452	12,553	19,144	215,149	13,571	6.73%
Central Coast	25,224	27,561,110	31,597,213	4,036,103	14.64%	20,388	1,395	2,128	23,910	(1,314)	-5.21%
Comox Valley	757,744	827,939,396	1,131,363,837	303,424,441	36.65%	729,999	49,952	76,179	856,130	98,386	12.98%
Cowichan Valley	1,169,587	1,277,934,061	1,682,612,353	404,678,292	31.67%	1,085,686	74,290	113,297	1,273,273	103,686	8.87%
Mount Waddington	116,373	127,153,134	149,863,864	22,710,730	17.86%	96,698	6,617	10,091	113,406	(2,967)	-2.55%
Nanaimo	1,360,115	1,486,112,061	2,000,708,136	514,596,075	34.63%	1,290,934	88,335	134,715	1,513,984	153,869	11.31%
North Coast	25,212	27,5 4 7,867	29,770,491	2,222,624	8.07%	19,209	1,314	2,005	22,528	(2,684)	-10.65%
qathet	16,723	18,272,339	23,780,675	5,508,336	30.15%	15,344	1,050	1,601	17,995	1,272	7.61%
Strathcona	301,025	328,911,073	429,181,556	100,270,483	30.49%	276,924	18,949	28,898	324,772	23,747	7.89%
	4,273,930	4,669,854,856	6,202,211,510	1,532,356,654	32.81%	4,001,905	273,838	417,619	4,693,363	419,433	9.81%
TOTALS	12,720,216	13,898,577,744	18,171,601,502	4,273,023,758	30.74%	11,725,016	802,308	1,223,564	13,750,888	1,030,673	8.10%

Weighted Votes

Municipality/Regional District	2023 Levies	Votes
Campbell River	1,882,910	27
Comox	813,945	12
Courtenay	1,597,516	23
Cumberland	246,532	4
Daajing Giids	40,158	1
Duncan	266,267	4
Gold River	53,102	1
Ladysmith	486,407	7
Lake Cowichan	180,068	3
Lantzville	250,085	4
Masset	30,533	1
Nanaimo	5,485,270	80
North Cowichan	1,793,335	26
North Saanich	978,113	14
Parksville	840,614	12
Port Alberni	913,661	13
Port Alice	28,851	1
Port Clements	12,035	1
Port Hardy	179,846	3
Port McNeill	105,263	2
Qualicum Beach	619,717	9
Sayward	14,623	1
Sidney	851,776	12
Sooke	841,127	12
Tahsis	13,744	1
Tofino	234,156	3
Ucluelet	153,668	2
Zeballos	4,967	1
Alberni-Clayoquot Regional District	571,265	8
Capital Regional District	334,052	5
Central Coast Regional District	64,181	1
Comox Valley Regional District	1,597,206	23
Cowichan Valley Regional District	2,390,470	35
Mount Waddington Regional District	160,851	2
Nanaimo Regional District	2,773,748	40
North Coast Regional District	55,335	1
qathet Regional District	32,142	1
Strathcona Regional District	604,237	9
TOTAL Local Levies	27,501,775	405

1/4% of Total Local Levies means Value for one vote =

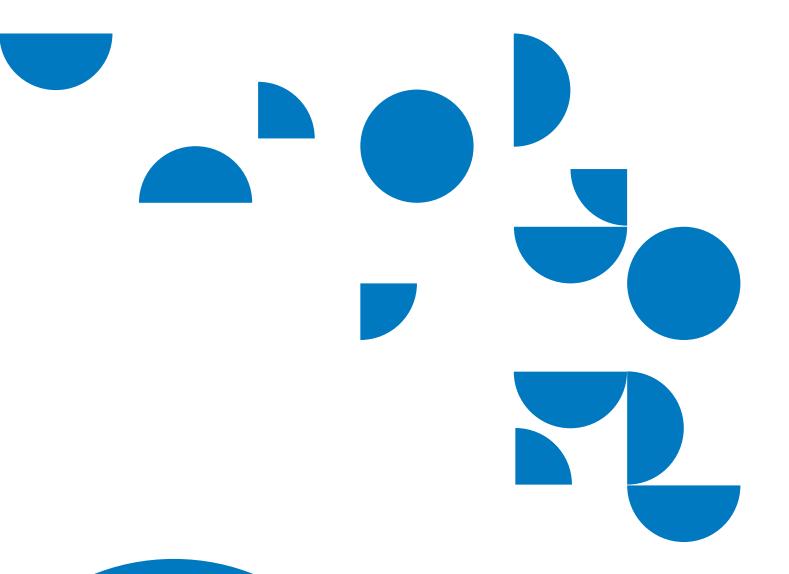
68,754

Internal Note

June 2002 Board meeting the following motion was adopted:

VIRL BR 02061:8

That the Board approve a new weighted vote formula in which each member jurisdiction receives 1 weighted vote plus 1 additional vote for each 1/4 percent of total VIRL tax contributions after the first 1/4 percent. Where the formula results in a fraction of a vote, normal rounding will apply.



Vancouver Island Regional Library Administration

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