

100 – General Government

The role of the General Government function is to cover regional administrative expenditures for the CVRD. Expenditure categories include Board, Executive Office, Legislative Services, General Manager Corporate Services, Communications, Administrative Services, Finance, Human Resources, Information Technology, Liability Insurance, and GIS. The function is primarily funded through requisition as well as cost recovery by way of the General Government Allocation.

100 - GENERAL GOVERNMENT

TOTAL REQUISITION

4,326,028

STATUTORY LIMITATION:

NONE

BASIS OF APPORTIONMENT:

ASSESSMENTS TAXABLE FOR HOSPITAL PURPOSES FOR ALL AREAS

PARTICIPATING AREAS:	FIGURES USED FOR APPORTIONMENT	MEMBERS SHARE	PRIOR YEAR ADJ	TOTAL
CITY OF DUNCAN	172,559,431	195,389	165	195,555
DISTRICT OF NORTH COWICHAN	1,279,183,120	1,448,421	373	1,448,794
TOWN OF LADYSMITH	329,750,086	373,377	301	373,678
TOWN OF LAKE COWICHAN	115,730,899	131,042	76	131,118
			-	
ELECTORAL AREA A	242,467,902	274,547	(212)	274,335
ELECTORAL AREA B	453,844,098	513,889	127	514,015
ELECTORAL AREA C	238,632,673	270,204	188	270,392
ELECTORAL AREA D	155,767,581	176,376	119	176,495
ELECTORAL AREA E	193,803,695	219,444	(237)	219,207
ELECTORAL AREA F	144,826,196	163,987	43	164,030
ELECTORAL AREA G	156,203,444	176,869	133	177,002
ELECTORAL AREA H	154,797,016	175,277	(285)	174,992
ELECTORAL AREA I	182,994,663	207,205	(790)	206,415
TOTAL	3,820,560,804	4,326,028	(0)	4,326,028

RESIDENTIAL TAX RATE:
(PER \$1000 OF NET TAXABLE VALUE)

0.1132

COST PER \$100,000 HOUSEHOLD
11.32

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: General Government

Function: 100

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	\$10,391,363	\$11,801,506	\$11,565,987	\$12,144,286	\$12,751,500	\$13,389,076
Long Term Debt						
Short Term Debt	\$309,551	\$564,669	\$372,478	\$279,358	\$186,238	\$93,118
Capital	\$1,497,014	\$2,498,487				
Transfer to Operating Reserve	\$0	\$0				
TOTAL APPLICATION OF FUNDS	\$12,197,928	\$14,864,662	\$11,938,465	\$12,423,644	\$12,937,738	\$13,482,194
SOURCES OF FUNDS						
Requisition/Parcel Tax	\$3,560,089	\$4,326,028	\$4,110,726	\$4,316,262	\$4,532,075	\$4,758,679
User Fee						
Transfer from Capital Reserve						
Transfer from Operating Reserve	\$1,227,930	\$2,357,346				
Transfer from Gas Tax Reserve	326,545	326,545				
Other (including recoveries)	6,529,159	6,899,243	7,827,739	8,107,382	8,405,663	8,723,515
Debt Proceeds	443,332	737,500	-	-	-	-
Surplus/(Deficit)	110,873	218,000	-	-	-	-
TOTAL SOURCE OF FUNDS	\$12,197,928	\$14,864,662	\$11,938,465	\$12,423,644	\$12,937,738	\$13,482,194

2023 Debt Short Term with Principal & Interest

Proposed	Amount	Maturity	P & I
HVAC system	\$1,082,166	2027	\$254,551
IT infrastructure	\$250,000	2027	\$55,000

Total **\$309,551**

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GENERAL REVENUE FUND		2021	2022	2023	2024
100 - GENERAL GOVERNMENT		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-291	-291	-400	-400
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-3,434	-3,482	-3,700	0
01-1-2000-2111	PROVINCIAL GRANT	0	0	-42,420	-42,420
01-1-2000-2121	PROVINCIAL CONDITIONAL	-640,000	0	0	-45,000
01-1-2000-2131	REVENUE SHARING	-70,000	-70,000	-75,000	-75,000
01-1-2000-2133	PROVINCIAL - ADMIN	-70,000	-108,000	-75,000	-75,000
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-3,195	0	0	0
Total GRANTS		-786,920	-181,774	-196,520	-237,820
4105 ENVIRONMENTAL INITIATIVES					
01-1-4105-2111	PROVINCIAL GRANT	0	274	0	0
Total ENVIRONMENTAL INITIATIVES		0	274	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-123,823	-447,067	-151,884	0
Total RECOVERY OF COSTS		-123,823	-447,067	-151,884	0
4771 SALES					
01-1-4771-3605	MAPS	-1,813	0	0	0
Total SALES		-1,813	0	0	0
5510 INTEREST INCOME					
01-1-5510-0000	INTEREST INCOME	-398,780	-928,134	-575,000	-775,000
Total INTEREST INCOME		-398,780	-928,134	-575,000	-775,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-15,784	-85,024	0	0
01-1-5900-5015	WCB RECOVERIES	-906	0	0	0
01-1-5900-5050	F.O.I. RECOVERIES	-385	-101	0	0
Total MISCELLANEOUS		-17,076	-85,125	0	0
6930 SALE OF ASSETS					
01-1-6930-0000	TANGIBLE CAPITAL	0	-1,000	0	0
Total SALE OF ASSETS		0	-1,000	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,173,126	-2,703,888	-3,560,089	-4,326,028
Total REQUISITION		-2,173,126	-2,703,888	-3,560,089	-4,326,028
7585 CONTRIBUTIONS FROM OTHER AREAS					
01-1-7585-0000	CONTRIBUTIONS FROM OTHER AREAS	-80,000	-80,000	-80,000	0

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GENERAL REVENUE FUND				
100 - GENERAL GOVERNMENT				
	2021	2022	2023	2024
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total CONTRIBUTIONS FROM O	-80,000	-80,000	-80,000	0
9009 TRANSFER FROM GAS TAX RESERVE				
01-1-9009-0000 TSF FROM GAS TAX RESERVE	0	-235,457	-326,545	-326,545
Total TRANSFER FROM GAS TA	0	-235,457	-326,545	-326,545
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	-106,183	-21,288	-110,873	-218,000
Total SURPLUS/DEFICIT - CURR	-106,183	-21,288	-110,873	-218,000
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	0	0	-330,000	-602,111
01-1-9120-0022 M.I.A.	0	0	-22,735	-22,735
Total TRANSFER FROM OPERAT	0	0	-352,735	-624,846
Total OPERATING REV	-3,687,722	-4,683,458	-5,353,646	-6,508,239
OPERATING EXP				
1120 GENERAL EXPENDITURES				
01-2-1120-1101 SALARIES/FULL TIME REGULA	0	109	0	0
01-2-1120-1400 BENEFITS	0	398	0	0
01-2-1120-2131 TELEPHONE	0	241	0	0
Total GENERAL EXPENDITURES	0	748	0	0
1130 BOARD EXPENDITURES				
01-2-1130-1190 DIRECTORS - REGULAR PAY	334,951	339,765	350,522	388,937
01-2-1130-1400 BENEFITS	73,207	76,087	96,784	104,580
01-2-1130-1810 DIRECTORS' EXPENSES	0	381	1,000	1,000
01-2-1130-1860 DIRECTORS' TRAVEL	854	2,034	7,500	7,500
01-2-1130-2007 TAC EXPENSES	0	0	13,380	15,250
01-2-1130-2131 TELEPHONE	747	750	1,200	1,200
01-2-1130-2341 REGISTRAT/CONFERENCES/S	274	45	2,000	2,000
01-2-1130-2475 MISCELLANEOUS EQUIPMENT	1,392	2,248	2,500	3,500
01-2-1130-2532 COMPUTER SOFTWARE UPGR	489	513	1,315	2,630
01-2-1130-5110 SUNDRY EXPENSES	573	373	1,000	1,000
01-2-1130-5121 MEETING EXPENSES	1,477	49,518	20,075	21,120
Total BOARD EXPENDITURES	413,965	471,712	497,276	548,717
1140 FACILITIES OPERATING COSTS				
01-2-1140-1203 WAGES	0	401	125,795	132,291
01-2-1140-1301 WAGES	0	0	2,472	1,000
01-2-1140-1400 BENEFITS	0	0	39,763	41,140
01-2-1140-2330 CONSULTANTS	0	0	10,000	10,000

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GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1140-2338	CONTRACT FOR SERVICES	0	0	2,000	2,100
01-2-1140-2370	INSURANCE - PROPERTY	0	0	27,000	28,350
01-2-1140-2379	SECURITY	0	0	10,600	10,035
01-2-1140-2400	ALARM MAINTENANCE	0	0	1,400	1,400
01-2-1140-2410	R & M - BUILDINGS - GENERAL	0	0	85,000	66,000
01-2-1140-2414	R & M - BUILDINGS - GROUNDS	0	0	9,000	11,000
01-2-1140-2475	MISCELLANEOUS EQUIPMENT	0	0	1,500	1,500
01-2-1140-2480	MINOR CAPITAL	0	0	10,000	10,000
01-2-1140-2743	ELEVATOR MAINTENANCE	0	0	2,800	3,000
01-2-1140-4530	ALLOC - FACILITIES	0	0	19,273	19,356
01-2-1140-4803	SEWER USER FEE	0	0	300	300
01-2-1140-5510	WATER	0	0	1,500	2,250
01-2-1140-5530	ELECTRICITY	0	0	40,000	42,000
01-2-1140-5533	GAS	0	0	2,000	2,500
01-2-1140-5550	GARBAGE DISPOSAL	0	0	4,500	5,000
01-2-1140-5924	SUPPLIES - JANITORIAL	0	0	6,400	7,000
01-2-1140-9910	CONTINGENCY	0	0	3,000	2,500
Total FACILITIES OPERATING COSTS		0	401	404,303	398,722
1145 BUSINESS OPERATING COSTS					
01-2-1145-2131	TELEPHONE	0	0	2,500	2,500
01-2-1145-2475	MISCELLANEOUS EQUIPMENT	0	0	2,500	1,000
01-2-1145-2620	RENTALS/MACHINERY & EQUIPMENT	0	0	1,000	550
01-2-1145-2626	LEASE - BUILDING - ADDITIONAL	0	0	0	13,800
01-2-1145-5110	SUNDRY EXPENSES	0	0	2,500	2,500
01-2-1145-5915	SUPPLIES & RENTAL - PHOTOGRAPHY	0	0	3,500	1,500
01-2-1145-5920	SUPPLIES - OFFICE	0	0	2,300	1,300
Total BUSINESS OPERATING COSTS		0	0	14,300	23,150
1146 148-1st ST PROPERTY					
01-2-1146-2414	R&M BUILDINGS - GROUNDS	0	0	1,000	1,000
01-2-1146-4803	SEWER USER FEE	0	0	40	40
Total 148-1st ST PROPERTY		0	0	1,040	1,040
1147 55 CANADA AVENUE OFFICE LEASE					
01-2-1147-1203	WAGES	0	0	5,150	3,250
01-2-1147-1400	BENEFITS	0	0	1,595	1,007
01-2-1147-2131	TELEPHONE	0	0	2,400	2,000
01-2-1147-2410	R & M - BUILDINGS - GENERAL	0	0	1,000	1,000
01-2-1147-2626	LEASE - BUILDING	0	0	48,400	48,400
01-2-1147-5530	ELECTRICITY	0	0	3,000	2,500
01-2-1147-5915	SUPPLIES & RENTAL - PHOTOGRAPHY	0	0	1,700	1,200

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		GENERAL REVENUE FUND 100 - GENERAL GOVERNMENT			
		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-1147-5920	SUPPLIES - OFFICE	0	0	500	750
01-2-1147-5924	SUPPLIES - JANITORIAL	0	0	500	500
Total 55 CANADA AVENUE OFFIC		0	0	64,245	60,607
1190 OTHER BOARD EXPENDITURES					
01-2-1190-2210	ADVERTISING	221	0	0	0
01-2-1190-2230	SUBSCRIPTIONS	0	2,010	0	0
01-2-1190-2320	LEGAL SERVICES	19,486	18,469	30,000	30,000
01-2-1190-2330	CONSULTANTS	15,112	83,342	40,000	40,000
01-2-1190-2340	TRAINING & DEVELOPMENT	0	0	0	25,000
01-2-1190-2371	INSURANCE - CASUALTY	1,000	1,107	1,200	1,200
01-2-1190-2591	PURCHASED MTCE/COMPUTE	37,165	26,347	26,400	26,400
01-2-1190-5110	SUNDRY EXPENSES	0	211	750	750
01-2-1190-5122	PROMOTIONS	2,375	1,297	7,500	3,000
01-2-1190-7502	STRATEGIC INVESTMENT	10,000	10,000	200,000	200,000
01-2-1190-8100	INTEREST-TEMPORARY BORR	8,058	19,283	26,000	26,000
Total OTHER BOARD EXPENDIT		93,418	162,066	331,850	352,350
1210 EXTENDED SERVICES					
01-2-1210-4206	ALLOC - ENGINEERING WAGE	20,000	20,000	20,000	20,000
Total EXTENDED SERVICES		20,000	20,000	20,000	20,000
1211 EXECUTIVE OFFICE					
01-2-1211-1101	SALARIES/FULL TIME REGULA	421,966	447,184	427,238	359,686
01-2-1211-1204	WAGES - HOURLY	23,483	60,209	35,000	0
01-2-1211-1400	BENEFITS	77,092	122,539	131,656	111,503
01-2-1211-2110	CONFERENCES & SEMINARS	1,099	2,079	14,875	10,300
01-2-1211-2111	TRAVEL	0	658	3,000	3,000
01-2-1211-2210	ADVERTISING	1,686	1,005	0	0
01-2-1211-2230	SUBSCRIPTIONS	1,896	0	0	0
01-2-1211-2320	LEGAL SERVICES	2,271	2,229	5,000	5,000
01-2-1211-2330	CONSULTANTS	12,163	43,903	116,500	116,500
01-2-1211-2340	TRAINING & DEVELOPMENT	0	756	5,000	5,000
01-2-1211-2388	GREEN TEAM	2,186	72	2,500	2,500
01-2-1211-2395	MEMBERSHIPS	1,908	1,769	2,000	2,000
01-2-1211-2475	MISCELLANEOUS EQUIPMENT	2,882	10,640	6,000	6,000
01-2-1211-2476	PURCHASED REPAIRS/OFFICE	0	7,320	0	0
01-2-1211-2532	COMPUTER SOFTWARE UPGR	3,545	4,419	5,502	7,138
01-2-1211-5110	SUNDRY EXPENSES	2,296	23,152	750	2,000
01-2-1211-5121	MEETING EXPENSES	451	499	2,000	2,500
01-2-1211-9910	CONTINGENCY	0	0	1,000	1,000
Total EXECUTIVE OFFICE		554,922	728,435	758,021	634,127

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GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
1212 LEGISLATIVE SERVICES					
01-2-1212-1101	SALARIES/FULL TIME REGULA	504,603	567,468	717,460	1,006,249
01-2-1212-1204	WAGES - HOURLY	14,053	197	4,063	39,000
01-2-1212-1400	BENEFITS	138,405	139,197	225,513	279,289
01-2-1212-2110	CONFERENCES & SEMINARS	1,631	0	14,417	14,500
01-2-1212-2111	TRAVEL	0	0	1,000	4,300
01-2-1212-2210	ADVERTISING	6,223	6,763	9,000	9,000
01-2-1212-2320	LEGAL SERVICES	36	1,444	1,000	1,500
01-2-1212-2330	CONSULTANTS	1,710	368	23,000	8,500
01-2-1212-2340	TRAINING & DEVELOPMENT	150	2,185	2,499	4,500
01-2-1212-2395	MEMBERSHIPS	2,143	1,828	2,395	2,395
01-2-1212-2475	MISCELLANEOUS EQUIPMENT	2,304	6,257	20,800	18,250
01-2-1212-2532	COMPUTER SOFTWARE UPGR	3,462	28,839	9,000	12,000
01-2-1212-2543	B.C. ON-LINE	0	0	100	100
01-2-1212-2626	LEASE - BUILDING	575	0	0	0
01-2-1212-5110	SUNDRY EXPENSES	1,065	6,220	500	1,000
01-2-1212-5121	MEETING EXPENSES	0	266	400	1,100
01-2-1212-5148	STORAGE - INACTIVE RECOR	0	888	10,580	10,580
Total LEGISLATIVE SERVICES		676,361	761,920	1,041,727	1,412,263
1213 GM CORPORATE SERVICES					
01-2-1213-1101	SALARIES/FULL TIME REGULA	185,015	160,343	207,975	207,653
01-2-1213-1400	BENEFITS	29,770	34,840	64,472	64,372
01-2-1213-2110	CONFERENCES & SEMINARS	-850	2,614	2,000	2,000
01-2-1213-2111	TRAVEL	0	508	1,000	1,000
01-2-1213-2320	LEGAL SERVICES	3,544	1,382	0	0
01-2-1213-2340	TRAINING & DEVELOPMENT	2,750	0	3,000	3,000
01-2-1213-2395	MEMBERSHIPS	1,263	404	800	800
01-2-1213-2475	MISCELLANEOUS EQUIPMENT	177	115	5,250	2,000
01-2-1213-2532	COMPUTER SOFTWARE UPGR	229	250	1,000	1,000
01-2-1213-5110	SUNDRY EXPENSES	12,846	2,128	1,000	1,000
01-2-1213-9910	CONTINGENCY	0	0	1,000	1,000
Total GM CORPORATE SERVICE		234,743	202,585	287,497	283,825
1215 COMMUNICATIONS & ENGAGEMENT					
01-2-1215-1101	SALARIES/FULL TIME REGULA	128,034	185,481	180,150	253,730
01-2-1215-1204	WAGES - HOURLY	1,384	1	20,000	0
01-2-1215-1400	BENEFITS	34,128	47,928	56,094	75,451
01-2-1215-2110	CONFERENCES & SEMINARS	650	0	3,000	3,000
01-2-1215-2111	TRAVEL	0	0	1,500	1,500
01-2-1215-2210	ADVERTISING	707	95	8,000	1,000
01-2-1215-2230	SUBSCRIPTIONS	11,657	24,610	25,000	27,000



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		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1215-2330	CONSULTANTS	12,899	23,568	23,000	150,000
01-2-1215-2340	TRAINING & DEVELOPMENT	1,050	0	3,500	2,500
01-2-1215-2395	MEMBERSHIPS	267	267	1,000	2,000
01-2-1215-2532	COMPUTER SOFTWARE UPGR	489	3,553	1,000	1,000
01-2-1215-4525	ALLOC - GM STRATEGIC SERV	0	72,692	80,798	83,969
01-2-1215-5110	SUNDRY EXPENSES	1,765	668	1,000	1,000
01-2-1215-5121	MEETING EXPENSES	0	0	500	1,000
01-2-1215-9910	CONTINGENCY	0	64	1,000	1,000
Total COMMUNICATIONS & ENG		193,032	358,926	405,542	604,150
1218 ASSET MANAGEMENT					
01-2-1218-1101	SALARIES/FULL TIME REGULA	0	144,382	118,141	215,275
01-2-1218-1400	BENIFITS	0	32,997	36,624	66,736
01-2-1218-2110	CONFERENCES & SEMINARS	0	0	2,000	4,500
01-2-1218-2111	TRAVEL	0	0	500	2,000
01-2-1218-2131	TELEPHONE	0	284	500	1,500
01-2-1218-2330	CONSULTANTS	0	235,457	363,965	363,965
01-2-1218-2340	TRAINING & DEVELOPMENT	0	4,755	5,000	6,000
01-2-1218-2395	MEMBERSHIPS	0	130	600	1,500
01-2-1218-2475	MISCELLANEOUS EQUIPMENT	0	0	1,000	7,000
01-2-1218-2532	COMPUTER SOFTWARE UPGR	0	563	600	600
01-2-1218-5110	SUNDRY EXPENSES	0	56	500	500
01-2-1218-5121	MEETING EXPENSES	0	170	500	500
01-2-1218-5920	SUPPLIES - OFFICE	0	0	500	3,000
Total ASSET MANAGEMENT		0	418,793	530,430	673,076
1219 COMMON ADMINISTRATIVE EXPEND					
01-2-1219-2121	POSTAGE	745	5,225	5,000	5,500
01-2-1219-2122	COURIER & EXPRESS	0	0	100	100
01-2-1219-2131	TELEPHONE	11,152	8,469	12,000	12,000
01-2-1219-2210	ADVERTISING	5,255	8,577	10,000	10,000
01-2-1219-2230	SUBSCRIPTIONS	957	1,605	0	0
01-2-1219-2265	ASSET MANAGEMENT	183,910	0	0	0
01-2-1219-2371	INSURANCE - CASUALTY	0	0	500	500
01-2-1219-2475	MISCELLANEOUS EQUIPMENT	0	4,302	3,000	4,000
01-2-1219-2532	COMPUTER SOFTWARE UPGR	489	513	1,052	972
01-2-1219-4545	ALLOC - G.I.S.	126,314	132,158	158,793	162,133
01-2-1219-4560	ALLOC - LIABILITY INSURANCE	11,218	11,778	12,368	12,368
01-2-1219-4585	ALLOC - BUILDING COSTS	350,867	361,993	0	0
01-2-1219-5110	SUNDRY EXPENSES	97	193	3,100	4,500
01-2-1219-5121	MEETING EXPENSES	1,083	1,149	4,655	4,655
01-2-1219-5915	SUPPLIES & RENTAL - PHOTO	8,327	8,081	9,000	9,000

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Function Type : Selective

		GENERAL REVENUE FUND			
		100 - GENERAL GOVERNMENT			
		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1219-5920	SUPPLIES - OFFICE	11,098	14,838	12,500	15,000
01-2-1219-8150	BANK CHARGES	800	2,652	0	0
01-2-1219-9190	CASH SHORT & OVER	0	-1	0	0
Total COMMON ADMINISTRATIV		712,311	561,531	232,068	240,728
1220 FINANCE EXPENDITURES					
01-2-1220-1101	SALARIES/FULL TIME REGULA	907,447	1,082,978	1,247,614	1,299,671
01-2-1220-1204	WAGES - HOURLY	18,406	46,017	0	0
01-2-1220-1400	BENEFITS	256,891	285,191	381,650	402,897
01-2-1220-2108	ARMOURED CAR SERVICE	4,597	7,519	8,160	8,500
01-2-1220-2110	CONFERENCES & SEMINARS	1,525	5,527	12,000	17,000
01-2-1220-2111	TRAVEL	39	125	1,100	1,100
01-2-1220-2210	ADVERTISING	1,874	2,388	2,000	2,500
01-2-1220-2230	SUBSCRIPTIONS	149	0	0	0
01-2-1220-2310	AUDITING SERVICES	43,611	62,250	52,250	53,500
01-2-1220-2320	LEGAL SERVICES	257	369	500	1,000
01-2-1220-2338	CONTRACT FOR SERVICES	11,299	5,663	38,500	50,500
01-2-1220-2340	TRAINING & DEVELOPMENT	6,261	4,166	16,000	26,200
01-2-1220-2395	MEMBERSHIPS	4,254	7,623	10,600	11,300
01-2-1220-2475	MISCELLANEOUS EQUIPMENT	6,011	18,608	6,500	8,000
01-2-1220-2476	PURCHASED REPAIRS/OFFICE	11,108	372	7,300	7,300
01-2-1220-2532	COMPUTER SOFTWARE UPGR	21,172	21,616	69,900	70,600
01-2-1220-2543	B.C. ON-LINE	1,025	653	800	800
01-2-1220-2610	RENTALS - BUILDING	624	235	2,360	2,360
01-2-1220-5110	SUNDRY EXPENSES	5,087	3,109	1,300	5,000
01-2-1220-5121	MEETING EXPENSES	0	0	200	200
01-2-1220-8150	BANK CHARGES	141	4,164	1,000	1,000
01-2-1220-9190	CASH SHORT & OVER	0	106	100	100
01-2-1220-9910	CONTINGENCY	0	0	1,000	1,000
Total FINANCE EXPENDITURES		1,301,778	1,558,679	1,860,834	1,970,528
1224 HUMAN RESOURCES					
01-2-1224-1101	SALARIES/FULL TIME REGULA	851,413	879,152	1,077,648	1,180,136
01-2-1224-1204	WAGES - HOURLY	-3,427	-3	0	0
01-2-1224-1250	EMPLOYER PAID UNION BUSIN	197	19,916	14,000	2,000
01-2-1224-1400	BENEFITS	214,427	236,758	332,887	363,901
01-2-1224-1450	BARGAINING	0	2,824	3,000	3,000
01-2-1224-2110	CONFERENCES & SEMINARS	200	0	3,000	3,000
01-2-1224-2111	TRAVEL	357	490	3,500	3,500
01-2-1224-2115	EMPLOYEE RECOGNITION PR	2,475	5,866	5,000	6,000
01-2-1224-2116	EFAP PROGRAM	21,791	24,143	28,875	35,268
01-2-1224-2121	POSTAGE	384	287	500	500

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GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1224-2123	WORKPLACE WELLNESS COM	80	0	4,000	4,000
01-2-1224-2127	O.H. & S. COMMITTEE	1,734	358	1,500	1,500
01-2-1224-2128	EMPLOYEE WELLNESS	60	4,350	4,000	14,000
01-2-1224-2131	TELEPHONE	3,228	3,486	3,500	3,750
01-2-1224-2210	ADVERTISING	7,067	3,574	2,000	2,000
01-2-1224-2230	SUBSCRIPTIONS	575	2,420	2,500	3,000
01-2-1224-2320	LEGAL SERVICES	2,534	2,879	4,000	4,000
01-2-1224-2330	CONSULTANTS	31,350	14,398	5,000	55,000
01-2-1224-2340	TRAINING & DEVELOPMENT	5,931	7,058	8,000	90,000
01-2-1224-2395	MEMBERSHIPS	4,881	3,486	10,500	7,500
01-2-1224-2475	MISCELLANEOUS EQUIPMENT	5,968	12,811	5,000	15,000
01-2-1224-2532	COMPUTER SOFTWARE UPGR	2,091	2,194	3,500	63,500
01-2-1224-2591	PURCHASED MTCE./COMPUTE	36,168	45,318	30,000	40,000
01-2-1224-5110	SUNDRY EXPENSES	278	4,701	2,000	2,000
01-2-1224-5121	MEETING EXPENSES	36	0	500	500
01-2-1224-5920	SUPPLIES - OFFICE	2,902	3,862	3,000	3,000
Total HUMAN RESOURCES		1,192,700	1,280,327	1,557,410	1,906,055
1229 INFORMATION TECHNOLOGY					
01-2-1229-1101	SALARIES/FULL TIME REGULA	428,048	427,376	636,088	678,512
01-2-1229-1400	BENEFITS	111,690	115,539	197,178	206,292
01-2-1229-2110	CONFERENCES & SEMINARS	600	390	12,600	12,600
01-2-1229-2111	TRAVEL	631	428	2,500	2,500
01-2-1229-2131	TELEPHONE	3,638	4,593	8,200	8,200
01-2-1229-2133	PHONE SYSTEM	0	7,366	50,000	50,000
01-2-1229-2330	CONSULTANTS	28,094	5,886	60,000	60,000
01-2-1229-2338	CONTRACT FOR SERVICES	2,339	8,911	12,000	12,000
01-2-1229-2340	TRAINING & DEVELOPMENT	6,504	661	14,600	14,600
01-2-1229-2352	WEB PAGE	23,446	24,879	25,000	25,000
01-2-1229-2475	MISCELLANEOUS EQUIPMENT	8,922	4,670	19,000	19,000
01-2-1229-2480	MINOR CAPITAL	9,088	2,787	22,000	22,000
01-2-1229-2532	COMPUTER SOFTWARE UPGR	20,094	13,232	53,500	53,500
01-2-1229-2591	PURCHASED MTCE./COMPUTE	80,179	106,511	137,000	137,000
01-2-1229-2675	INTERNET	16,336	16,364	18,000	18,000
01-2-1229-5110	SUNDRY EXPENSES	1,038	385	1,000	1,000
01-2-1229-5920	SUPPLIES - OFFICE	381	0	6,000	6,000
01-2-1229-5922	SUPPLIES - COMPUTER	4,290	1,762	5,000	5,000
01-2-1229-8215	SHORT TERM DEBT INTEREST	0	0	5,000	0
01-2-1229-8216	SHORT TERM DEBT PRINCIPAI	0	0	50,000	0
01-2-1229-9910	CONTINGENCY	0	402	5,000	5,000
Total INFORMATION TECHNOLO		745,317	742,141	1,339,666	1,336,204

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GENERAL REVENUE FUND		2021	2022	2023	2024
100 - GENERAL GOVERNMENT		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
1234 LIABILITY INSURANCE					
01-2-1234-2366	M.I.A. PREMIUM	202,344	222,753	232,500	232,500
Total LIABILITY INSURANCE		202,344	222,753	232,500	232,500
1911 ELECTION EXPENDITURES					
01-2-1911-1400	BENEFITS	0	-114	0	0
Total ELECTION EXPENDITURES		0	-114	0	0
4110 COWICHAN LAKE WEIR					
01-2-4110-2131	TELEPHONE	0	-40	0	0
Total COWICHAN LAKE WEIR		0	-40	0	0
6700 G.I.S.					
01-2-6700-1101	SALARIES/FULL TIME REGULA	390,810	261,955	487,058	509,036
01-2-6700-1400	BENEFITS	100,442	79,301	150,989	156,871
01-2-6700-2110	CONFERENCES & SEMINARS	600	0	4,000	4,000
01-2-6700-2111	TRAVEL	0	0	1,500	1,500
01-2-6700-2131	TELEPHONE	997	998	1,500	1,500
01-2-6700-2330	CONSULTANTS	0	0	15,000	7,500
01-2-6700-2338	CONTRACT FOR SERVICES	0	71,213	73,000	284,611
01-2-6700-2340	TRAINING & DEVELOPMENT	6,875	278	5,500	12,000
01-2-6700-2351	WEB MAPS	284	0	0	0
01-2-6700-2475	MISCELLANEOUS EQUIPMENT	4,930	1,317	9,500	9,500
01-2-6700-2480	MINOR CAPITAL	8,569	2,034	12,000	12,000
01-2-6700-2532	COMPUTER SOFTWARE UPGR	7,136	5,609	8,500	10,000
01-2-6700-2591	PURCHASED MTCE./COMPUTE	55,940	50,311	65,420	71,260
01-2-6700-5110	SUNDRY EXPENSES	485	23	1,500	1,500
01-2-6700-5920	SUPPLIES - OFFICE	1,063	204	2,500	2,500
01-2-6700-5922	SUPPLIES - COMPUTER	1,766	243	4,000	4,000
01-2-6700-9910	CONTINGENCY	0	0	10,000	0
Total G.I.S.		579,896	473,485	851,967	1,087,778
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	28,670	30,136	14,200	14,200
01-2-7142-1400	BENEFITS	3,443	4,309	1,487	1,487
Total SUMMER STUDENT PROG		32,113	34,445	15,687	15,687
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	0	14,717	89,196
01-2-8115-8216	PRINCIPAL	0	0	239,834	475,473
Total SHORT TERM DEBT		0	0	254,551	564,669
8245 TRANSFER TO OPERATING RESERVE					

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		GENERAL REVENUE FUND 100 - GENERAL GOVERNMENT			
		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
01-2-8245-0000	TRANSFER TO OPERATING RE	1,039,967	100,000	0	0
	Total TRANSFER TO OPERATING	1,039,967	100,000	0	0
9900 INTERNAL RECOVERIES					
01-2-9900-4100	ALLOC - GENERAL GOVERNMENT	-3,847,530	-3,718,725	-4,312,152	-4,796,640
01-2-9900-4545	ALLOC - G.I.S.	-631,569	-660,791	-793,967	-810,667
01-2-9900-4560	ALLOC - LIABILITY INSURANCE	-172,003	-180,600	-189,630	-199,110
01-2-9900-4570	ALLOC - BILLING CLERK	-50,018	-50,018	-51,519	-51,519
	Total INTERNAL RECOVERIES	-4,701,120	-4,610,134	-5,347,268	-5,857,936
	Total OPERATING EXP	3,291,745	3,488,659	5,353,646	6,508,240
CAPITAL REV					
4433 RECOVERY OF COSTS					
01-7-4433-0000	GENERAL	-75,075	0	-28,487	-28,487
	Total RECOVERY OF COSTS	-75,075	0	-28,487	-28,487
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	0	-443,332	-737,500
	Total M.F.A. FUNDING	0	0	-443,332	-737,500
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	0	-1,025,195	-1,732,500
	Total TRANSFER FROM OPERATING	0	0	-1,025,195	-1,732,500
	Total CAPITAL REV	-75,075	0	-1,497,014	-2,498,487
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6113	FURNITURE, FIXTURES, EQUIP	75,075	0	1,198,682	928,487
01-8-8221-6122	BUILDING IMPROVEMENTS	0	0	193,332	675,000
01-8-8221-6127	I.T. INFRASTRUCTURE	0	0	105,000	895,000
	Total TRANSFER/GENERAL CAPITAL	75,075	0	1,497,014	2,498,487
	Total CAPITAL EXP	75,075	0	1,497,014	2,498,487
	Surplus/Deficit	-395,976	-1,194,799	-0	1



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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-395,976	-1,194,799	-0	1

2024 Year over Year Comparative Analysis

Function: 100 - General Government

Requisition Change		2023 Requisition \$3,560,089	Proposed 2024 Requisition \$3,914,977		Requisition \$ Increase (Decrease) 354,888	Requisition % Increase (Decrease) 9.97%	
A)	Core Budget			2023 \$ Budget	2024 \$ Budget	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:							
Revenue	Recoveries (COVID Funding)			-151,884	0	151,884	4.27%
	Increase in interest revenue			-575,000	-775,000	(200,000)	(5.62%)
	Decrease Gas Tax Funding			-326,545	-326,545	0	0.00%
	Decrease is Surplus / Deficit			-110,873	-65,000	45,873	1.29%
	Decrease to Transfer from Operating Reserve			-285,000	-277,111	7,889	0.22%
	Decrease to Contributions from other functions			-80,000	0	80,000	2.25%
Board	Increase to Directors - Regular Pay			350,522	388,937	38,415	1.08%
	Increase to Directors - Benefits			96,784	104,580	7,796	0.22%
	Increase to TAC Expenses			13,380	15,250	1,870	0.05%
	Increase to Computer Software			1,315	2,630	1,315	0.04%
	Increase to Board Meeting Expenses			35,275	3,450	(31,825)	(0.89%)
Facilities	Decrease to Facilities Operating Expenses			404,303	398,722	(5,581)	(0.16%)
	Increase to Business Operating Expenses			14,300	23,150	8,850	0.25%
	Decrease to Canada Avenue Operating Expenses			64,245	60,607	(3,638)	(0.10%)
Other Board Exp	Increase Training and Development			0	16,000	16,000	0.45%
	Decrease in promotions			7,500	3,000	(4,500)	(0.13%)
Executive Office	Increase to Wages			427,238	359,686	(67,552)	(1.90%)
	Increase to Wages - Hourly			35,000	0	(35,000)	(0.98%)
	Increase to Benefits			131,656	111,503	(20,153)	(0.57%)
	Decrease to Conferences and Seminars			14,875	10,300	(4,575)	(0.13%)
	Increase Computer Software Upgrade			5,502	7,138	1,636	0.05%
	Increase to Sundry Expense			750	2,000	1,250	0.04%
	Increase to Meeting Expenses			2,000	2,500	500	0.01%
Leg Services	Increase to Wages			717,460	959,172	241,712	6.79%
	Increase to Wages - Hourly			4,063	39,000	34,937	0.98%
	Increase to Benefits			225,513	268,637	43,124	1.21%
	Decrease to Conferences and Seminars			14,417	11,000	(3,417)	(0.10%)
	Decrease to Travel			1,000	0	(1,000)	(0.03%)
	Increase to Legal			1,000	1,500	500	0.01%
	Decrease to Consultants			23,000	0	(23,000)	(0.65%)
	Decrease to Training and Development			2,499	0	(2,499)	(0.07%)

	Decrease to Memberships	2,395	1,000	(1,395)	(0.04%)
	Decrease to Miscellaneous Equipment	20,800	0	(20,800)	(0.58%)
	Increase to Computer Software Upgrade	9,000	12,000	3,000	0.08%
	Increase to Sundry Expense	500	1,000	500	0.01%
	Increase to Meeting Expenses	400	1,100	700	0.02%
GM Corp Svs	Decrease in GM Salary	207,975	207,653	(322)	(0.01%)
	Increase in Benefits	64,472	64,372	(100)	(0.00%)
	Decrease to Miscellaneous Equipment	5,250	2,000	(3,250)	(0.09%)
Communications	Increases in wages	180,150	207,907	27,757	0.78%
	Decrease to Wages Hourly	20,000	0	(20,000)	(0.56%)
	Increase to Benefits	56,094	61,451	5,357	0.15%
	Decrease to Advertising	8,000	1,000	(7,000)	(0.20%)
	increase to Subscriptions	25,000	27,000	2,000	0.06%
	Increase to Consultants	23,000	25,000	2,000	0.06%
	Decrease to Training and Development	3,500	2,500	(1,000)	(0.03%)
	Increase to Memberships	1,000	2,000	1,000	0.03%
	Increase to GM Allocation	80,798	83,969	3,171	0.09%
	Increase to Meeting Expenses	500	1,000	500	0.01%
Asset Management	Increase to Wages	118,141	122,275	4,134	0.12%
	Increase to Benefits	36,624	37,906	1,282	0.04%
	Decrease to Telephone	500	0	(500)	(0.01%)
	Increase Memberships	600	700	100	0.00%
	Decrease to Miscellaneous Equipment	1,000	0	(1,000)	(0.03%)
Common Admin	Increase to Miscellaneous Equipment	3,000	3,950	950	0.03%
	Decrease to Computer Software Upgrade	1,052	972	(80)	(0.00%)
	Increase to GIS Allocation	158,793	162,133	3,340	0.09%
	Increase to Sundry Expense	3,100	4,500	1,400	0.04%
	Increase to Office Supplies	12,500	15,000	2,500	0.07%
Finance	Increase to Wages	1,247,614	1,299,671	52,057	1.46%
	Increase to Benefits	381,650	402,897	21,247	0.60%
	Increase to Armoured Car	8,160	8,500	340	0.01%
	Decrease to Conference and Seminars	12,000	8,000	(4,000)	(0.11%)
	Increase to Audit Services	52,250	53,500	1,250	0.04%
	Decrease to Contract for Services	38,500	30,500	(8,000)	(0.22%)
	Increase to Memberships	10,600	11,300	700	0.02%
	Increase to Computer Software Upgrade	69,900	70,600	700	0.02%
HR	Increase to Wages	1,077,648	1,173,873	96,225	2.70%
	Decrease Employer Paid Union Business	14,000	2,350	(11,650)	(0.33%)
	Increase to Benefits	332,887	363,901	31,014	0.87%
	Decrease to Bargaining	3,000	0	(3,000)	(0.08%)
	Decrease to Conference and Seminars	3,000	0	(3,000)	(0.08%)
	Decrease to Travel	3,500	0	(3,500)	(0.10%)
	Increase to Employee Recognition	5,000	5,866	866	0.02%
	Increase to EFAP Program	28,875	35,268	6,393	0.18%

	Decrease to Postage	500	0	(500)	(0.01%)
	Decrease to Workplace Wellness	4,000	0	(4,000)	(0.11%)
	Decrease to OH&S Committee	1,500	0	(1,500)	(0.04%)
	Increase to Employee Wellness	4,000	10,000	6,000	0.17%
	Decrease to Telephone	3,500	3,486	(14)	(0.00%)
	Decrease to Advertising, Subscriptions and Legal Services	8,500	0	(8,500)	(0.24%)
	Decrease to Consultants	5,000	0	(5,000)	(0.14%)
	Decrease to Training & Development	8,000	0	(8,000)	(0.22%)
	Decrease to Memberships	10,500	0	(10,500)	(0.29%)
	Decrease to Miscellaneous Equipment	5,000	0	(5,000)	(0.14%)
	Decrease to Computer Software Upgrade	3,500	0	(3,500)	(0.10%)
	Increase to Purchased MTCE/Computer	30,000	35,477	5,477	0.15%
	Decrease to Sundry	2,000	0	(2,000)	(0.06%)
	Decrease to Meeting Expenses	500	0	(500)	(0.01%)
	Decrease to Supplies - office	3,000	0	(3,000)	(0.08%)
IT	Increase to Wages	636,088	678,512	42,424	1.19%
	Increase to Benefits	197,178	206,292	9,114	0.26%
	Decrease to ST debt and principle	55,000	0	(55,000)	(1.54%)
GIS	Increase to Wages	487,058	509,036	21,978	0.62%
	Increase to Benefits	150,989	156,871	5,882	0.17%
	Decrease to Consultants	15,000	7,500	(7,500)	(0.21%)
	Increase to Contract for Services	73,000	284,611	211,611	5.94%
	Increase to Training & Development	5,500	12,000	6,500	0.18%
	Increase to Computer Software Upgrade	8,500	10,000	1,500	0.04%
	Increase to Purchased MTCE/Computer	65,420	71,260	5,840	0.16%
	Decrease to Contingency	10,000	0	(10,000)	(0.28%)
Liability Insurance					
	MIA Insurance	232,500	232,500	0	0.00%
Short Term Debt					
	Increase to Interest	14,717	82,625	67,908	1.91%
	Increase to Principal	239,834	382,973	143,139	4.02%
				0	0.00%
Allocations					
	Increase in Gen Government allocation to include Facilities	-4,312,152	-4,796,640	(484,488)	(13.61%)
	Increase in GIS allocation	-793,967	-810,667	(16,700)	(0.47%)
	Liability Insurance	-189,630	-199,110	(9,480)	(0.27%)
	Utility Billing Clerk	-51,519	-51,519	0	0.00%
Subtotal		2,330,039	2,684,927	354,888	9.97%

B) Prior Year One-time items

	0	0.00%
	0	0.00%
	0	0.00%
	0	0.00%
	0	0.00%
	0	0.00%
	0	0.00%
Subtotal	0	0.00%

	Max 0% Draft 2023 Budget			354,888	9.97%
C)	Other items to maintain service level				
		Subtotal	<u>0</u>	<u>0</u>	<u>0.00%</u>
	Total Draft 2023 Budget			354,888	9.97%
D)	Supplemental Items				
1)				0	N/A
				0	N/A
2)				0	0.00%
3)				0	0.00%
4)				0	0.00%
5)				0	0.00%
6)				0	0.00%
7)				0	0.00%
				0	0.00%
8)				0	n/a
		Subtotal	<u>-</u>	<u>-</u>	<u>0.00%</u>
	Max 2022 Requisition change if Supplemental and Other Items are Approved			354,888	9.97%
Notes:					
1) The Operating Reserve balance at December 31, 2021 is \$4,893,096 with \$1,521,837 committed in 2022 - uncommitted balance is \$3,371,259.					
2) The Capital Reserve balance at December 31, 2021 is \$91,622 with \$ committed in 2022 - uncommitted balance is \$91,622.					