

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	4,546,858		
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	180,726,750	213,107	108	213,216
DISTRICT OF NORTH COWICHAN	1,307,796,507	1,542,111	467	1,542,578
TOWN OF LADYSMITH	338,101,437	398,678	870	399,548
TOWN OF LAKE COWICHAN	118,037,401	139,186	33	139,219
ELECTORAL AREA A	245,995,189	290,070	294	290,364
ELECTORAL AREA B	449,366,221	529,878	233	530,112
ELECTORAL AREA C	235,353,803	277,522	(132)	277,390
ELECTORAL AREA D	157,632,869	185,876	141	186,017
ELECTORAL AREA E	192,512,412	227,004	(2,150)	224,854
ELECTORAL AREA F	142,343,326	167,847	(3)	167,843
ELECTORAL AREA G	152,989,041	180,400	(61)	180,339
ELECTORAL AREA H	157,854,856	186,137	63	186,200
ELECTORAL AREA I	177,280,208	209,043	135	209,178
TOTAL	3,855,990,020	4,546,858	(0)	4,546,858
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)	0.1179	COST PER \$100,000 HOUSEHOLD		11.79

COWICHAN VALLEY REGIONAL DISTRICT

2025-2029 FINANCIAL EXPENDITURE PROGRAM

Service: General Government

Function: 100

TOTAL EXPENDITURE	2024	2025	2026	2027	2028	2029
Operational Costs	\$12,818,505	\$14,132,337	\$13,917,428	\$14,334,951	\$14,764,999	\$15,207,949
Long Term Debt						
Short Term Debt	\$564,669	\$440,091	\$426,189	\$412,655	\$398,789	\$139,553
Capital	\$2,623,555	\$2,077,312				
Transfer to Operating Reserve			\$100,000	\$100,000	\$100,000	\$100,000
TOTAL APPLICATION OF FUNDS	\$16,006,729	\$16,649,740	\$14,443,617	\$14,847,606	\$15,263,788	\$15,447,502
SOURCES OF FUNDS						
Requisition/Parcel Tax	\$4,326,028	\$4,546,858	\$6,596,556	\$6,765,133	\$6,938,841	\$6,872,806
User Fee						
Transfer from Capital Reserve						
Transfer from Operating Reserve	\$2,899,413	\$2,529,790				
Transfer from Gas Tax Reserve	326,545	\$326,545				
Other (including recoveries)	7,499,243	\$8,382,547	\$7,847,061	\$8,082,473	\$8,324,947	\$8,574,696
Debt Proceeds	737,500	\$250,000				
Surplus/(Deficit)	218,000	\$614,000				
TOTAL SOURCE OF FUNDS	\$16,006,729	\$16,649,740	\$14,443,617	\$14,847,606	\$15,263,788	\$15,447,502

2025 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
HVAC system	\$984,261	2027	\$300,200
Proposed	Amount	Maturity	P & I
IT infrastructure	\$250,000	2027	\$55,368
New roof	\$370,000	2029	84,523
Total			<u><u>\$440,091</u></u>



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Function Type : Selective

**GENERAL REVENUE FUND
 100 - GENERAL GOVERNMENT**

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD	
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-291	-409	-400	-400
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-3,482	-4,700	0	0
01-1-2000-2108	GROWING COMMUNITIES FUN	0	0	0	-450,000
01-1-2000-2111	PROVINCIAL GRANT	0	-26,624	-642,420	-103,431
01-1-2000-2121	PROVINCIAL CONDITIONAL	0	-5,649,000	-45,000	0
01-1-2000-2131	REVENUE SHARING	-70,000	-70,000	-75,000	-75,000
01-1-2000-2133	PROVINCIAL - ADMIN	-108,000	-70,000	-75,000	-75,000
	Total GRANTS	-181,774	-5,820,733	-837,820	-703,831
4105 ENVIRONMENTAL INITIATIVES					
01-1-4105-2111	PROVINCIAL GRANT	274	0	0	0
	Total ENVIRONMENTAL INITIATI	274	0	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-447,067	-158,584	0	0
01-1-4433-0025	FACILITIES	0	0	0	-4,950
	Total RECOVERY OF COSTS	-447,067	-158,584	0	-4,950
4771 SALES					
01-1-4771-3605	MAPS	0	-1,034	0	0
	Total SALES	0	-1,034	0	0
5510 INTEREST INCOME					
01-1-5510-0000	INTEREST INCOME	-928,134	-2,133,711	-775,000	-1,275,000
	Total INTEREST INCOME	-928,134	-2,133,711	-775,000	-1,275,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-85,024	24,503	0	0
01-1-5900-5050	F.O.I. RECOVERIES	-101	-388	0	0
	Total MISCELLANEOUS	-85,125	24,115	0	0
6930 SALE OF ASSETS					
01-1-6930-0000	TANGIBLE CAPITAL	-1,000	0	0	0
	Total SALE OF ASSETS	-1,000	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,703,888	-3,560,089	-4,326,028	-4,546,858
	Total REQUISITION	-2,703,888	-3,560,089	-4,326,028	-4,546,858
7585 CONTRIBUTIONS FROM OTHER AREAS					
01-1-7585-0000	CONTRIBUTIONS FROM OTHE	-80,000	-80,000	0	0



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GENERAL REVENUE FUND				
100 - GENERAL GOVERNMENT				
	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total CONTRIBUTIONS FROM O	-80,000	-80,000	0	0
9009 TRANSFER FROM GAS TAX RESERVE				
01-1-9009-0000 TSF FROM GAS TAX RESERVE	-235,457	0	-326,545	-326,545
Total TRANSFER FROM GAS TA	-235,457	0	-326,545	-326,545
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	-21,288	-110,873	-218,000	-614,000
Total SURPLUS/DEFICIT - CURR	-21,288	-110,873	-218,000	-614,000
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	0	0	-1,019,111	-808,230
01-1-9120-0022 M.I.A.	0	0	-22,735	-22,735
Total TRANSFER FROM OPERA	0	0	-1,041,846	-830,965
Total OPERATING REV	-4,683,458	-11,840,909	-7,525,239	-8,302,149
OPERATING EXP				
1120 GENERAL EXPENDITURES				
01-2-1120-1101 SALARIES/FULL TIME REGULA	109	0	0	0
01-2-1120-1204 WAGES - HOURLY	0	119	0	0
01-2-1120-1400 BENEFITS	398	59	0	0
01-2-1120-2131 TELEPHONE	241	124	0	0
01-2-1120-2475 MISCELLANEOUS EQUIPMENT	0	6	0	0
Total GENERAL EXPENDITURES	748	308	0	0
1124 GENERAL EXPENDITURES - 100% REBATABLE				
01-2-1124-5920 SUPPLIES - OFFICE	0	49	0	0
Total GENERAL EXPENDITURES	0	49	0	0
1130 BOARD EXPENDITURES				
01-2-1130-1190 DIRECTORS - REGULAR PAY	339,765	427,869	388,937	402,704
01-2-1130-1400 BENEFITS	76,087	78,631	104,580	105,827
01-2-1130-1810 DIRECTORS' EXPENSES	381	241	1,000	1,000
01-2-1130-1860 DIRECTORS' TRAVEL	2,034	6,088	7,500	7,500
01-2-1130-2007 TAC EXPENSES	0	102	15,250	16,258
01-2-1130-2131 TELEPHONE	750	750	1,200	1,200
01-2-1130-2341 REGISTRAT/CONFERENCES/S	45	658	2,000	2,000
01-2-1130-2475 MISCELLANEOUS EQUIPMENT	2,248	1,082	3,500	1,000
01-2-1130-2532 COMPUTER SOFTWARE UPGR	513	513	2,630	2,700
01-2-1130-5110 SUNDRY EXPENSES	373	1,584	1,000	1,000
01-2-1130-5121 MEETING EXPENSES	49,518	12,598	21,120	21,780
Total BOARD EXPENDITURES	471,712	530,117	548,717	562,969



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	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
1140 FACILITIES OPERATING COSTS				
01-2-1140-1203 WAGES	401	130,760	132,291	139,275
01-2-1140-1301 WAGES	0	0	1,000	1,030
01-2-1140-1400 BENEFITS	0	32,320	41,140	42,507
01-2-1140-2330 CONSULTANTS	0	19,663	10,000	10,000
01-2-1140-2338 CONTRACT FOR SERVICES	0	6,533	2,100	2,160
01-2-1140-2370 INSURANCE - PROPERTY	0	24,512	28,350	29,770
01-2-1140-2379 SECURITY	0	8,621	10,035	10,455
01-2-1140-2400 ALARM MAINTENANCE	0	0	1,400	1,450
01-2-1140-2410 R & M - BUILDINGS - GENERAL	0	71,751	66,000	66,000
01-2-1140-2414 R & M - BUILDINGS - GROUNDS	0	12,333	11,000	10,000
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	2,609	3,000	3,300
01-2-1140-4530 ALLOC - FACILITIES	0	19,273	19,356	18,428
01-2-1140-4803 SEWER USER FEE	0	188	300	300
01-2-1140-5510 WATER	0	1,578	2,250	2,250
01-2-1140-5530 ELECTRICITY	0	36,306	42,000	43,760
01-2-1140-5533 GAS	0	4,367	2,500	2,650
01-2-1140-5550 GARBAGE DISPOSAL	0	3,589	5,000	5,000
01-2-1140-5924 SUPPLIES - JANITORIAL	0	8,761	7,000	8,000
01-2-1140-9910 CONTINGENCY	0	0	2,500	500
Total FACILITIES OPERATING COSTS	401	383,163	398,722	408,335
1145 BUSINESS OPERATING COSTS				
01-2-1145-2131 TELEPHONE	0	3,094	2,500	2,900
01-2-1145-2475 MISCELLANEOUS EQUIPMENT	0	0	1,000	1,000
01-2-1145-2620 RENTALS/MACHINERY & EQUIPMENT	0	0	550	550
01-2-1145-2626 LEASE - BUILDING - ADDITIONAL	0	6,900	13,800	21,900
01-2-1145-5110 SUNDRY EXPENSES	0	3,065	2,500	2,400
01-2-1145-5915 SUPPLIES & RENTAL - PHOTOGRAPHY	0	1,308	1,500	1,545
01-2-1145-5920 SUPPLIES - OFFICE	0	1,729	1,300	1,475
Total BUSINESS OPERATING COSTS	0	16,095	23,150	31,770
1146 148-1st ST PROPERTY				
01-2-1146-2414 R&M BUILDINGS - GROUNDS	0	0	1,000	1,525
01-2-1146-4803 SEWER USER FEE	0	80	40	130
Total 148-1st ST PROPERTY	0	80	1,040	1,655
1147 55 CANADA AVENUE OFFICE LEASE				
01-2-1147-1203 WAGES	0	4,019	3,250	5,380
01-2-1147-1400 BENEFITS	0	985	1,007	1,668

Cowichan Valley Regional District
Budget Report by Cost Center



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GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1147-2131	TELEPHONE	0	2,277	2,000	2,000
01-2-1147-2410	R & M - BUILDINGS - GENERAL	0	4,235	1,000	2,000
01-2-1147-2626	LEASE - BUILDING	0	46,778	48,400	48,000
01-2-1147-5530	ELECTRICITY	0	1,560	2,500	2,575
01-2-1147-5915	SUPPLIES & RENTAL - PHOTO	0	630	1,200	1,200
01-2-1147-5920	SUPPLIES - OFFICE	0	649	750	750
01-2-1147-5924	SUPPLIES - JANITORIAL	0	94	500	2,435
Total 55 CANADA AVENUE OFFIC		0	61,229	60,607	66,008
1190 OTHER BOARD EXPENDITURES					
01-2-1190-2230	SUBSCRIPTIONS	2,010	0	0	0
01-2-1190-2320	LEGAL SERVICES	18,469	417	30,000	30,000
01-2-1190-2330	CONSULTANTS	83,342	7,216	40,000	40,000
01-2-1190-2340	TRAINING & DEVELOPMENT	0	0	25,000	25,000
01-2-1190-2371	INSURANCE - CASUALTY	1,107	1,178	1,200	2,000
01-2-1190-2591	PURCHASED MTCE/COMPUTE	26,347	0	26,400	26,400
01-2-1190-5110	SUNDRY EXPENSES	211	0	750	750
01-2-1190-5122	PROMOTIONS	1,297	2,093	3,000	3,000
01-2-1190-7502	STRATEGIC INVESTMENT	10,000	70,639	200,000	125,000
01-2-1190-8100	INTEREST-TEMPORARY BORR	19,283	0	26,000	10,000
Total OTHER BOARD EXPENDIT		162,066	81,542	352,350	262,150
1195 ISLAND CORRIDOR PROJECT					
01-2-1195-2320	LEGAL SERVICES	0	0	75,000	0
01-2-1195-2330	CONSULATANTS	0	0	425,000	85,976
01-2-1195-4610	COMMUNICATIONS	0	0	75,000	17,455
01-2-1195-9910	CONTINGENCY	0	0	25,000	0
Total ISLAND CORRIDOR PROJE		0	0	600,000	103,431
1200 REGIONAL GROWTH STRATEGY					
01-2-1200-1101	SALARIES/FULL TIME REGULA	0	0	0	146,890
01-2-1200-1400	BENEFITS	0	0	0	45,565
01-2-1200-2111	TRAVEL	0	0	0	1,550
01-2-1200-2312	CONSULTANTS - PROJECTS	0	0	0	50,000
01-2-1200-2320	LEGAL SERVICES	0	0	0	20,000
01-2-1200-2330	CONSULTANTS	0	0	0	180,000
01-2-1200-2340	TRAINING & DEVELOPMENT	0	0	0	1,950
01-2-1200-2341	REGISTRAT/CONFERENCES/S	0	0	0	2,400
01-2-1200-2395	MEMBERSHIPS	0	0	0	1,000
01-2-1200-2475	MISCELLANEOUS EQUIPMENT	0	0	0	3,375
01-2-1200-2532	COMPUTER SOFTWARE UPGR	0	0	0	2,500
01-2-1200-3571	PUBLIC ENGAGEMENT/PARTIC	0	0	0	50,000



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GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1200-5110	SUNDRY EXPENSES	0	0	0	2,000
	Total REGIONAL GROWTH STRA	0	0	0	507,230
1201 INDIGENOUS RELATIONS FRAMEWORK					
01-2-1201-1101	SALARIES/FULL TIME REGULA	0	0	0	100,000
01-2-1201-1400	BENEFITS	0	0	0	30,000
01-2-1201-2312	CONSULTANTS - PROJECTS	0	0	0	70,000
	Total INDIGENOUS RELATIONS	0	0	0	200,000
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	447,184	373,314	359,686	373,450
01-2-1211-1204	WAGES - HOURLY	60,209	76,719	0	5,000
01-2-1211-1400	BENEFITS	122,539	113,551	111,503	115,770
01-2-1211-2110	CONFERENCES & SEMINARS	2,079	5,133	10,300	12,404
01-2-1211-2111	TRAVEL	658	862	3,000	1,500
01-2-1211-2210	ADVERTISING	1,005	932	0	0
01-2-1211-2312	CONSULTANTS - PROJECTS	0	0	0	35,000
01-2-1211-2320	LEGAL SERVICES	2,229	429	5,000	5,000
01-2-1211-2330	CONSULTANTS	43,903	63,319	116,500	136,500
01-2-1211-2340	TRAINING & DEVELOPMENT	756	1,701	5,000	5,000
01-2-1211-2388	GREEN TEAM	72	0	2,500	500
01-2-1211-2395	MEMBERSHIPS	1,769	1,547	2,000	2,500
01-2-1211-2475	MISCELLANEOUS EQUIPMENT	10,640	10,989	6,000	7,600
01-2-1211-2476	PURCHASED REPAIRS/OFFICE	7,320	0	0	0
01-2-1211-2532	COMPUTER SOFTWARE UPGR	4,419	8,680	7,138	9,487
01-2-1211-2591	PURCHASED MTCE./COMPUTE	0	0	0	25,000
01-2-1211-5110	SUNDRY EXPENSES	23,152	3,348	2,000	1,500
01-2-1211-5121	MEETING EXPENSES	499	2,037	2,500	2,500
01-2-1211-9910	CONTINGENCY	0	0	1,000	500
	Total EXECUTIVE OFFICE	728,435	662,561	634,127	739,211
1212 LEGISLATIVE SERVICES					
01-2-1212-1101	SALARIES/FULL TIME REGULA	567,468	722,614	1,006,249	1,074,335
01-2-1212-1204	WAGES - HOURLY	197	3,277	39,000	4,000
01-2-1212-1400	BENEFITS	139,197	179,365	279,289	334,284
01-2-1212-2110	CONFERENCES & SEMINARS	0	9,972	14,500	14,500
01-2-1212-2111	TRAVEL	0	725	4,300	4,300
01-2-1212-2210	ADVERTISING	6,763	3,093	9,000	9,000
01-2-1212-2230	SUBSCRIPTIONS	0	148	0	0



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		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1212-2320	LEGAL SERVICES	1,444	449	1,500	2,000
01-2-1212-2330	CONSULTANTS	368	96,016	8,500	8,500
01-2-1212-2340	TRAINING & DEVELOPMENT	2,185	1,935	4,500	3,500
01-2-1212-2395	MEMBERSHIPS	1,828	1,635	2,395	1,500
01-2-1212-2475	MISCELLANEOUS EQUIPMENT	6,257	22,400	18,250	13,500
01-2-1212-2532	COMPUTER SOFTWARE UPGF	28,839	12,969	12,000	13,047
01-2-1212-2543	B.C. ON-LINE	0	14	100	100
01-2-1212-4525	ALLOC - GM STRATEGIC SERV	0	0	0	51,970
01-2-1212-5110	SUNDRY EXPENSES	6,220	2,464	1,000	1,500
01-2-1212-5121	MEETING EXPENSES	266	189	1,100	1,500
01-2-1212-5148	STORAGE - INACTIVE RECORL	888	2,763	10,580	10,580
Total LEGISLATIVE SERVICES		761,920	1,060,030	1,412,263	1,548,116
1213 GM CORPORATE SERVICES					
01-2-1213-1101	SALARIES/FULL TIME REGULA	160,343	187,268	207,653	0
01-2-1213-1400	BENEFITS	34,840	40,149	64,372	0
01-2-1213-2110	CONFERENCES & SEMINARS	2,614	1,650	2,000	0
01-2-1213-2111	TRAVEL	508	113	1,000	0
01-2-1213-2320	LEGAL SERVICES	1,382	31,256	0	0
01-2-1213-2340	TRAINING & DEVELOPMENT	0	3,536	3,000	0
01-2-1213-2395	MEMBERSHIPS	404	405	800	0
01-2-1213-2475	MISCELLANEOUS EQUIPMENT	115	10,650	2,000	0
01-2-1213-2532	COMPUTER SOFTWARE UPGF	250	262	1,000	0
01-2-1213-5110	SUNDRY EXPENSES	2,128	1,132	1,000	0
01-2-1213-9910	CONTINGENCY	0	0	1,000	0
Total GM CORPORATE SERVICE		202,585	276,420	283,825	0
1215 COMMUNICATIONS & ENGAGEMENT					
01-2-1215-1101	SALARIES/FULL TIME REGULA	185,481	203,315	253,730	271,983
01-2-1215-1204	WAGES - HOURLY	1	3,005	0	0
01-2-1215-1400	BENEFITS	47,928	53,723	75,451	84,314
01-2-1215-2110	CONFERENCES & SEMINARS	0	1,103	3,000	3,500
01-2-1215-2111	TRAVEL	0	0	1,500	2,000
01-2-1215-2210	ADVERTISING	95	-15	1,000	5,000
01-2-1215-2230	SUBSCRIPTIONS	24,610	26,712	27,000	27,000
01-2-1215-2312	CONSULTANTS - PROJECTS	0	0	125,000	100,000
01-2-1215-2330	CONSULTANTS	23,568	17,466	50,000	50,000
01-2-1215-2340	TRAINING & DEVELOPMENT	0	541	2,500	3,500
01-2-1215-2395	MEMBERSHIPS	267	267	2,000	2,500
01-2-1215-2475	MISCELLANEOUS EQUIPMENT	0	5,007	0	0
01-2-1215-2532	COMPUTER SOFTWARE UPGF	3,553	6,004	1,000	1,000
01-2-1215-4525	ALLOC - GM STRATEGIC SERV	72,692	80,798	83,969	51,970



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GENERAL REVENUE FUND					
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		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1215-5110	SUNDRY EXPENSES	668	240	1,000	1,000
01-2-1215-5121	MEETING EXPENSES	0	284	1,000	1,500
01-2-1215-9910	CONTINGENCY	64	942	1,000	250
Total COMMUNICATIONS & ENG		358,926	399,389	629,150	605,517
1218 ASSET MANAGEMENT					
01-2-1218-1101	SALARIES/FULL TIME REGULA	144,382	75,609	215,275	211,141
01-2-1218-1400	BENIFITS	32,997	16,404	66,736	66,736
01-2-1218-2110	CONFERENCES & SEMINARS	0	787	4,500	5,000
01-2-1218-2111	TRAVEL	0	0	2,000	2,000
01-2-1218-2131	TELEPHONE	284	1,428	1,500	1,500
01-2-1218-2330	CONSULTANTS	235,457	186,868	363,965	351,545
01-2-1218-2340	TRAINING & DEVELOPMENT	4,755	1,042	6,000	3,000
01-2-1218-2395	MEMBERSHIPS	130	0	1,500	2,000
01-2-1218-2475	MISCELLANEOUS EQUIPMENT	0	3,248	7,000	7,000
01-2-1218-2532	COMPUTER SOFTWARE UPGR	563	1,182	600	1,000
01-2-1218-5110	SUNDRY EXPENSES	56	747	500	500
01-2-1218-5121	MEETING EXPENSES	170	0	500	500
01-2-1218-5920	SUPPLIES - OFFICE	0	0	3,000	3,000
Total ASSET MANAGEMENT		418,793	287,314	673,076	654,922
1219 COMMON ADMINISTRATIVE EXPEND					
01-2-1219-2121	POSTAGE	5,225	5,140	5,500	6,000
01-2-1219-2122	COURIER & EXPRESS	0	22	100	100
01-2-1219-2131	TELEPHONE	8,469	10,249	12,000	12,000
01-2-1219-2210	ADVERTISING	8,577	5,928	10,000	10,000
01-2-1219-2230	SUBSCRIPTIONS	1,605	0	0	0
01-2-1219-2370	INSURANCE - PROPERTY	0	7,676	0	0
01-2-1219-2371	INSURANCE - CASUALTY	0	0	500	500
01-2-1219-2475	MISCELLANEOUS EQUIPMENT	4,302	1,928	4,000	2,500
01-2-1219-2532	COMPUTER SOFTWARE UPGR	513	513	972	1,305
01-2-1219-4545	ALLOC - G.I.S.	132,158	158,793	162,133	219,891
01-2-1219-4560	ALLOC - LIABILITY INSURANCE	11,778	12,368	12,368	13,634
01-2-1219-4585	ALLOC - BUILDING COSTS	361,993	0	0	0
01-2-1219-5110	SUNDRY EXPENSES	193	4,749	4,500	4,500
01-2-1219-5121	MEETING EXPENSES	1,149	1,601	4,655	4,655
01-2-1219-5915	SUPPLIES & RENTAL - PHOTO	8,081	8,577	9,000	9,000
01-2-1219-5920	SUPPLIES - OFFICE	14,838	19,806	15,000	15,000
01-2-1219-8150	BANK CHARGES	2,652	7,078	0	0
01-2-1219-9190	CASH SHORT & OVER	-1	0	0	0
Total COMMON ADMINISTRATIV		561,531	244,426	240,728	299,085



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Function Type : Selective

**GENERAL REVENUE FUND
 100 - GENERAL GOVERNMENT**

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
1220 FINANCE EXPENDITURES				
01-2-1220-1101 SALARIES/FULL TIME REGULA	1,082,978	1,216,784	1,299,671	1,647,136
01-2-1220-1204 WAGES - HOURLY	46,017	41,555	0	25,000
01-2-1220-1400 BENEFITS	285,191	335,811	402,897	516,010
01-2-1220-2108 ARMOURED CAR SERVICE	7,519	7,364	8,500	12,000
01-2-1220-2110 CONFERENCES & SEMINARS	5,527	7,773	17,000	17,000
01-2-1220-2111 TRAVEL	125	914	1,100	1,100
01-2-1220-2210 ADVERTISING	2,388	1,814	2,500	2,500
01-2-1220-2230 SUBSCRIPTIONS	0	373	0	0
01-2-1220-2310 AUDITING SERVICES	62,250	53,409	53,500	54,750
01-2-1220-2320 LEGAL SERVICES	369	34,575	1,000	1,000
01-2-1220-2338 CONTRACT FOR SERVICES	5,663	13,177	50,500	50,500
01-2-1220-2340 TRAINING & DEVELOPMENT	4,166	6,137	26,200	22,100
01-2-1220-2395 MEMBERSHIPS	7,623	10,061	11,300	12,850
01-2-1220-2475 MISCELLANEOUS EQUIPMENT	18,608	11,792	8,000	21,400
01-2-1220-2476 PURCHASED REPAIRS/OFFICE	372	1,427	7,300	7,300
01-2-1220-2532 COMPUTER SOFTWARE UPGF	21,616	25,003	70,600	83,600
01-2-1220-2543 B.C. ON-LINE	653	782	800	800
01-2-1220-2610 RENTALS - BUILDING	235	325	2,360	2,360
01-2-1220-4525 ALLOC - GM STRATEGIC SERV	0	0	0	51,970
01-2-1220-5110 SUNDRY EXPENSES	3,109	5,031	5,000	5,000
01-2-1220-5121 MEETING EXPENSES	0	0	200	200
01-2-1220-8150 BANK CHARGES	4,164	47,960	1,000	1,000
01-2-1220-9190 CASH SHORT & OVER	106	281	100	100
01-2-1220-9910 CONTINGENCY	0	0	1,000	500
Total FINANCE EXPENDITURES	1,558,679	1,822,347	1,970,528	2,536,176
1222 EMERGENCY PLANNING				
01-2-1222-2338 CONTRACT FOR SERVICE	0	428	0	0
Total EMERGENCY PLANNING	0	428	0	0
1224 HUMAN RESOURCES				
01-2-1224-1101 SALARIES/FULL TIME REGULA	879,152	1,019,578	1,180,136	1,207,962
01-2-1224-1204 WAGES - HOURLY	-3	0	0	0
01-2-1224-1250 EMPLOYER PAID UNION BUSIN	19,916	1,368	2,000	8,750
01-2-1224-1400 BENEFITS	236,758	271,467	363,901	374,468
01-2-1224-1450 BARGAINING	2,824	0	3,000	3,000
01-2-1224-2110 CONFERENCES & SEMINARS	0	466	3,000	4,500
01-2-1224-2111 TRAVEL	490	1,215	3,500	3,500
01-2-1224-2115 EMPLOYEE RECOGNITION PR	5,866	4,782	6,000	6,000
01-2-1224-2116 EFAP PROGRAM	24,143	27,308	35,268	35,268
01-2-1224-2121 POSTAGE	287	281	500	500



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Function Type : Selective

GENERAL REVENUE FUND
 100 - GENERAL GOVERNMENT

		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1224-2123	WORKPLACE WELLNESS COM	0	119	4,000	4,000
01-2-1224-2127	O.H. & S. COMMITTEE	358	1,054	1,500	1,500
01-2-1224-2128	EMPLOYEE WELLNESS	4,350	5,623	14,000	14,000
01-2-1224-2131	TELEPHONE	3,486	3,085	3,750	4,410
01-2-1224-2210	ADVERTISING	3,574	1,777	2,000	2,000
01-2-1224-2230	SUBSCRIPTIONS	2,420	2,751	3,000	12,750
01-2-1224-2312	CONSULTANTS - PROJECTS	0	0	0	84,460
01-2-1224-2320	LEGAL SERVICES	2,879	14,144	4,000	5,000
01-2-1224-2330	CONSULTANTS	14,398	7,169	55,000	5,000
01-2-1224-2340	TRAINING & DEVELOPMENT	7,058	16,307	90,000	15,000
01-2-1224-2395	MEMBERSHIPS	3,486	3,646	7,500	7,500
01-2-1224-2475	MISCELLANEOUS EQUIPMENT	12,811	21,068	15,000	14,000
01-2-1224-2532	COMPUTER SOFTWARE UPGR	2,194	5,017	63,500	63,500
01-2-1224-2591	PURCHASED MTCE./COMPUTE	45,318	6,014	40,000	30,000
01-2-1224-4525	ALLOC - GM STRATEGIC SERV	0	0	0	51,970
01-2-1224-5110	SUNDRY EXPENSES	4,701	2,056	2,000	2,000
01-2-1224-5121	MEETING EXPENSES	0	357	500	500
01-2-1224-5920	SUPPLIES - OFFICE	3,862	4,152	3,000	3,000
	Total HUMAN RESOURCES	1,280,327	1,420,802	1,906,055	1,964,538
1229 INFORMATION TECHNOLOGY					
01-2-1229-1101	SALARIES/FULL TIME REGULA	427,376	478,382	678,512	752,234
01-2-1229-1400	BENEFITS	115,539	127,836	206,292	233,193
01-2-1229-2110	CONFERENCES & SEMINARS	390	0	12,600	5,000
01-2-1229-2111	TRAVEL	428	990	2,500	3,500
01-2-1229-2131	TELEPHONE	4,593	3,295	8,200	1,500
01-2-1229-2133	PHONE SYSTEM	7,366	30,200	84,000	120,045
01-2-1229-2330	CONSULTANTS	5,886	16,707	120,000	42,000
01-2-1229-2338	CONTRACT FOR SERVICES	8,911	586	12,000	165,167
01-2-1229-2340	TRAINING & DEVELOPMENT	661	8,478	14,600	20,800
01-2-1229-2352	WEB PAGE	24,879	26,936	25,000	29,000
01-2-1229-2475	MISCELLANEOUS EQUIPMENT	4,670	2,638	19,000	5,000
01-2-1229-2480	MINOR CAPITAL	2,787	0	22,000	16,000
01-2-1229-2532	COMPUTER SOFTWARE UPGR	13,232	61,120	53,500	96,500
01-2-1229-2534	PURCHASED MTCE. - COMPUT	0	17,523	0	40,530
01-2-1229-2591	PURCHASED MTCE./COMPUTE	106,511	154,250	382,000	371,243
01-2-1229-2675	INTERNET	16,364	16,748	18,000	32,500
01-2-1229-4525	ALLOC - GM STRATEGIC SERV	0	0	0	51,970
01-2-1229-5110	SUNDRY EXPENSES	385	3,741	1,000	1,400
01-2-1229-5920	SUPPLIES - OFFICE	0	55	6,000	1,000
01-2-1229-5922	SUPPLIES - COMPUTER	1,762	1,551	5,000	4,000
01-2-1229-9910	CONTINGENCY	402	0	5,000	500



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Function Type : Selective

		GENERAL REVENUE FUND			
		100 - GENERAL GOVERNMENT			
		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total INFORMATION TECHNOLO		742,141	951,038	1,675,204	1,993,082
1234 LIABILITY INSURANCE					
01-2-1234-2366	M.I.A. PREMIUM	222,753	232,750	232,500	232,500
Total LIABILITY INSURANCE		222,753	232,750	232,500	232,500
1310 FACILITIES					
01-2-1310-1400	BENEFITS	0	3	0	0
Total FACILITIES		0	3	0	0
1911 ELECTION EXPENDITURES					
01-2-1911-1400	BENEFITS	-114	0	0	0
Total ELECTION EXPENDITURE:		-114	0	0	0
1921 U.B.C.M. CONVENTION					
01-2-1921-1860	DIRECTORS' TRAVEL	0	55	0	0
Total U.B.C.M. CONVENTION		0	55	0	0
2920 ENFORCEMENT AND INSPECTION EXPENDITURES					
01-2-2920-1204	WAGES - HOURLY	0	75	0	0
01-2-2920-1400	BENEFITS	0	16	0	0
Total ENFORCEMENT AND INSP		0	90	0	0
4110 COWICHAN LAKE WEIR					
01-2-4110-2131	TELEPHONE	-40	0	0	0
Total COWICHAN LAKE WEIR		-40	0	0	0
6700 G.I.S.					
01-2-6700-1101	SALARIES/FULL TIME REGULA	261,955	347,656	509,036	557,446
01-2-6700-1400	BENEFITS	79,301	92,077	156,871	172,809
01-2-6700-2110	CONFERENCES & SEMINARS	0	0	4,000	14,500
01-2-6700-2111	TRAVEL	0	105	1,500	2,000
01-2-6700-2131	TELEPHONE	998	1,000	1,500	0
01-2-6700-2330	CONSULTANTS	0	0	7,500	120,000
01-2-6700-2338	CONTRACT FOR SERVICES	71,213	53,587	284,611	400,000
01-2-6700-2340	TRAINING & DEVELOPMENT	278	723	12,000	7,800
01-2-6700-2475	MISCELLANEOUS EQUIPMENT	1,317	1,753	9,500	3,500
01-2-6700-2480	MINOR CAPITAL	2,034	0	12,000	8,500
01-2-6700-2530	PURCHASED MTCE. - EQUIPM	0	18,749	0	0
01-2-6700-2532	COMPUTER SOFTWARE UPGF	5,609	55,919	10,000	0
01-2-6700-2591	PURCHASED MTCE./COMPUTE	50,311	68,321	124,260	89,201
01-2-6700-5110	SUNDRY EXPENSES	23	1	1,500	700
01-2-6700-5920	SUPPLIES - OFFICE	204	0	2,500	500



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Function Type : Selective

GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2022	2023	2024	2025
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-6700-5922	SUPPLIES - COMPUTER	243	1,553	4,000	2,500
01-2-6700-9910	CONTINGENCY	0	0	0	500
	Total G.I.S.	473,485	641,445	1,140,778	1,379,956
7113 PROGRAM EXPENDITURES					
01-2-7113-1101	SALARIES/FULL TIME REGULA	0	278	0	0
01-2-7113-1400	BENEFITS	0	89	0	0
	Total PROGRAM EXPENDITURE	0	367	0	0
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	30,136	14,187	14,200	14,200
01-2-7142-1400	BENEFITS	4,309	1,793	1,487	1,487
	Total SUMMER STUDENT PROG	34,445	15,981	15,687	15,687
7170 REGIONAL PARKS/GENERAL EXPEND					
01-2-7170-2210	ADVERTISING	0	916	0	0
	Total REGIONAL PARKS/GENER	0	916	0	0
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	1,891	89,196	79,059
01-2-8115-8216	PRINCIPAL	0	0	475,473	361,032
	Total SHORT TERM DEBT	0	1,891	564,669	440,091
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	0	1,077,916	0	0
	Total TRANSFER TO CAPITAL RE	0	1,077,916	0	0
8245 TRANSFER TO OPERATING RESERVE					
01-2-8245-0000	TRANSFER TO OPERATING RE	100,000	80,000	0	0
	Total TRANSFER TO OPERATING	100,000	80,000	0	0
9900 INTERNAL RECOVERIES					
01-2-9900-4100	ALLOC - GENERAL GOVERNME	-3,718,725	-4,372,152	-4,796,640	-4,910,243
01-2-9900-4545	ALLOC - G.I.S.	-660,791	-793,967	-810,667	-1,099,456
01-2-9900-4560	ALLOC - LIABILITY INSURANCE	-180,600	-189,629	-199,110	-209,061
01-2-9900-4570	ALLOC - BILLING CLERK	-50,018	-51,519	-51,519	-51,519
	Total INTERNAL RECOVERIES	-4,610,134	-5,407,267	-5,857,936	-6,270,279
	Total OPERATING EXP	3,488,659	4,861,486	7,525,240	8,302,149
CAPITAL REV					
2000 GRANTS					
01-7-2000-2108	GROWING COMMUNITIES FUN	0	0	0	-100,000



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Function Type : Selective

GENERAL REVENUE FUND				
100 - GENERAL GOVERNMENT				
	2022	2023	2024	2025
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total GRANTS	0	0	0	-100,000
4433 RECOVERY OF COSTS				
01-7-4433-0000 GENERAL	0	0	-28,487	-28,487
Total RECOVERY OF COSTS	0	0	-28,487	-28,487
8250 M.F.A. FUNDING				
01-7-8250-0002 M.F.A. FUNDING - SHORT TERM	0	-1,230,326	-737,500	-250,000
Total M.F.A. FUNDING	0	-1,230,326	-737,500	-250,000
9120 TRANSFER FROM OPERATING RESERVE				
01-7-9120-0000 TRANSFER FROM OPERATING	0	-135,128	-1,857,567	-1,698,825
Total TRANSFER FROM OPERA	0	-135,128	-1,857,567	-1,698,825
Total CAPITAL REV	0	-1,365,454	-2,623,554	-2,077,312
CAPITAL EXP				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6113 FURNITURE, FIXTURES, EQUIP	0	136,541	813,555	1,057,487
01-8-8221-6122 BUILDING IMPROVEMENTS	0	101,657	675,000	124,825
01-8-8221-6127 I.T. INFRASTRUCTURE	0	0	1,135,000	895,000
Total TRANSFER/GENERAL CAP	0	238,198	2,623,555	2,077,312
Total CAPITAL EXP	0	238,198	2,623,555	2,077,312
Surplus/Deficit	-1,194,799	-8,106,679	2	0

Cowichan Valley Regional District
Budget Report by Cost Center



Account Code : ??-?-????-???? To : ??-?-????-????

Function Type : Selective

	2022 ACTUAL	2023 ACTUAL	2024 AMENDED BUDG	2025 APPROVED BUD
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-1,194,799	-8,106,679	2	0
