



REPORT TO ELECTORAL AREAS COMMITTEE MEETING OF MONDAY, MARCH 13, 2023

SUBJECT 2023 Electoral Area Budget Review

ISSUE SUMMARY

To present the 2023 Electoral Area (EA) budgets where they will be forwarded for final approval to the Capital Regional District Board (the Board).

BACKGROUND

The Electoral Areas Committee (EAC) combines the three unincorporated areas within the Capital Regional District: Juan de Fuca (JDF) EA, Salt Spring Island (SSI) EA and Southern Gulf Islands (SGI) EA.

The Capital Regional District (CRD) provides a range of regional, sub-regional and local services to its residents. Regional services are provided to the entire region, sub-regional services are provided to a sub-group of participating municipalities and First Nations EAs while local services are provided to individual municipalities, EAs, or to groups of residents within an defined area. The CRD provides services to more than 23,000 EA residents¹.

Services delivered within the EA's are enabled by the *Local Government Act* and service establishment bylaws, they are guided by the corporate and service plans.

Budget Approval Process

Section 374 of the *Local Government Act* requires the CRD develop and approve a five-year Financial Plan by March 31 each year, inclusive of all EA services. Under budget direction provided by the Board, review and recommendation for approval of all EA service budgets, including local service commission budgets, is delegated to the EAC. These budgets will be included in the final 2023 CRD Financial Plan to be presented to the Board on March 15, 2023.

On September 21, 2022, the Board approved 2023 Service Plans, the 2023 Staff Establishment Chart and the Provisional 2023-2027 Financial Plan, inclusive of EA service budgets through EAC recommendation.

Since provisional approval, changes to the plan have been incorporated to account for year-end results, direction from local commissions and committees or EA directors, and updated information from BC Assessments. In addition to approvals from each EA director, all commissions and committees with the exception of Wilderness Mountain in JDF have recommended their respective budgets.

¹ 2021 Census

ALTERNATIVES

Alternative 1

That staff be directed to develop the 2023 to 2027 Capital Regional District Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as presented.

Alternative 2

That staff be directed to develop the 2023 to 2027 Capital Regional District Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as amended.

IMPLICATIONS

Financial Implications

Tax Requisition

The final requisition change over the prior year is listed in Table 1 below. Requisition summaries by service area for each EA with changes from 2022 are included in Appendix A-1 (JDF), B-1 (SSI) and C-1 (SGI).

Table 1: 2023 Final vs 2022 Final Requisition

	2023 Final (2023 Assessment)		2022 Final (2022 Assessment)		\$ Change		% Change	
	\$	Cost / Avg HH	\$	Cost / Avg HH	\$	Cost / Avg HH	%	Cost / Avg HH
JDF	2.7M	\$676	2.6M	\$663	0.1M	\$12.96	3.6%	2.0%
SSI	7.6M	\$1,166	7.2M	\$1,101	0.4M	\$64.77	5.6%	5.9%
SGI	3.7M	\$545	3.6M	\$525	0.1M	\$19.71	3.7%	3.8%

Changes from provisional approval are the result of year-end adjustments, assessment values, local commission or committee direction and EA director input.

Table 2 compares the changes from Provisional to Final requisition for each EA. Details of these changes are included in Appendix A-2 (JDF), B-2 (SSI) and C-2 (SGI).

Table 2: 2023 Final vs Provisional Requisition

	2023 Final (2023 Assessment)		2023 Provisional (2022 Assessment)		\$ Change		% Change	
	\$	Cost / Avg HH	\$	Cost / Avg HH	\$	Cost / Avg HH	%	Cost / Avg HH
JDF	2.7M	\$676	2.7M	\$682	0.02M	(\$5.74)	0.7%	(0.8%)
SSI	7.6M	\$1,166	7.5M	\$1,140	0.15M	\$25.96	2.0%	2.3%
SGI	3.7M	\$545	3.6M	\$536	0.06M	\$9.07	1.7%	1.7%

Tables 1 and 2 include changes in regional, sub-regional, joint EA, individual EA wide services and Capital Regional Hospital District (CRHD) requisition but excludes local-specified-defined area services. Property specific impacts will vary depending on the participation in defined service areas and assessment values.

Impact of Assessment Values

Included in the total requisition are regional, sub regional and joint EA service budgets, where the majority are cost apportioned on converted assessments.

Based on data from BC Assessment, the region experienced an average increase in assessment of 12.2% in 2023. JDF, SSI and SGI experienced different increases than the average for the region, rising 11.2%, 12.2% and 12.5% respectively.

When assessments increase greater than the average, the percent share of costs for the jurisdiction will also increase, and vice versa. Appendix D contains key assessment data points for each EA and a graph showing the assessment and folio change by participant for the region.

Increases in assessments also impact the theoretical calculation of an ‘Average Residential Assessed Value’ included in Appendix A-1 (JDF), B-1 (SSI) and C-1 (SGI). The impact is greater if the rate of change in Average Residential Assessed Value outpaces the rate of change in Converted Assessed Values in an area, and vice versa.

Table 3 summarizes the change in cost per average household by separating the change driven by cost apportionment versus changes driven by budget changes. Details are included in Appendix A-3 (JDF), B-3 (SSI) and C-3 (SGI).

Table 3: Change in Cost/Avg HH* by Cost Driver (2023 Final vs 2022)

	Change in Cost Apportionment		Change in Budget		Total Change 2023 Final vs 2022 Final*	
	Cost / Avg HH	%	Cost / Avg HH	%	Cost / Avg HH	%
JDF	(\$12.24)	(1.8%)	\$25.20	3.8%	\$12.96	2.0%
SSI	(\$0.27)	0.0%	\$65.04	5.9%	\$64.77	5.9%
SGI	\$4.40	0.9%	\$15.31	2.9%	\$19.71	3.8%

*Cost/Avg HH includes CRD and CRHD services but excludes local/specified/defined services. Values included are based on CRD and CRHD requisition but excludes local/specified/defined services. The cost per average residential assessment (Cost/Avg HH) is a theoretical calculation that provides a directional indicator on impacts to a rate payer. The Cost/Avg HH does not reflect factors that vary by home, such as service participation and actual value. This calculation is most directly impacted by changes in apportionment, folios and assessed values. It can be used as an approximation of cost per household if a home is valued at or near the ‘Average Residential Assessed Value’ in Appendix A-1, B-1 and C-1.

Capital Budget

The 2023 Capital Plan has been adjusted since provisional approval. All changes have been recommended through local commissions or committees, the EA director or identified by staff through review with the EA director.

The Final 2023 Capital Plan Summary overview by service for each EA is included as Appendix A-4 (JDF), B-4 (SSI) and C-4 (SGI).

A summary of all changes since provisional approval by project for each EA is shown in Appendix A-5 (JDF), B-5 (SSI) and C-5 (SGI).

Financial Plan Bylaw

The 2023 Financial Plan summary for each EA (Appendices A–C) highlight changes over the prior year and provisionally. Changes are driven by year-end results, assessment changes, service delivery impacts, inflation and new initiatives directed through local commissions and committees or EA directors.

The 2023 Final Budget Packages by service are included in Appendix A-6 (JDF), B-6 (SSI) and C-6 (SGI). The EA Financial Plan summaries will be incorporated for final approval in the consolidated CRD Financial Plan at the special Board meeting on March 15, 2023.

As in prior years, final adjustments are made ahead of billing with the release of BC Assessment final data for the region. This is typically distributed at the end of March. No material changes or impacts are expected.

CONCLUSION

EA budgets have been delegated to the EAC Committee by the Board for review and recommendation and they have been prepared based on approved service plans. All budgets will be forwarded to the Board for final approval on March 15, 2023.

RECOMMENDATION

That staff be directed to develop the 2023 to 2027 Capital Regional District Financial Plan Bylaw for Board approval, inclusive of the Electoral Area Service Budgets as presented.

Submitted by:	Rianna Lachance, BCom, CPA, CA, Senior Manager, Financial Services
Concurrence:	Nelson Chan, MBA, FCPA, FCMA, Chief Financial Officer
Concurrence:	Ted Robbins, B. Sc., C. Tech., Chief Administrative Officer

ATTACHMENTS

- Appendix A: Juan de Fuca Electoral Area
- Appendix B: Salt Spring Island Electoral Area
- Appendix C: Southern Gulf Islands Electoral Area
- Appendix D: 2023 Assessment Data

Appendix A-1: Requisition Summary - Juan de Fuca

Electoral Area Juan de Fuca	Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Change in Requisition		Change in cost per avg household/Parcel	
	Final 2023		2022		\$	%	\$	%
1.010 Legislative & General Government	201,487	50.79	185,794	47.57	15,693	8.4%	3.22	6.8%
1.101 G.I.S.	2,250	0.57	2,120	0.54	130	6.1%	0.02	4.5%
1.112 Regional Grant in Aid	262	0.07	-	-	262	100.0%	0.07	100.0%
1.224 Community Health - Homeless Sec.	10,916	2.75	10,736	2.75	180	1.7%	0.00	0.1%
1.280 Regional Parks	278,892	70.30	272,633	69.80	6,259	2.3%	0.50	0.7%
1.280A Regional Parks - Land Acquisition	-	-	1,411	0.36	(1,411)	-100.0%	(0.36)	-100.0%
1.309 Climate Action and Adaptation	26,089	6.58	21,794	5.58	4,295	19.7%	1.00	17.9%
1.310 Land Banking & Housing	26,278	6.62	25,485	6.52	794	3.1%	0.10	1.5%
1.312 Regional Goose Management	3,610	0.91	-	-	3,610	100.0%	0.91	100.0%
1.324 Regional Planning Service	21,466	5.41	21,059	5.39	407	1.9%	0.02	0.4%
1.335 Geo-Spatial Referencing System	2,836	0.71	2,794	0.72	43	1.5%	(0.00)	0.0%
1.374 Regional Emergency Program Support	2,100	0.53	2,047	0.52	54	2.6%	0.01	1.0%
1.375 Hazardous Material Incident Response	5,087	1.28	5,014	1.28	74	1.5%	(0.00)	-0.1%
1.911 Call Answer	2,345	0.59	2,360	0.60	(15)	-0.7%	(0.01)	-2.2%
1.921 Regional CREST Contribution	22,034	5.55	22,418	5.74	(384)	-1.7%	(0.19)	-3.2%
Total Regional	\$605,653	\$152.66	\$575,663	\$147.38	29,990	5.2%	\$5.28	3.6%
1.126 Victoria Family Court Committee	246	0.06	237	0.06	9	3.8%	0.00	2.2%
1.128 Greater Victoria Police Victim Services	824	1.70	822	1.70	2	0.3%	(0.00)	-0.2%
1.230 Traffic Safety Commission	1,333	0.34	1,342	0.34	(9)	-0.7%	(0.01)	-2.2%
1.313 Animal Care Services	65,220	16.44	64,208	16.44	1,012	1.6%	0.00	0.0%
1.330 Regional Growth Strategy	5,666	1.43	5,551	1.42	115	2.1%	0.01	0.5%
1.913 Fire Dispatch	44,005	11.09	35,092	8.98	8,913	25.4%	2.11	23.5%
3.701 Millstream Remediation	2,265	0.57	4,616	1.18	(2,351)	-50.9%	(0.61)	-51.7%
Total Sub-Regional	\$119,560	\$31.63	\$111,869	\$30.13	\$7,691	6.9%	\$1.49	5.0%
1.103 Elections	14,283	3.60	14,422	3.69	(140)	-1.0%	(0.09)	-2.5%
1.104 U.B.C.M.	2,705	0.68	2,647	0.68	58	2.2%	0.00	0.6%
1.318 Building Inspection	110,076	27.75	102,477	26.24	7,599	7.4%	1.51	5.8%
1.320 Noise Control	9,164	2.31	8,968	2.30	196	2.2%	0.01	0.6%
1.322 Nuisances & Unsanitary Premises	12,245	3.09	11,983	3.07	262	2.2%	0.02	0.6%
1.372 Electoral Area Emergency Program	34,768	8.76	33,381	8.55	1,386	4.2%	0.22	2.5%
Total Joint Electoral Area	\$183,241	\$46.19	\$173,879	\$44.52	\$9,361	5.4%	\$1.67	3.8%
1.109 Electoral Area Admin Exp-JDF	63,123	15.91	60,129	15.39	2,994	5.0%	0.52	3.4%
1.317 JDF Building Numbering	13,282	3.35	12,902	3.30	380	2.9%	0.04	1.4%
1.319 Soil Deposit Removal	5,859	1.48	5,682	1.45	177	3.1%	0.02	1.5%
1.325 Electoral Area Services - Planning	718,640	181.14	697,706	178.63	20,934	3.0%	2.51	1.4%
1.340 JDF Livestock Injury Compensation	105	0.03	3,150	0.81	(3,045)	-96.7%	(0.78)	100.0%
1.370 Juan de Fuca Emergency Program	89,719	22.61	88,578	22.68	1,141	1.3%	(0.06)	-0.3%
1.377 JDF Search and Rescue	69,952	17.63	69,952	17.91	-	0.0%	(0.28)	-1.5%
1.405 JDF EA - Community Parks	201,123	50.69	193,274	49.48	7,849	4.1%	1.21	2.4%
1.924 Emergency Comm - Crest - J.D.F.	143,971	36.29	125,143	32.04	18,828	15.0%	4.25	13.3%
Total JDF Electoral Area	\$1,305,774	\$329.13	\$1,256,516	\$321.70	\$49,258	3.9%	\$7.43	2.3%
Total Capital Regional District	\$2,214,227	\$559.61	\$2,117,927	\$543.73	96,300	4.5%	\$15.87	2.9%
Cost/average residential property	\$559.61		\$543.73		\$15.87			
CRHD Capital Regional Hospital District	462,640	116.61	466,847	119.52	(4,207)	-0.9%	(2.91)	-2.4%
Total CRD and CRHD	\$2,676,867	\$676.22	\$2,584,775	\$663.26	\$92,093	3.6%	\$12.96	2.0%

Average residential assessment - 2023/2022

\$930,456

\$849,943

Major Impacts (Changes in \$/Avg HH >+/- \$1.00)

	Change in Requisition		Change in Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	15,693	0.6%	3.22	0.5%
Climate Action and Adaptation	4,295	0.2%	1.00	0.2%
SUB-REGIONAL				
Fire Dispatch	8,913	0.3%	2.11	0.3%
JOINT EA				
Building Inspection	7,599	0.3%	1.51	0.2%
JDF EA				
Electoral Area Services - Planning	20,934	0.8%	2.51	0.4%
JDF EA - Community Parks	7,849	0.3%	1.21	0.2%
Emergency Comm - Crest - J.D.F.	18,828	0.7%	4.25	0.6%
Capital Regional Hospital District				
	(4,207)	-0.2%	(2.91)	-0.4%
Other	12,188	0.5%	\$0.07	0.0%
Total	92,093	3.6%	\$12.96	2.0%

Local/Specified/Defined Services	Final 2023	Res Asst/ Parcel	2022		Change in Requisition		Change in cost per avg household/Parcel	
			2022	Res Asst/ Parcel	\$	%	\$	%
1.119 Vancouver Island Regional Library	341,091	98.09	322,102	94.25	18,989	5.9%	3.85	4.1%
1.121 Sooke Regional Museum	77,069	22.16	76,361	22.34	708	0.9%	(0.18)	-0.8%
1.133 Langford E.A. - Greater Victoria Public Library	32,435	66.89	31,491	65.23	944	3.0%	1.66	2.5%
1.232 Port Renfrew Street Lighting	3,589	40.91	3,485	39.72	104	3.0%	1.19	3.0%
1.350 Willis Point Fire Protection	147,810	618.91	141,330	594.17	6,480	4.6%	24.74	4.2%
1.353 Otter Point Fire Protection	565,858	512.56	539,558	494.18	26,299	4.9%	18.38	3.7%
1.354 Malahat Fire Protection	66,352	713.64	65,597	705.51	755	1.2%	8.13	1.2%
1.355 Durrance Road Fire Protection	3,016	349.20	3,020	349.66	(4)	-0.1%	(0.46)	-0.1%
1.357 East Sooke Fire Protection	492,803	554.29	479,055	540.61	13,748	2.9%	13.88	2.5%
1.358 Port Renfrew Fire Protection	100,716	250.25	96,622	250.33	4,094	4.2%	(0.08)	0.0%
1.360 Shirley Fire Protection	201,901	589.78	167,487	506.84	34,414	20.5%	82.94	16.4%
1.40X SEAPARC	772,113	249.00	751,115	245.31	20,998	2.8%	3.70	1.5%
1.408 JdF EA - Community Recreation	72,632	20.89	69,508	20.34	3,124	4.5%	0.55	2.7%
1.523 Port Renfrew Refuse Disposal	34,856	86.43	33,852	87.51	1,004	3.0%	(1.09)	-1.2%
2.650 Port Renfrew Water	66,243	329.14	64,508	320.52	1,735	2.7%	8.62	2.7%
2.682 Seagirt Water System Debt	97,650	1,135.47	-	-	97,650	100.0%	1,135.47	100.0%
2.691 Wilderness Mountain	61,900	763.96	61,900	763.96	-	0.0%	-	0.0%
3.700 Septage Disposal - JdF Service Area	-	-	464	0.13	(464)	-100.0%	(0.13)	-100.0%
3.755 Regional Source Control - Port Renfrew Sewer	818	9.02	705	7.82	113	16.1%	1.20	15.4%
3.850 Port Renfrew Sewer	64,750	739.95	62,294	711.88	2,456	3.9%	28.07	3.9%
Total JdF Local/Specified/Defined Requisition	\$3,203,602		\$2,970,453		\$233,149			

Average residential assessment - 2023/2022

\$930,456

\$849,943

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix A2: JDF - Change in Requisition from Provisional to Final - Budget Review 2023

Change in Requisition (2023 Final vs Provisional) - Juan de Fuca
 (Requisition Changes > \$1,000) by Services

Electoral Area Juan de Fuca		2023 Requisition \$		2023 Per Avg HH \$		Requisition Change		Per Avg HH Change		Requisition Change Comments
		Final	Provisional COW	Final	Provisional COW	Final vs Provisional \$	%	Final vs Provisional \$	%	
1.010	Legislative & General Government	201,487	190,364	50.79	48.74	11,123	5.8%	2.05	4.2%	Increase due to Board directed initiative-First Nations Relations, 2023 cost of living adjustment
1.224	Community Health - Homeless Sec.	10,916	8,305	2.75	2.13	2,611	31.4%	0.63	29.4%	Board directed initiative - extend ACEH grant funding to 2023
1.280	Regional Parks	278,892	280,834	70.30	71.90	(1,941)	-0.7%	(1.60)	-2.2%	Decrease related to change in assessment values
1.312	Regional Goose Management	3,610	0	0.91	0	3,610	NA	0.91	NA	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
1.318	Building Inspection	110,076	105,551	27.75	27.02	4,525	4.3%	0.72	2.7%	Increase due to 2023 cost of living adjustment
1.340	JDF Livestock Injury Compensation	105	3,158	0.03	0.81	(3,053)	-96.7%	(0.78)	-96.7%	Decrease due to 2022 Surplus Carryover to offset Requisition
1.405	JDF EA - Community Parks	201,123	199,051	50.69	50.96	2,072	1.0%	(0.27)	-0.5%	Increase due to 2023 cost of living adjustment
1.913	Fire Dispatch	44,005	36,118	11.09	9.25	7,887	21.8%	1.84	20.0%	Increase related to change in assessment values
1.921	Regional CREST Contribution	22,034	23,091	5.55	5.91	(1,057)	-4.6%	(0.36)	-6.1%	Decrease related to change in assessment values
CRHD	Capital Regional Hospital District	462,640	466,986	116.61	119.56	(4,346)	-0.9%	(2.95)	-2.5%	Decrease related to change in assessment values
	Other <\$1,000	1,341,979	1,344,290	339.75	345.69	(2,311)	-0.2%	(5.94)	-1.7%	
Total JDF Electoral Area		2,676,867	2,657,747	676.22	681.96	19,120	0.7%	(5.74)	-0.8%	
1.119	Vancouver Island Regional Library	341,091	331,760	98.09	97.07	9,331	2.8%	1.02	1.1%	Increase due to contribution payment requested by Society
1.121	Sooke Regional Museum	77,069	78,651	22.16	23.01	(1,581)	-2.0%	(0.85)	-3.7%	Decrease related to change in assessment values
1.350	Willis Point Fire Protection	147,810	145,282	618.91	610.78	2,528	1.7%	8.12	1.3%	Increase due to removing any Surplus Carryover to 2023 budget
1.353	Otter Point Fire Protection	565,858	554,473	512.56	507.84	11,384	2.1%	4.72	0.9%	Increase due to commission recommended operating costs increase
1.354	Malahat Fire Protection	66,352	67,560	713.64	726.62	(1,208)	-1.8%	(12.98)	-1.8%	Decrease due to 2022 Surplus Carryover to offset Requisition
1.358	Port Renfrew Fire Protection	100,716	99,111	250.25	256.78	1,605	1.6%	(6.53)	-2.5%	Decrease related to change in assessment values
1.408	JDF EA - Community Recreation	72,632	71,600	20.89	20.95	1,032	1.4%	(0.06)	-0.3%	Increase due to 2023 cost of living adjustment
2.682	Seagirt Water System Debt	97,650	-	1,135.47	0.00	97,650	NA	1,135.47	NA	New Service Establishment-Infrastructure Upgrade-Improvement District Conversion by Petition
2.691	Wilderness Mountain	61,900	66,701	763.96	823.21	(4,801)	-7.2%	(59.25)	-7.2%	Decrease due to commission recommended removing transfers to reserves
	Other <\$1,000	1,672,524	1,672,615			(91)	0.0%			
Total Local/Specified/Defined Services		3,203,602	3,087,752			115,850	3.8%			

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix A-3: Change in Requisition (2023 Final vs Provisional) by Cost Driver - Juan de Fuca
 (Requisition Change >±1,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg HH \$		Comments
			% Increase over 2022	\$ Requisition	% Increase over 2022	\$/HH	
Provisional - COW (CRD&CRHD)			2.8%	2,657,747	2.8%	681.96	
Change in Cost Apportionment	1.010	Legislative & General Government	-0.1%	(1,871)	-0.2%	(1.28)	
	1.280	Regional Parks	-0.1%	(2,555)	-0.3%	(1.76)	
	1.913	Fire Dispatch	0.3%	7,160	0.3%	1.66	
	CRHD	Capital Regional Hospital District	-0.2%	(4,238)	-0.4%	(2.92)	
		All JDF EA-wide services	-	-	-0.78%	(5.18)	Change in \$/Avg HH solely due to change in residential assessment
	Others	<+/-1,000	-0.2%	(4,763)	-0.4%	(2.77)	
		Subtotal	-0.2%	(6,266)	-1.8%	(12.24)	
Budget Changes	1.010	Legislative & General Government	0.5%	12,995	0.5%	3.33	Board Directed Initiatives-First Nation Relations, 2023 cost of living adjustment
	1.224	Community Health - Homeless Sec.	0.1%	2,711	0.1%	0.69	Board directed initiative - extend ACEH grant funding to 2023
	1.312	Regional Goose Management	0.1%	3,686	0.1%	0.94	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
	1.318	Building Inspection	0.2%	5,420	0.2%	1.39	2023 cost of living adjustment
	1.340	JDF Livestock Injury Compensation	-0.1%	(3,053)	-0.1%	(0.78)	2022 Surplus Carryover to offset Requisition
	1.405	JDF EA - Community Parks	0.1%	2,072	0.1%	0.53	2023 cost of living adjustment
	Others	<+/-1,000	0.1%	1,556	0.1%	0.40	Changes related to 2022 surplus/deficit, GILT and minor budget changes
		Subtotal	1.0%	25,386	1.0%	6.50	
Final - CRD&CRHD			3.6%	2,676,867	2.0%	676.22	
Change - Final over Provisional (COW)			0.7%	19,120	-0.8%	(5.74)	

*Requisition excludes Local/Specified/Defined area services.

**Appendix A-4: Capital Plan Summary Overview by Service - Juan de Fuca
 2023 Final**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	
1.318	Building Inspection	20,408	21,470				41,878			41,878				41,878
1.325	Community Planning	37,700			200,000		237,700			37,700	200,000			237,700
1.350	Willis Point Fire	8,970	580,000				588,970			586,000		2,970		588,970
1.353	Otter Point Fire	28,300		40,000			68,300			28,300		40,000		68,300
1.357	East Sooke Fire	33,295	300,000	10,000			343,295			316,295		27,000		343,295
1.358	Port Renfrew Fire	35,000					35,000			15,000		20,000		35,000
1.360	Shirley Fire Department	10,000					10,000			10,000				10,000
1.405	JDF EA Community Parks & Recreation				575,000	50,000	625,000				615,000	10,000		625,000
1.523	Port Renfrew Refuse Disposal				12,000		12,000					12,000		12,000
2.650	Port Renfrew Water	10,000			30,000		40,000					40,000		40,000
2.691	Wilderness Mountain Water Service				5,000		5,000	5,000						5,000
3.850	Port Renfrew Sewer				100,000		100,000				90,000	10,000		100,000
Total		183,673	901,470	50,000	922,000	50,000	2,107,143	5,000	-	1,035,173	905,000	161,970	-	2,107,143

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix A-5: Change in Capital Plan (2023 Final vs Provisional) - Juan de Fuca

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.350	Otter Point Fire	Handicap access	8,000	-	(8,000)	Moved from 2023 to 2027
		Hall Paint	5,000	-	(5,000)	No longer required
		Hose	6,000	-	(6,000)	Moved from 2023 to 2027
		Emergency exit	5,000	-	(5,000)	Moved from 2023 to 2027
		Paving entrance for hall	15,030	2,970	(12,060)	Project started in 2022; extra funding added to complete in 2023
		Auto Extrication Equipment	60,000	-	(60,000)	No longer required
		Engine 2 replacement	650,000	580,000	(70,000)	Revised budgeted spending in 2023
		Referendum or AAP - Borrowing for Engine 2 replacement	10,000	-	(10,000)	MFA Borrowing no longer required
1.357	East Sooke Fire	Tender 2	150,000	300,000	150,000	Revised budgeted spending in 2023
		Tablet - trial	-	5,000	5,000	Trucks be equipped with tablets for up to date incident information
		East Sooke Community Hall capital projects	10,500	12,000	1,500	Revised budgeted spending in 2023
1.358	Port Renfrew Fire	Repelling package	10,000	-	(10,000)	Project occurred; no carryforward to 2023
		Protective clothing	10,000	-	(10,000)	Project occurred; no carryforward to 2023
		Telecommunications Pagers and Satellite Phones	13,000	-	(13,000)	Project occurred; no carryforward to 2023
		Rescue Truck Improvements	-	15,000	15,000	Enhanced Fire Suppression Capability
		Training Facility	-	10,000	10,000	New Sea Can
		Firehall Exterior Maintenance	-	10,000	10,000	Upgrading wood cladding/ staining
1.377	JDF Search and Rescue	Vehicle replacement	-	92,000	92,000	Vehicle replacement
1.405	JDF EA Community Parks	Starlink WiFi -Port Renfrew Community Centre	15,000	-	(15,000)	No longer required
		Trail Construction Admirals Forest Park	20,000	40,000	20,000	\$20,000 advanced from 2024 to 2023
		Trail and Park remediation Butler Park	20,000	45,000	25,000	Revised budgeted spending in 2023
		Fencing for Storage Compound	5,000	10,000	5,000	Revised budgeted spending in 2023
		Lot 64 Trail Construction	-	50,000	50,000	Trail construction linking the tennis court with the Marina trail
2.650	Port Renfrew Water	Supply System Replacement Design	100,000	-	(100,000)	Moved from 2023 to 2024
		Replace Watermain on Wickanninish Road	-	30,000	30,000	Required replacement for watermain in deteriorated condition
2.691	Wilderness Mountain Water	Alternative Approval Process	15,000	-	(15,000)	No longer required
		Water Treatment Plant Conceptual Design	-	5,000	5,000	Capital on hand, carryforward from 2022 to 2023
3.850	Port Renfrew Sewer	Genset Upgrade	50,000	100,000	50,000	Revised budgeted spending in 2023
		Alternative Approval Process	15,000	-	(15,000)	Moved from 2023 to 2024
Total Changes - Juan de Fuca			1,192,530	1,306,970	114,440	

Electoral Areas Committee - March 13, 2023
2023 Final Electoral Area Budget Review

Appendix B-1: Requisition Summary - Salt Spring Island

Electoral Area Salt Spring Island	Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Change in Requisition		Change in cost per avg household/Parcel	
	Final 2023	2022	Final 2023	2022	\$	%	\$	%
1.010 Legislative & General Government	396,663	60.07	362,408	54.69	34,256	9.5%	5.39	9.8%
1.101 G.I.S.	4,429	0.67	4,135	0.62	294	7.1%	0.05	7.5%
1.112 Regional Grant in Aid	516	0.08	-	-	516	100.0%	0.08	0.0%
1.224 Community Health - Homeless Sec.	21,490	3.25	20,941	3.16	549	2.6%	0.09	3.0%
1.280 Regional Parks	549,050	83.15	531,796	80.25	17,253	3.2%	2.90	3.6%
1.280A Regional Parks - Land Acquisition	-	-	2,753	0.42	(2,753)	-100.0%	(0.42)	-100.0%
1.309 Climate Action and Adaptation	52,740	7.99	44,223	6.67	8,517	19.3%	1.31	19.7%
1.310 Land Banking & Housing	51,733	7.83	49,710	7.50	2,023	4.1%	0.33	4.4%
1.312 Regional Goose Management	7,298	1.11	-	-	7,298	100.0%	1.11	0.0%
1.324 Regional Planning Service	42,260	6.40	41,078	6.20	1,182	2.9%	0.20	3.2%
1.335 Geo-Spatial Referencing System	5,584	0.85	5,449	0.82	135	2.5%	0.02	2.8%
1.374 Regional Emergency Program Support	4,246	0.64	4,153	0.63	93	2.2%	0.02	2.6%
1.375 Hazardous Material Incident Response	10,284	1.56	10,174	1.54	111	1.1%	0.02	1.5%
1.911 Call Answer	4,907	0.74	5,033	0.76	(126)	-2.5%	(0.02)	-2.2%
1.921 Regional CREST Contribution	46,119	6.98	47,812	7.22	(1,693)	-3.5%	(0.23)	-3.2%
Total Regional	\$1,197,320	\$181.33	\$1,129,666	\$170.47	\$67,654	6.0%	\$10.86	6.4%
1.230 Traffic Safety Commission	2,624	0.40	2,618	0.40	7	0.3%	0.00	0.6%
1.311 Regional Housing Trust Fund	37,012	5.61	35,984	5.43	1,028	2.9%	0.18	3.2%
1.313 Animal Care Services	128,396	19.45	125,243	18.90	3,154	2.5%	0.55	2.9%
1.913 Fire Dispatch	56,142	8.50	74,842	11.29	(18,700)	-25.0%	(2.79)	-24.7%
Total Sub-Regional	\$224,174	\$33.95	\$238,686	\$36.02	(\$14,512)	-6.1%	(\$2.07)	-5.7%
1.103 Elections	28,118	4.26	28,132	4.25	(14)	-0.1%	0.01	0.3%
1.104 U.B.C.M.	5,325	0.81	5,164	0.78	161	3.1%	0.03	3.5%
1.318 Building Inspection	216,705	32.82	199,891	30.16	16,814	8.4%	2.66	8.8%
1.320 Noise Control	18,042	2.73	17,493	2.64	549	3.1%	0.09	3.5%
1.322 Nuisances & Unsightly Premises	24,106	3.65	23,375	3.53	732	3.1%	0.12	3.5%
1.372 Electoral Area Emergency Program	68,447	10.37	65,114	9.83	3,333	5.1%	0.54	5.5%
Total Joint Electoral Area	\$360,742	\$54.63	\$339,168	\$51.18	\$21,574	6.4%	\$3.45	6.7%
1.111 Electoral Area Admin Exp-SSI	622,011	94.20	517,490	78.09	104,521	20.2%	16.11	20.6%
1.116 Grants in Aid - Salt Spring Island	21,558	3.26	50,056	7.55	(28,498)	-56.9%	(4.29)	-56.8%
1.124 SSI Economic Development Commission	95,958	14.53	98,237	14.82	(2,279)	-2.3%	(0.29)	-2.0%
1.141 Salt Spring Island Public Library	675,683	102.33	663,620	100.14	12,063	1.8%	2.19	2.2%
1.236 Salt Spring Island Fernwood Dock	15,888	3.49	25,679	5.64	(9,791)	-38.1%	(2.15)	-38.1%
1.238A Community Transit (S.S.I.)	261,262	39.57	194,711	29.38	66,551	34.2%	10.18	34.7%
1.238B Community Transportation (S.S.I.)	147,826	22.39	171,045	25.81	(23,219)	-13.6%	(3.42)	-13.3%
1.299 Salt Spring Island Arts	123,090	18.64	121,677	18.36	1,413	1.2%	0.28	1.5%
1.316 SSI House Numbering	9,871	1.49	9,586	1.45	285	3.0%	0.05	3.3%
1.342 SSI Livestock Injury Compensation	105	0.02	3,150	0.48	(3,045)	100.0%	(0.46)	-96.7%
1.371 S.S.I. Emergency Program	126,745	19.20	127,913	19.30	(1,168)	-0.9%	(0.11)	-0.6%
1.378 SSI Search and Rescue	25,704	3.89	24,955	3.77	749	3.0%	0.13	3.4%
1.455 Salt Spring Island Community Parks	584,647	88.54	458,072	69.12	126,575	27.6%	19.42	28.1%
1.458 Salt Spring Island Community Rec	77,640	11.76	54,582	8.24	23,058	42.2%	3.52	42.8%
1.459 Salt Spring Island Park, Land & Rec Prog	1,614,486	244.51	1,548,095	233.61	66,391	4.3%	10.90	4.7%
1.535 Stormwater Quality Management - S.S.I.	23,778	3.60	27,940	4.22	(4,162)	-14.9%	(0.62)	-14.6%
1.925 Emergency Comm - Crest - S.S.I.	144,675	21.91	142,827	21.55	1,848	1.3%	0.36	1.7%
3.705 S.S.I. Liquid Waste Disposal	376,975	64.70	375,768	64.50	1,207	0.3%	0.21	0.3%
Total SSI Electoral Area	\$4,947,902	\$758.04	\$4,615,403	\$706.03	\$332,499	7.2%	\$52.00	7.4%
Total Capital Regional District	\$6,730,138	\$1,027.95	\$6,322,923	\$963.70	\$407,214	6.4%	\$64.25	6.7%
CRHD Capital Regional Hospital District	910,790	137.94	910,629	\$137.42	161	0.0%	0.52	0.4%
Total CRD and CRHD	\$7,640,928	\$1,165.89	\$7,233,552	\$1,101.12	\$407,375	5.6%	\$64.77	5.9%

Average residential assessment - 2023/2022 **\$1,100,599** **\$977,176**

Major Impacts (Changes in \$/Avg HH >+/-\$.100)

	Change in Requisition		Change in Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	34,256	0.5%	5.39	0.5%
Regional Parks	17,253	0.2%	2.90	0.3%
Climate Action and Adaptation	8,517	0.1%	1.31	0.1%
Regional Goose Management	7,298	0.1%	1.11	0.1%
SUB-REGIONAL				
Fire Dispatch	(18,700)	-0.3%	(2.79)	-0.3%
JOINT EA				
Building Inspection	16,814	0.2%	2.66	0.2%
SSI EA				
Electoral Area Admin Exp-SSI	104,521	1.4%	16.11	1.5%
Grants in Aid - Salt Spring Island	(28,498)	-0.4%	(4.29)	-0.4%
Salt Spring Island Public Library	12,063	0.2%	2.19	0.2%
Salt Spring Island Fernwood Dock	(9,791)	-0.1%	(2.15)	-0.2%
Community Transit (S.S.I.)	66,551	0.9%	10.18	0.9%
Community Transportation (S.S.I.)	(23,219)	-0.3%	(3.42)	-0.3%
Salt Spring Island Community Parks	126,575	1.7%	19.42	1.8%
Salt Spring Island Community Rec	23,058	0.3%	3.52	0.3%
Salt Spring Island Park, Land & Rec Prog	66,391	0.9%	10.90	1.0%
Capital Regional Hospital District	161	0.0%	0.52	0.0%
Other	4,126	0.1%	\$1.22	0.1%
Total	407,375	5.6%	\$64.77	5.9%

Salt Spring Island Local/Specified/Defined Services		Cost per Avg.		Cost per Avg.		Change in Requisition		Change in cost per avg household/Parcel	
		Final 2023	Res Asst/ Parcel	2022	Res Asst/ Parcel	\$	%	\$	%
1.234	Salt Spring Island Street Lighting	27,842	4.33	26,668	4.13	1,174	4.4%	0.20	4.8%
2.620	SSI Highland Water System	31,795	132.97	30,832	128.95	963	3.1%	4.03	3.1%
2.621	Highland / Fernwood Water - SSI	75,000	237.06	75,000	237.06	-	0.0%	-	0.0%
2.624	Beddis Water	80,318	604.77	74,960	564.43	5,358	7.1%	40.34	7.1%
2.626	Fulford Water	50,212	409.06	47,500	386.97	2,712	5.7%	22.09	5.7%
2.628	Cedar Lane Water	16,200	307.96	15,000	285.14	1,200	8.0%	22.81	8.0%
2.660	Fernwood Water	14,658	182.82	14,413	179.76	245	1.7%	3.06	1.7%
3.755	Regional Source Control - Maliview Estates / Ganges Sewer	6,359	4.88	6,588	16.06	(229)	-3.5%	(11.18)	-69.6%
3.810	Ganges Sewer	59,891	148.17	58,147	143.86	1,744	3.0%	4.31	3.0%
3.820	Maliview Estates Sewer System	4,900	52.03	4,760	50.54	140	2.9%	1.50	3.0%
Total Local/Specified/Defined Services		367,175		353,868		13,307			

Average residential assessment - 2023/2022

\$1,100,599

\$977,176

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix B2: SSI - Change in Requisition from Provisional to Final - Budget Review 2023

**Change in Requisition (2023 Final vs Provisional) - Salt Spring Island
 (Requisition Changes > \$1,000) by Services**

Electoral Area Salt Spring Island	2023 Requisition \$		2023 Per Avg HH \$		Requisition Change		Per Avg HH Change		Requisition Change Comments
	Final	Provisional cow	Final	Provisional cow	Final vs Provisional \$	%	Final vs Provisional \$	%	
1.010 Legislative & General Government	396,663	371,322	60.07	56.03	25,341	6.8%	4.04	7.2%	Board directed initiative - First Nations Relations, 2023 cost of living adjustment
1.111 Electoral Area Admin Exp-SSI	622,011	536,447	94.20	80.95	85,564	16.0%	13.25	16.4%	Local Community Commission (LCC) Costs as result of 2022 successful referendum
1.116 Grants in Aid - Salt Spring Island	21,558	36,558	3.26	5.52	(15,000)	-41.0%	(2.25)	-40.8%	One-time reduction of grants in aid (GIA) budget to mitigate Requisition
1.124 SSI Economic Development Commission	95,958	121,721	14.53	18.37	(25,763)	-21.2%	(3.84)	-20.9%	Decrease due to removal of Economic Development Coordinator (EDC) costs
1.141 Salt Spring Island Public Library	675,683	685,683	102.33	103.47	(10,000)	-1.5%	(1.14)	-1.1%	One-time reduction of reserve transfers to mitigate Requisition
1.224 Community Health - Homeless Sec.	21,490	16,199	3.25	2.44	5,291	32.7%	0.81	33.1%	Board directed initiative - extend ACEH grant funding to 2023
1.236 Salt Spring Island Fernwood Dock	15,888	25,888	3.49	5.69	(10,000)	-38.6%	(2.20)	-38.6%	One-time reduction of reserve transfers to mitigate Requisition
1.238A Community Transit (S.S.I.)	261,262	223,600	39.57	33.74	37,662	16.8%	5.83	17.3%	BC Transit budget net increase to be recovered by Requisition
1.238B Community Transportation (S.S.I.)	147,826	162,826	22.39	24.57	(15,000)	-9.2%	(2.18)	-8.9%	One-time reduction of reserve transfers to mitigate Requisition
1.280 Regional Parks	549,050	547,792	83.15	82.66	1,257	0.2%	0.49	0.6%	Small increase due to PILT/GILT adjustments
1.309 Climate Action and Adaptation	52,740	54,046	7.99	8.16	(1,306)	-2.4%	(0.17)	-2.1%	Decrease related to change in assessment values
1.312 Regional Goose Management	7,298	0	1.11	0	7,298	NA	1.11	NA	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
1.318 Building Inspection	216,705	205,887	32.82	31.07	10,817	5.3%	1.75	5.6%	Increase due to 2023 costs of living adjustments
1.342 SSI Livestock Injury Compensation	105	3,158	0.02	0.48	(3,053)	-96.7%	(0.46)	-96.7%	Decrease due to 2022 Surplus Carryover to offset Requisition
1.372 Electoral Area Emergency Program	68,447	67,068	10.37	10.12	1,379	2.1%	0.25	2.4%	Increase due to 2023 cost of living adjustment, partially recovered by Requisition
1.455 Salt Spring Island Community Parks	584,647	548,862	88.54	82.82	35,785	6.5%	5.72	6.9%	Increase due to 2022 Deficit Carryover to be recovered by Requisition
1.458 Salt Spring Island Community Rec	77,640	60,330	11.76	9.10	17,310	28.7%	2.65	29.2%	Increase due to 2022 Deficit Carryover to be recovered by Requisition
1.459 Salt Spring Island Park, Land & Rec Prog	1,614,486	1,574,097	244.51	237.54	40,389	2.6%	6.97	2.9%	Increase due to 2022 Deficit Carryover to be recovered by Requisition
1.913 Fire Dispatch	56,142	77,030	8.50	11.62	(20,888)	-27.1%	(3.12)	-26.9%	Decrease related to change in assessment values
1.921 Regional CREST Contribution	46,119	49,247	6.98	7.43	(3,128)	-6.4%	(0.45)	-6.0%	Decrease related to change in assessment values
1.925 Emergency Comm - Crest - S.S.I.	144,675	146,533	21.91	22.11	(1,858)	-1.3%	(0.20)	-0.9%	Decrease due to payment adjustment to CREST
3.705 S.S.I. Liquid Waste Disposal	376,975	386,975	64.70	66.42	(10,000)	-2.6%	(1.72)	-2.6%	One-time reduction of reserve transfers to mitigate Requisition
Other <\$1,000	1,587,561	1,587,801	240.43	239.60	(240)	0.0%	0.83	0.3%	
Total SSI Electoral Area	7,640,928	7,489,070	1,165.89	1,139.92	151,857	2.0%	25.96	2.3%	
2.624 Beddis Water	80,318	90,318	604.77	680.07	(10,000)	-11.1%	(75.30)	-11.1%	Reserve contribution decrease recommended by Commission
2.626 Fulford Water	50,212	48,925	409.06	398.58	1,287	2.6%	10.48	2.6%	Increase due to debt refinancing interest rate reset - MFA
All services <\$1,000	236,645	235,417			1,228	0.5%			
Total Local/Specified/Defined Services	367,175	374,660			(7,485)	-2.0%			

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix B-3: Change in Requisition (2023 Final vs Provisional) by Cost Driver - Salt Spring Island

(Requisition Change >±1,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg HH \$		Comments
			% Increase over 2022	\$ Requisition	% Increase over 2022	\$/HH	
Provisional - COW (CRD&CRHD)			3.5%	7,489,070	3.5%	1,139.92	
Change in Cost Apportionment	1.309	Climate Action and Adaptation	0.0%	(1,306)	0.0%	(0.17)	
	1.913	Fire Dispatch	-0.3%	(22,439)	-0.3%	(3.36)	
	1.921	Regional CREST Contribution	0.0%	(2,611)	0.0%	(0.37)	
		All SSI EA-wide services	-	-	0.23%	2.48	Change in \$/Avg HH solely due to change in residential assessment
		Others <+/-1,000	0.0%	(1,569)	0.1%	1.14	
		Subtotal	-0.4%	(27,925)	0.0%	(0.27)	
Budget Changes	1.010	Legislative & General Government	0.4%	25,347	0.3%	3.82	Board directed initiative - First Nations Relations, 2023 cost of living adjustment
	1.111	Electoral Area Admin Exp-SSI	1.2%	85,564	1.2%	12.91	Local Community Commission (LCC) Costs as result of 2022 successful referendum
	1.116	Grants in Aid - Salt Spring Island	-0.2%	(15,000)	-0.2%	(2.26)	One-time reduction of grants in aid (GIA) budget to mitigate Requisition
	1.124	SSI Economic Development Commission	-0.4%	(25,763)	-0.4%	(3.89)	Economic Development Coordinator (EDC) costs removed
	1.141	Salt Spring Island Public Library	-0.1%	(10,000)	-0.1%	(1.51)	One-time reduction of reserve transfers to mitigate Requisition
	1.224	Community Health - Homeless Sec.	0.1%	5,288	0.1%	0.80	Board directed initiative - extend ACEH grant funding to 2023
	1.236	Salt Spring Island Fernwood Dock	-0.1%	(10,000)	-0.2%	(2.20)	One-time reduction of reserve transfers to mitigate Requisition
	1.238A	Community Transit (S.S.I.)	0.5%	37,662	0.5%	5.68	BC Transit budget net increase to be recovered by Requisition
	1.238B	Community Transportation (S.S.I.)	-0.2%	(15,000)	-0.2%	(2.26)	One-time reduction of reserve transfers to mitigate Requisition
	1.280	Regional Parks	0.0%	1,196	0.0%	0.18	Due to PILT/GILT adjustments
	1.312	Regional Goose Management	0.1%	7,479	0.1%	1.13	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
	1.318	Building Inspection	0.1%	10,572	0.1%	1.60	2023 costs of living adjustment
	1.342	SSI Livestock Injury Compensation	0.0%	(3,053)	0.0%	(0.46)	2022 Surplus Carryover to offset Requisition
	1.372	Electoral Area Emergency Program	0.0%	1,301	0.0%	0.20	2023 cost of living adjustment, partially recovered by Requisition
	1.455	Salt Spring Island Community Parks	0.5%	35,785	0.5%	5.40	2022 Deficit Carryover to be recovered by Requisition
	1.458	Salt Spring Island Community Rec	0.2%	17,310	0.2%	2.61	2022 Deficit Carryover to be recovered by Requisition
	1.459	Salt Spring Island Park, Land & Rec Prog	0.6%	40,389	0.6%	6.09	2022 Deficit Carryover to be recovered by Requisition
	1.913	Fire Dispatch	0.0%	1,551	0.0%	0.23	Due to PILT/GILT adjustments
	1.925	Emergency Comm - Crest - S.S.I.	0.0%	(1,858)	0.0%	(0.28)	Payment adjustment to CREST
	3.705	S.S.I. Liquid Waste Disposal	-0.1%	(10,000)	-0.2%	(1.72)	One-time reduction of reserve transfers to mitigate Requisition
		Others <+/-1,000	0.0%	1,011	0.0%	0.15	Changes related to 2022 surplus/deficit, GILT and minor budget changes
		Subtotal	2.5%	179,782	2.4%	26.23	
Final - CRD&CRHD			5.6%	7,640,928	5.9%	1,165.89	
Change - Final over Provisional (COW)			2.0%	151,857	2.3%	25.96	

*Requisition excludes Local/Specified/Defined area services.

**Appendix B-4: Capital Plan Summary Overview by Service - Salt Spring Island
 2023 Final**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debt	Equipment Repl Fund	Grants	Capital Reserves	Other	
1.111	SSI Admin. Expenditures	17,900		8,000			25,900			25,900				25,900
1.141	SSI Public Library			10,000			10,000					10,000		10,000
1.236	SSI Small Craft Harbour (Fernwood Dock)				53,000		53,000					53,000		53,000
1.238A	Community Transit (SSI)				50,000		50,000					50,000		50,000
1.238B	Community Transportation (SSI)	45,000			330,000		375,000			200,000		175,000		375,000
1.318	Building Inspection	39,732	41,800				81,532			81,532				81,532
1.371	SSI Emergency Program	19,317					19,317		7,000			12,317		19,317
1.455	SSI Community Parks	30,000	75,000		340,000		445,000		30,000	305,000		110,000		445,000
1.458	SSI Community Recreation	10,000			30,000		40,000		5,000			35,000		40,000
1.459	SSI Park Land & Rec Programs	422,500	40,000	146,000	350,000	45,000	1,003,500			62,500	675,000	266,000		1,003,500
2.620	Highland Water (SSI)				70,000		70,000	70,000						70,000
2.621	Highland & Fernwood Water (SSI)	40,000			610,235		650,235	165,235		420,000		65,000		650,235
2.622	Cedars of Tuam Water (SSI)				270,000		270,000		92,000	178,000				270,000
2.624	Beddis Water (SSI)	176,600			115,000		291,600	126,600		112,000		53,000		291,600
2.626	Fulford Water (SSI)	66,100			270,000		336,100	70,000		260,000		6,100		336,100
2.628	Cedar Lane Water (SSI)	22,000			165,000		187,000		90,000	95,000		2,000		187,000
3.705	SSI Septage / Composting				35,000		35,000					35,000		35,000
3.810	Ganges Sewer Utility (SSI)		77,000		292,500		369,500	107,500		182,000		80,000		369,500
3.820	Maliview Sewer Utility (SSI)				2,330,000		2,330,000		341,000	1,989,000				2,330,000
Total		889,149	233,800	164,000	5,310,735	45,000	6,642,684	539,335	523,000	211,932	4,416,000	952,417	-	6,642,684

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix B-5: Change in Capital Plan (2023 Final vs Provisional) - Salt Spring Island

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.111	SSI Admin Expenditure	Leasehold Improvements	-	8,000	8,000	Leasehold Improvements
		Boardroom furniture replacement	-	9,000	9,000	Boardroom furniture replacement
1.238B	Community Transportation	Installation of Speed Boards	40,000	-	(40,000)	No longer required
1.455	SSI Community Parks	ERF for maintenance equipment	35,000	30,000	(5,000)	Revised budgeted spending in 2023
		Centennial Park Upgrades	-	200,000	200,000	Advanced from 2024 to 2023
		Linear Park Development	40,000	35,000	(5,000)	Revised budgeted spending in 2023
		New Maintenance Machinery	40,000	35,000	(5,000)	Revised budgeted spending in 2023
1.459	SSI Park Land & Rec Programs	Capital Repairs to Pool Building	90,000	56,000	(34,000)	Revised budgeted spending in 2023
		Sport Field Development	490,000	350,000	(140,000)	Revised budgeted spending in 2023
		Park Maintenance Facility	100,000	50,000	(50,000)	Revised budgeted spending in 2023
		Pool expansion	50,000	-	(50,000)	Moved from 2023 to 2024
		EV Charger	15,000	10,000	(5,000)	Revised budgeted spending in 2023
		Firehall Repurpose	50,000	15,000	(35,000)	Moved from 2023 to 2024
		Pool Mechanical - Heat Pumps	80,000	140,000	60,000	Revised budgeted spending in 2023
		SIMS Upgrades	-	40,000	40,000	Capital improvements to the Salt Spring Island Multi Space (SIMS)
2.621	Highland & Fernwood Water	Replace intake	-	106,235	106,235	Capital on hand, carryforward from 2022 to 2023
2.624	Beddis Water	Referendum or AAP - Funding for Future Projects	20,000	-	(20,000)	Moved from 2023 to 2024
		Beddis Intake and screen	-	126,600	126,600	Capital on hand, carryforward from 2022 to 2023
		Install Inline Strainers	-	11,000	11,000	Advanced from 2026 to 2023
3.810	Ganges Sewer	Reclaimed Water Study	-	57,500	57,500	Advanced from 2025 to 2023
Total Changes - Salt Spring Island			1,050,000	1,279,335	229,335	

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix C-1: Requisition Summary - Southern Gulf Islands

Electoral Area Southern Gulf Islands	Cost per Avg. Res Asst/ Parcel		Cost per Avg. Res Asst/ Parcel		Change in Requisition		Change in cost per avg household/Parcel	
	Final 2023		2022		\$	%	\$	%
1.010 Legislative & General Government	301,288	43.87	274,492	39.95	26,796	9.8%	3.92	9.8%
1.101 G.I.S.	3,364	0.49	3,132	0.46	232	7.4%	0.03	7.5%
1.112 Regional Grant in Aid	392	0.06	-	-	392	100.0%	0.06	100.0%
1.224 Community Health - Homeless Sec.	16,323	2.38	15,861	2.31	462	2.9%	0.07	3.0%
1.280 Regional Parks	417,034	60.72	402,789	58.62	14,245	3.5%	2.10	3.6%
1.280A Regional Parks - Land Acquisition	-	-	2,085	0.30	(2,085)	-100.0%	(0.30)	-100.0%
1.309 Climate Action and Adaptation	33,005	4.81	26,899	3.92	6,105	22.7%	0.89	22.7%
1.310 Land Banking & Housing	39,294	5.72	37,651	5.48	1,643	4.4%	0.24	4.4%
1.312 Regional Goose Management	4,567	0.67	-	-	4,567	100.0%	0.67	100.0%
1.324 Regional Planning Service	32,099	4.67	31,113	4.53	986	3.2%	0.15	3.2%
1.335 Geo-Spatial Referencing System	4,241	0.62	4,127	0.60	114	2.8%	0.02	2.8%
1.374 Regional Emergency Program Support	2,657	0.39	2,526	0.37	131	5.2%	0.02	5.2%
1.375 Hazardous Material Incident Response	6,436	0.94	6,188	0.90	248	4.0%	0.04	4.0%
1.911 Call Answer	2,235	0.33	2,157	0.31	78	3.6%	0.01	3.7%
1.921 Regional CREST Contribution	21,009	3.06	20,490	2.98	518	2.5%	0.08	2.6%
Total Regional	\$883,944	\$128.71	\$829,512	\$120.73	\$54,433	6.6%	\$7.98	6.6%
1.230 Traffic Safety Commission	1,993	0.29	1,983	0.29	11	0.5%	0.00	0.6%
1.297 Arts Grants	25,995	3.78	24,881	3.62	1,115	4.5%	0.16	4.5%
1.311 Regional Housing Trust Fund	23,091	3.36	21,803	3.17	1,288	5.9%	0.19	6.0%
1.313 Animal Care Services	97,524	14.20	94,860	13.81	2,664	2.8%	0.39	2.9%
1.913 Fire Dispatch	56,307	8.20	32,074	4.67	24,232	75.6%	3.53	75.6%
Total Sub-Regional	\$204,911	\$29.84	\$175,601	\$25.56	\$29,310	16.7%	\$4.28	16.7%
1.103 Elections	21,357	3.11	21,307	3.10	50	0.2%	0.01	0.3%
1.104 U.B.C.M.	4,044	0.59	3,911	0.57	133	3.4%	0.02	3.5%
1.318 Building Inspection	164,599	23.97	151,400	22.04	13,199	8.7%	1.93	8.8%
1.320 Noise Control	13,704	2.00	13,250	1.93	454	3.4%	0.07	3.5%
1.322 Nuisances & Unsightly Premises	18,310	2.67	17,704	2.58	606	3.4%	0.09	3.5%
1.372 Electoral Area Emergency Program	51,989	7.57	49,318	7.18	2,671	5.4%	0.39	5.5%
Total Joint Electoral Area	\$274,004	\$39.90	\$256,890	\$37.39	\$17,114	6.7%	\$2.51	6.7%
1.110 Electoral Area Admin Exp-SGI	400,086	58.25	388,379	56.53	11,707	3.0%	1.73	3.1%
1.117 Grants in Aid - Southern Gulf Islands	105,004	15.29	104,585	15.22	419	0.4%	0.07	0.4%
1.125 SGI Economic Development Commission	121,426	17.68	119,047	17.33	2,379	2.0%	0.35	2.0%
1.138 Southern Gulf Islands - Public Library	235,946	34.35	229,073	33.34	6,873	3.0%	1.01	3.0%
1.235 SGI Small Craft Harbour Facilities	309,533	51.03	301,288	49.67	8,245	2.7%	1.36	2.7%
1.314 SGI House Numbering	9,612	1.40	9,335	1.36	277	3.0%	0.04	3.0%
1.341 SGI Livestock Injury Compensation	71	0.01	3,150	0.46	(3,079)	-97.7%	(0.45)	-97.7%
1.373 Southern Gulf Islands. Emergency Program	247,378	36.02	247,378	36.00	-	0.0%	0.01	0.0%
1.533 Stormwater Quality Management - Southern Gulf Is.	39,808	5.80	38,699	5.63	1,109	2.9%	0.16	2.9%
1.923 Emergency Comm - Crest - S.G.I.	179,709	26.17	177,612	25.85	2,097	1.2%	0.32	1.2%
Total SGI Electoral Area	\$1,648,573	\$246.00	\$1,618,546	\$241.39	\$30,027	1.9%	\$4.61	1.9%
Total Capital Regional District	\$3,011,432	\$444.43	\$2,880,548	\$425.06	\$130,884	4.5%	\$19.37	4.6%
CRHD Capital Regional Hospital District	691,796	100.73	689,722	100.38	2,075	0.3%	0.34	0.3%
Total CRD and CRHD	\$3,703,228	\$545.16	\$3,570,270	\$525.45	\$132,958	3.7%	\$19.71	3.8%

Average residential assessment - 2023/2022

\$803,714

\$713,841

Major Impacts (Changes in \$/Avg HH >+/- \$1.00)

	Change in Requisition		Change in Avg HH	
	\$	%	\$	%
REGIONAL				
Legislative & General Government	26,796	0.8%	3.92	0.7%
Regional Parks	14,245	0.4%	2.10	0.4%
SUB-REGIONAL				
Fire Dispatch	24,232	0.7%	3.53	0.7%
JOINT EA				
Building Inspection	13,199	0.4%	1.93	0.4%
SGI EA				
Electoral Area Admin Exp-SGI	11,707	0.3%	1.73	0.3%
Southern Gulf Islands - Public Library	6,873	0.2%	1.01	0.2%
SGI Small Craft Harbour Facilities	8,245	0.2%	1.36	0.3%
Capital Regional Hospital District				
	2,075	0.1%	0.34	0.1%
Other	25,586	0.7%	\$3.79	0.7%
Total	132,958	3.7%	\$19.71	3.8%

Southern Gulf Islands Local/Specified/Defined Services		Cost per Avg.		Cost per Avg.		Change in Requisition		Change in cost per avg household/Parcel	
		Final 2023	Res Asst/ Parcel	2022	Res Asst/ Parcel	\$	%	\$	%
1.137	Galiano Island Community Use Building	64,770	42.55	62,929	41.54	1,841	2.9%	1.01	2.4%
1.170	Gossip Island Electric Power Supply	63,455	1,198.16	56,585	1,068.44	6,870	12.1%	129.72	12.1%
1.227	Saturna Island Medical Clinic	23,171	35.93	31,389	48.43	(8,218)	-26.2%	(12.49)	-25.8%
1.228	Galiano Health Service	139,686	91.76	135,596	89.50	4,090	3.0%	2.26	2.5%
1.229	Pender Islands Health Care Centre	232,862	93.32	225,987	90.58	6,875	3.0%	2.74	3.0%
1.352	South Galiano Fire Protection	602,390	655.08	491,705	538.10	110,684	22.5%	116.97	21.7%
1.356	Pender Fire Protection	1,171,795	472.07	1,091,973	439.97	79,822	7.3%	32.10	7.3%
1.359	N. Galiano Fire Protection	231,769	576.27	206,437	513.28	25,333	12.3%	62.99	12.3%
1.363	Saturna Is. Fire Protection	256,273	396.63	177,796	273.01	78,477	44.1%	122.62	44.9%
1.465	Saturna Is Community Parks	25,680	39.64	23,323	35.81	2,357	10.1%	3.83	10.7%
1.468	Saturna Is Community Recreation	13,676	21.11	9,891	15.19	3,785	38.3%	5.92	39.0%
1.475	Mayne Is Community Parks	93,012	54.54	90,403	53.10	2,609	2.9%	1.44	2.7%
1.478	Mayne Is Community Rec	35,740	20.96	34,890	20.49	850	2.4%	0.46	2.3%
1.485	N & S Pender Community Parks	167,354	66.88	163,654	65.41	3,700	2.3%	1.47	2.2%
1.488	N & S Pender Community Rec	67,240	26.87	65,283	26.09	1,957	3.0%	0.78	3.0%
1.495	Galiano Parks	107,562	81.69	94,724	72.34	12,838	13.6%	9.35	12.9%
1.498	Galiano Community Recreation	38,317	29.10	37,427	28.58	890	2.4%	0.52	1.8%
2.630	Magic Lakes Estate Water System	580,000	498.12	579,148	497.39	852	0.1%	0.73	0.1%
2.640	Lyall Harbour/Boot Cove Water	133,030	784.28	131,060	772.67	1,970	1.5%	11.61	1.5%
2.642	Skana Water	25,680	353.05	24,000	329.95	1,680	7.0%	23.10	7.0%
2.665	Sticks Allison Water	5,100	141.26	5,000	138.49	100	2.0%	2.77	2.0%
2.667	Surfside Park Estates Water	23,790	227.11	23,100	220.52	690	3.0%	6.59	3.0%
3.755	Regional Source Control - Magic Lake Estates	4,498	6.33	3,866	5.44	632	16.4%	0.89	16.3%
3.830	Magic Lake Estates Sewer System	586,010	851.49	586,010	851.49	-	0.0%	-	0.0%
3.830D	Magic Lake Estates Sewer Debt	234,106	136.55	211,616	123.43	22,490	10.6%	13.12	10.6%
Total Local/Specified/Defined Services		4,926,967		4,563,792		363,175			

Average residential assessment - 2023/2022

\$803,714

\$713,841

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix C2: SGI - Change in Requisition from Provisional to Final - Budget Review 2023

**Change in Requisition (2023 Final vs Provisional) - Southern Gulf Islands
 (Requisition Changes > \$1,000) by Services**

Electoral Area Southern Gulf Islands	2023 Requisition \$		2023 Per Avg HH \$		Requisition Change		Per Avg HH Change		Requisition Change Comments
	Final	Provisional COW	Final	Provisional COW	Final vs Provisional \$	%	Final vs Provisional \$	%	
1.010 Legislative & General Government	301,288	281,244	43.87	40.93	20,044	7.1%	2.94	7.2%	Board directed initiative-First Nations Relations, 2023 cost of living adjustment
1.125 SGI Economic Development Commission	121,426	122,618	17.68	17.85	(1,192)	-1.0%	(0.17)	-0.9%	Decrease due to higher 2022 Surplus Carryover to offset Requisition
1.224 Community Health - Homeless Sec.	16,323	12,269	2.38	1.79	4,053	33.0%	0.59	33.1%	Board directed initiative - extend ACEH grant funding to 2023
1.280 Regional Parks	417,034	414,904	60.72	60.39	2,130	0.5%	0.33	0.6%	Increase related to change in assessment values
1.312 Regional Goose Management	4,567	-	0.67	-	4,567	0.0%	0.67	0.0%	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
1.318 Building Inspection	164,599	155,942	23.97	22.70	8,658	5.6%	1.27	5.6%	Increase due to 2023 cost of living adjustment
1.341 SGI Livestock Injury Compensation	71	3,158	0.01	0.46	(3,087)	-97.8%	(0.45)	-97.8%	Decrease due to 2022 Surplus Carryover to offset Requisition
1.372 Electoral Area Emergency Program	51,989	50,798	7.57	7.39	1,191	2.3%	0.18	2.4%	Increase due to 2023 cost of living adjustment
1.913 Fire Dispatch	56,307	33,012	8.20	4.80	23,295	70.6%	3.39	70.6%	Increase related to change in assessment values
1.923 Emergency Comm - Crest - S.G.I.	179,709	182,088	26.17	26.50	(2,379)	-1.3%	(0.34)	-1.3%	Decrease due to payment adjustment to CREST and Surplus Carryover to 2023
CRHD Capital Regional Hospital District	691,796	689,927	100.73	100.41	1,870	0.3%	0.31	0.3%	Increase related to change in assessment values
Other <\$1,000	1,698,119	1,696,358	253.21	252.87	1,761	0.1%	0.34	0.1%	
Total SGI Electoral Area	3,703,228	3,642,317	545.16	536.09	60,911	1.7%	9.07	1.7%	
1.170 Gossip Island Electric Power Supply	63,455	56,684	1,198.16	1,070.31	6,771	11.9%	127.85	11.9%	Increase due to debt refinancing interest rate reset - MFA
1.227 Saturna Island Medical Clinic	23,171	32,331	35.93	49.88	(9,160)	-28.3%	(13.95)	-28.0%	Decrease in contribution payment requested by Society
1.229 Pender Islands Health Care Centre	232,862	217,840	93.32	87.32	15,022	N/A	6.01	N/A	Increase in contribution payment requested by Society
1.352 South Galiano Fire Protection	602,390	578,378	655.08	632.96	24,011	4.2%	22.12	3.5%	New debt servicing costs for FireHail project and other operating costs requested by Society
1.356 Pender Fire Protection	1,171,795	1,121,867	472.07	452.01	49,928	4.5%	20.06	4.4%	Increase in operating costs and reserve fund transfers requested by Society
1.359 N. Galiano Fire Protection	231,769	211,489	576.27	525.84	20,281	9.6%	50.43	9.6%	Increase in Commission recommended operating costs
1.363 Saturna Is. Fire Protection	256,273	183,130	395.63	281.20	73,143	39.9%	114.43	40.7%	Contribution payment requested by Society for Medical Patient Transportation-Service Authority Expansion
1.465 Saturna Is Community Parks	25,680	23,825	39.64	36.58	1,855	7.8%	3.06	8.4%	Increase in Commission recommended operating costs
1.468 Saturna Is Community Recreation	13,676	9,996	21.11	15.35	3,680	36.8%	5.76	37.6%	Commission recommended increase in recreation program costs
1.495 Galiano Parks	107,562	97,561	81.69	74.51	10,001	10.3%	7.18	9.6%	Commission recommended increase in parks maintenance costs
2.642 Skana Water	25,680	24,480	353.05	336.55	1,200	4.9%	16.50	4.9%	Increase in operating costs and reserve fund transfers requested by Commission
3.830D Magic Lake Estates Sewer Debt	234,106	230,255	136.55	134.30	3,851	1.7%	2.25	1.7%	Increase due to 2022YE deficit carryover into 2023
Other <\$1,000	1,938,547	1,938,011			536	-98.9%			
Total Local/Specified/Defined Services	4,926,967	4,725,847			201,120	4.3%			

Electoral Areas Committee - March 13, 2023
 2023 Final Electoral Area Budget Review

Appendix C-3: Change in Requisition (2023 Final vs Provisional) by Cost Driver - Southern Gulf Islands

(Requisition Change >±1,000)

Cost Driver	Service	Service Name	Requisition \$		Requisition per Avg HH \$		Comments
			% Increase over 2022	\$ Requisition	% Increase over 2022	\$/HH	
Provisional - COW (CRD&CRHD)			2.0%	3,642,317	2.0%	536.09	
Change in Cost Apportionment	1.280	Regional Parks	0.0%	1,224	0.0%	0.20	Change in \$/Avg HH solely due to change in residential assessment
	1.913	Fire Dispatch	0.6%	22,630	0.6%	3.30	
	CRHD	Capital Regional Hospital District	0.1%	2,030	0.1%	0.34	
		All SGI EA-wide services	-	-	0.02%	0.08	
		Others <+/-1,000	0.1%	2,947	0.2%	0.48	
	<i>Subtotal</i>		0.8%	28,831	0.9%	4.40	
Budget Changes	1.010	Legislative & General Government	0.5%	19,198	0.5%	2.79	Board directed initiative - First Nations Relations, 2023 cost of living adjustment
	1.125	SGI Economic Development Commission	0.0%	(1,192)	0.0%	(0.17)	Higher 2022 Surplus Carryover to offset Requisition
	1.224	Community Health - Homeless Sec.	0.1%	4,005	0.1%	0.58	Board directed initiative - extend ACEH grant funding to 2023
	1.312	Regional Goose Management	0.1%	4,549	0.1%	0.66	New Service Establishment - Bylaw adopted by CRD Board on Feb 08, 2023
	1.318	Building Inspection	0.2%	8,008	0.2%	1.17	2023 costs of living adjustments
	1.341	SGI Livestock Injury Compensation	-0.1%	(3,087)	-0.1%	(0.45)	2022 Surplus Carryover to offset Requisition
	1.923	Emergency Comm - Crest - S.G.I.	-0.1%	(2,379)	-0.1%	(0.35)	Payment adjustment to CREST and Surplus Carryover to 2023
		Others <+/-1,000	0.1%	2,978	0.1%	0.43	Changes related to 2022 surplus/deficit, GILT and minor budget changes
	<i>Subtotal</i>		0.9%	32,080	0.9%	4.67	
Final - CRD&CRHD			3.7%	3,703,228	3.8%	545.16	
Change - Final over Provisional (COW)			1.7%	60,911	1.7%	9.07	

*Requisition excludes Local/Specified/Defined area services.

**Appendix C-4: Capital Plan Summary Overview by Service - Southern Gulf Islands
 2023 Final**

Service #	Service Name	CAPITAL EXPENDITURE					TOTAL	SOURCE OF FUNDING						TOTAL	
		Equipment	Vehicles	Buildings	Engineered Structures	Land		Capital Funds on Hand	Debenture Debt	Equipment Repl Fund	Grants	Capital Reserves	Other		
1.110	SGL Admin. Expenditures	4,000					4,000			4,000					4,000
1.137	Galiano Island Community Use Building			10,000			10,000						10,000		10,000
1.235	SGL Small Craft Harbour Facilities				761,000		761,000	506,000			30,000		225,000		761,000
1.318	Building Inspection	30,160	31,730				61,890			61,890					61,890
1.352	South Galiano Fire	15,000	185,000	40,000			240,000	40,000		200,000					240,000
1.356	Pender Island Fire	15,000	215,000	15,000			245,000			230,000			15,000		245,000
1.373	SGL Emergency Program	60,000					60,000						60,000		60,000
1.465	Saturna Island Community Parks				50,000		50,000						50,000		50,000
1.475	Mayne Island Community Parks			53,000	24,000		77,000				30,000		47,000		77,000
1.485	Pender Island Community Parks				179,810		297,990						179,810		179,810
1.495	Galiano Community Parks	5,000			35,000		40,000			5,000			35,000		40,000
2.630	Magic Lake Estates Water (Pender)	295,000			25,000		320,000	185,000			15,000		120,000		320,000
2.640	Lyll Harbour Boot Cove Water (Saturna)	66,000			350,000		416,000				335,000		23,000		416,000
2.642	Skana Water (Mayne)	75,000			80,000		155,000	65,000	75,000				15,000		155,000
2.665	Sticks Allison Water (Galiano)				5,000		5,000						5,000		5,000
2.667	Surfside Park Estates (Mayne)	25,000					25,000						25,000		25,000
3.830	Magic Lake Sewer Utility (Pender)				6,230,000		6,230,000	1,730,000			4,500,000				6,230,000
Total		590,160	431,730	118,000	7,739,810	-	8,997,880	2,526,000	133,000	500,890	4,910,000	809,810	-	-	8,879,700

Electoral Areas Committee - March 13, 2023
2023 Final Electoral Area Budget Review

Appendix C-5: Change in Capital Plan (2023 Final vs Provisional) - Southern Gulf Islands

Service	Service Name	Project Description	Amount \$			Comments
			Provisional	Final	Change	
1.235	SGI Small Craft Harbour Facilities	Piers Island Additional Float	-	157,000	157,000	Capital on hand, carryforward from 2022 to 2023
		Retreat Cove	160,000	-	(160,000)	Moved from 2023 to 2024
		Port Washington	-	189,000	189,000	Capital on hand, carryforward from 2022 to 2023
		Annual provisional: Dock Improvements	50,000	100,000	50,000	Revised budgeted spending in 2023
		Hope Bay	-	80,000	80,000	Capital on hand, carryforward from 2022 to 2023
		Miners Bay Wharfhead Deck Resurfacing	-	30,000	30,000	To replace failing decking at Miners Bay flagged as a safety hazard
1.352	South Galiano Fire	South Galiano Fire Hall Construction	-	40,000	40,000	Carryforward from 2022 to 2023 + Revised budget spending in 2023
		Replace firehose	2,800	5,000	2,200	Revised budgeted spending in 2023
		Replace Engine 1, F00858	-	185,000	185,000	Advanced from 2024 to 2023 as purchase retainer
1.475	Mayne Island Community Parks	Miners Bay washrooms	4,000	-	(4,000)	Project occurred; no carryforward to 2023
		Fitness Circuit	10,000	50,000	40,000	Revised budgeted spending in 2023
		Miners Bay Christmas Lights	5,000	-	(5,000)	Project occurred; no carryforward to 2023
		Recycling Centre	2,000	-	(2,000)	Project occurred; no carryforward to 2023
		Adachi Pavilion Pergola	-	7,000	7,000	Rebuild pergola at Adachi Pavilion due to rot
		Japanese Memorial Garden Torii Gate	-	5,000	5,000	Replace foundation and reinstall Torii Gate at JMG
		Vulture Ridge Summit	-	2,000	2,000	Safety and landscaping improvement at Vulture Ridge Summit
		Miners Bay parking wall	2,000	-	(2,000)	Moved from 2023 to 2024
1.485	Pender Island Community Parks	Dog Park	42,500	35,000	(7,500)	Revised budgeted spending in 2023
		Magic Lake Park upgrades	30,700	22,500	(8,200)	Revised budgeted spending in 2023
		Shingle Bay Improvements	87,690	5,000	(82,690)	Moved from 2023 to 2024-2026
		Thieves Bay Improvements	56,000	57,310	1,310	Revised budgeted spending in 2023
		Various Trail Development	28,450	60,000	31,550	Budget revised to include various trails improvement/development
		Disc Park T box improvements	10,000	-	(10,000)	Moved from 2023 to 2024
		Roller Rink/ Pickle Ball Court Refurbishment	18,950	-	(18,950)	Moved from 2023 to 2024
		Soccer Field resurfacing	23,700	-	(23,700)	Moved from 2023 to 2024
1.495	Galiano Community Parks	Zayer Shore Access	2,000	-	(2,000)	No longer required
		Asset Management	2,000	4,000	2,000	Revised budgeted spending in 2023
		Zuker-Georgeson Shore Access Restoration	-	9,000	9,000	Project initiated in 2021; extra funding required to complete
		Shaw Landing Access Improvement for Mobility Impaired	4,500	-	(4,500)	No longer required
		Study to construct Viewpoint at Graham	1,000	-	(1,000)	Moved from 2023 to 2024
		Upgrade to Matthews Beach Access	5,000	15,000	10,000	Revised budgeted spending in 2023
		GIPRC Equipment and Tools Purchase	-	5,000	5,000	New budget line added to replace equipment
2.630	Magic Lake Water	Design/Construction Buck & Magic Lake adjustable Intakes	-	185,000	185,000	Capital on hand, carryforward from 2022 to 2023
		EV Charging Station	7,500	20,000	12,500	Revised budgeted spending in 2023
		SCADA and Radio Communication Upgrades	-	90,000	90,000	Replace SCADA Communication infrastructure with modern radio system
2.640	Lyall Harbour Water	Dam Improvement and Regulatory Requirements	-	335,000	335,000	Capital on hand, carryforward from 2022 to 2023
2.642	Skana Water	Well #8 Upgrade	-	25,000	25,000	Capital on hand, carryforward from 2022 to 2023
3.830	Magic Lake Sewer	EV Charging Station	7,500	-	(7,500)	No longer required
Total Changes - Southern Gulf Islands			563,290	1,717,810	1,154,520	

Electoral Areas Committee - March 13, 2023

2023 Final Electoral Area Budget Review

Appendix D: Assessment Data - Electoral Area

Juan de Fuca	2023	2022	Change	% Change
Total Converted Assessment	369,143,239	331,978,346	37,164,893	11.2% *
Residential Folios	3,246	3,203	43	1.3%
Average Residential Assessment	930,456	849,943	80,513	9.5%

Salt Spring Island	2023	2022	Change	% Change
Total Converted Assessment	726,724,736	647,554,560	79,170,176	12.2% *
Residential Folios	6,134	6,108	26	0.4%
Average Residential Assessment	1,100,599	977,176	123,423	12.6%

Southern Gulf Island	2023	2022	Change	% Change
Total Converted Assessment	551,988,342	490,465,703	61,522,639	12.5% *
Residential Folios	6,572	6,569	3	0.0%
Average Residential Assessment	803,714	713,841	89,873	12.6%

*Regional average increase is **12.2%** in 2023 over 2022

Converted Assessments: Converted assessments are the result of a standard calculation prescribed under the Community Charter B.C. Reg 371/2003, which totals the net taxable value of land and improvements multiplied by their respective property class ratio.

