

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, Communications & Engagement, Administrative Services, Finance, Human Resources, Information Technology, Economic Development, Asset Management, First Nations Relations, 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 4,639,525

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	184,964,586	219,616		219,616
DISTRICT OF NORTH COWICHAN	1,322,124,175	1,569,811		1,569,811
TOWN OF LADYSMITH	347,138,141	412,171		412,171
TOWN OF LAKE COWICHAN	120,575,129	143,164		143,164
ELECTORAL AREA A	251,483,986	298,597		298,597
ELECTORAL AREA B	446,671,103	530,351		530,351
ELECTORAL AREA C	237,844,956	282,403		282,403
ELECTORAL AREA D	161,943,870	192,282		192,282
ELECTORAL AREA E	189,525,096	225,031		225,031
ELECTORAL AREA F	142,165,711	168,799		168,799
ELECTORAL AREA G	153,335,355	182,061		182,061
ELECTORAL AREA H	166,331,910	197,493		197,493
ELECTORAL AREA I	183,390,057	217,746		217,746
TOTAL	3,907,494,075	4,639,525	-	4,639,525
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)	0.1187	COST PER \$100,000 HOUSEHOLD 11.87		

COWICHAN VALLEY REGIONAL DISTRICT

2026-2030 FINANCIAL EXPENDITURE PROGRAM

Service: General Government

Function: 100

TOTAL EXPENDITURE	2025	2026	2027	2028	2029	2030
Operational Costs	\$14,160,878	\$14,865,946	\$15,030,219	\$15,481,126	\$15,945,560	\$16,423,927
Long Term Debt						
Short Term Debt	\$440,091	\$356,094	\$345,506	\$334,918	\$78,264	\$0
Capital	\$1,655,501					
Transfer to Operating Reserve		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
TOTAL APPLICATION OF FUNDS	\$16,256,470	\$15,322,040	\$15,475,725	\$15,916,044	\$16,123,824	\$16,523,927
SOURCES OF FUNDS						
Requisition/Parcel Tax	\$4,546,858	\$4,639,525	\$6,190,290	\$6,366,418	\$6,449,529	\$6,609,571
User Fee						
Transfer from Capital Reserve						
Transfer from Operating Reserve	\$2,347,047	\$819,000	\$0	\$0	\$0	\$0
Transfer from Gas Tax Reserve	\$117,047	\$576,427				
Other (including recoveries)	\$8,377,363	\$8,368,132	\$9,285,435	\$9,549,626	\$9,674,295	\$9,914,356
Debt Proceeds	\$250,000					
Surplus/(Deficit)	\$618,155	\$918,956				
TOTAL SOURCE OF FUNDS	\$16,256,470	\$15,322,040	\$15,475,725	\$15,916,044	\$16,123,824	\$16,523,927

2026 Debt Short Term with Principal & Interest

Borrowed	Outstanding	Maturity	P & I
HVAC system	\$738,196	2028	\$270,352
Ingram Roof	\$303,084	2029	\$85,742

Total

\$356,094



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Function Type : Selective

GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
	2023	2024	2025	2026	
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD	
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-409	-445	-400	0
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-4,700	-5,747	0	0
01-1-2000-2108	GROWING COMMUNITIES FUN	0	0	-450,000	0
01-1-2000-2111	PROVINCIAL GRANT	-26,624	-10,179	-103,431	-250,000
01-1-2000-2121	PROVINCIAL CONDITIONAL	-5,649,000	-496,569	0	-22,500
01-1-2000-2131	REVENUE SHARING	-70,000	-77,400	-75,000	-70,000
01-1-2000-2133	PROVINCIAL - ADMIN	-70,000	-77,400	-75,000	-70,000
	Total GRANTS	-5,820,733	-667,740	-703,831	-412,500
4105 ENVIRONMENTAL INITIATIVES					
01-1-4105-2111	PROVINCIAL GRANT	0	-2	0	0
	Total ENVIRONMENTAL INITIATI	0	-2	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-158,584	-32,692	0	0
01-1-4433-0025	FACILITIES	0	-3,800	-4,950	-5,065
	Total RECOVERY OF COSTS	-158,584	-36,492	-4,950	-5,065
4771 SALES					
01-1-4771-3605	MAPS	-1,034	-1,027	0	0
	Total SALES	-1,034	-1,027	0	0
5510 INTEREST INCOME					
01-1-5510-0000	INTEREST INCOME	-2,133,711	-2,547,321	-1,275,000	-1,200,000
	Total INTEREST INCOME	-2,133,711	-2,547,321	-1,275,000	-1,200,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	24,503	24,408	0	0
01-1-5900-5050	F.O.I. RECOVERIES	-388	-1,495	0	0
	Total MISCELLANEOUS	24,115	22,913	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-3,560,089	-4,326,028	-4,546,858	-4,639,525
	Total REQUISITION	-3,560,089	-4,326,028	-4,546,858	-4,639,525
7585 CONTRIBUTIONS FROM OTHER AREAS					
01-1-7585-0000	CONTRIBUTIONS FROM OTHE	-80,000	0	0	-80,000
	Total CONTRIBUTIONS FROM O	-80,000	0	0	-80,000
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	-209,498	-117,047	-576,427



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Function Type : Selective

GENERAL REVENUE FUND				
100 - GENERAL GOVERNMENT				
	2023	2024	2025	2026
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total TRANSFER FROM GAS TA	0	-209,498	-117,047	-576,427
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	-110,873	-218,000	-618,155	-918,956
Total SURPLUS/DEFICIT - CURF	-110,873	-218,000	-618,155	-918,956
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	0	0	-1,046,269	-819,000
01-1-9120-0022 M.I.A.	0	0	-22,735	0
Total TRANSFER FROM OPERA	0	0	-1,069,004	-819,000
Total OPERATING REV	-11,840,909	-7,983,197	-8,334,845	-8,651,473
OPERATING EXP				
1120 GENERAL EXPENDITURES				
01-2-1120-1204 WAGES - HOURLY	119	107	0	0
01-2-1120-1400 BENEFITS	59	35	0	0
01-2-1120-2110 CONFERENCES & SEMINARS	0	33	0	0
01-2-1120-2111 TRAVEL	0	15	0	0
01-2-1120-2131 TELEPHONE	124	0	0	0
01-2-1120-2475 MISCELLANEOUS EQUIPMENT	6	0	0	0
Total GENERAL EXPENDITURE\$	308	190	0	0
1124 GENERAL EXPENDITURES - 100% REBATABLE				
01-2-1124-5920 SUPPLIES - OFFICE	49	0	0	0
Total GENERAL EXPENDITURE\$	49	0	0	0
1130 BOARD EXPENDITURES				
01-2-1130-1190 DIRECTORS - REGULAR PAY	427,869	419,058	402,704	452,556
01-2-1130-1400 BENEFITS	78,631	77,485	105,827	108,348
01-2-1130-1810 DIRECTORS' EXPENSES	241	28	1,000	1,000
01-2-1130-1860 DIRECTORS' TRAVEL	6,088	5,381	7,500	7,500
01-2-1130-2007 TAC EXPENSES	102	2,152	16,258	15,518
01-2-1130-2131 TELEPHONE	750	748	1,200	1,000
01-2-1130-2341 REGISTRAT/CONFERENCES/S	658	1,894	2,000	2,000
01-2-1130-2475 MISCELLANEOUS EQUIPMENT	1,082	2,233	1,000	3,200
01-2-1130-2532 COMPUTER SOFTWARE UPGF	513	572	2,700	2,700
01-2-1130-5110 SUNDRY EXPENSES	1,584	299	1,000	1,000
01-2-1130-5121 MEETING EXPENSES	12,598	20,920	21,780	24,280
01-2-1130-9910 CONTINGENCY	0	0	0	1,000
Total BOARD EXPENDITURES	530,117	530,771	562,969	620,103
1140 FACILITIES OPERATING COSTS				



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Function Type : Selective

GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1140-1203	WAGES	130,760	141,735	139,275	143,045
01-2-1140-1301	WAGES	0	0	1,030	1,082
01-2-1140-1400	BENEFITS	32,320	38,262	42,507	43,238
01-2-1140-2330	CONSULTANTS	19,663	5,189	10,000	10,000
01-2-1140-2338	CONTRACT FOR SERVICES	6,533	1,511	2,160	2,225
01-2-1140-2370	INSURANCE - PROPERTY	24,512	25,865	29,770	28,389
01-2-1140-2379	SECURITY	8,621	15,429	10,455	12,281
01-2-1140-2400	ALARM MAINTENANCE	0	0	1,450	1,450
01-2-1140-2410	R & M - BUILDINGS - GENERAL	71,751	33,110	66,000	63,000
01-2-1140-2414	R & M - BUILDINGS - GROUND	12,333	5,132	10,000	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	2,609	2,963	3,300	3,548
01-2-1140-4530	ALLOC - FACILITIES	19,273	19,356	18,428	20,192
01-2-1140-4803	SEWER USER FEE	188	169	300	300
01-2-1140-5510	WATER	1,578	1,513	2,250	2,475
01-2-1140-5530	ELECTRICITY	36,306	42,296	43,760	45,401
01-2-1140-5533	GAS	4,367	1,033	2,650	2,783
01-2-1140-5550	GARBAGE DISPOSAL	3,589	3,236	5,000	5,000
01-2-1140-5924	SUPPLIES - JANITORIAL	8,761	10,560	8,000	8,200
01-2-1140-9910	CONTINGENCY	0	0	500	2,500
Total FACILITIES OPERATING C		383,163	347,359	408,335	416,609
1145 BUSINESS OPERATING COSTS					
01-2-1145-2131	TELEPHONE	3,094	3,066	2,900	3,000
01-2-1145-2475	MISCELLANEOUS EQUIPMENT	0	0	1,000	1,000
01-2-1145-2620	RENTALS/MACHINERY & EQUI	0	0	550	580
01-2-1145-2626	LEASE - BUILDING - ADDITION	6,900	16,700	21,900	21,900
01-2-1145-5110	SUNDRY EXPENSES	3,065	3,130	2,400	2,400
01-2-1145-5915	SUPPLIES & RENTAL - PHOTO	1,308	133	1,545	1,545
01-2-1145-5920	SUPPLIES - OFFICE	1,729	930	1,475	1,475
Total BUSINESS OPERATING C		16,095	23,960	31,770	31,900
1146 148-1st ST PROPERTY					
01-2-1146-2414	R&M BUILDINGS - GROUNDS	0	1,620	1,525	1,000
01-2-1146-4803	SEWER USER FEE	80	65	130	130
Total 148-1st ST PROPERTY		80	1,685	1,655	1,130
1147 55 CANADA AVENUE OFFICE LEASE					
01-2-1147-1203	WAGES	4,019	7,212	5,380	5,649
01-2-1147-1400	BENEFITS	985	1,956	1,668	1,695
01-2-1147-2131	TELEPHONE	2,277	2,407	2,000	2,500



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		GENERAL REVENUE FUND			
		100 - GENERAL GOVERNMENT			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1147-2410	R & M - BUILDINGS - GENERAL	4,235	1,930	2,000	2,000
01-2-1147-2626	LEASE - BUILDING	46,778	43,835	48,000	50,000
01-2-1147-5530	ELECTRICITY	1,560	1,764	2,575	2,672
01-2-1147-5915	SUPPLIES & RENTAL - PHOTO	630	1,334	1,200	1,800
01-2-1147-5920	SUPPLIES - OFFICE	649	692	750	750
01-2-1147-5924	SUPPLIES - JANITORIAL	94	500	2,435	2,500
Total 55 CANADA AVENUE OFFI		61,229	61,630	66,008	69,566
1190 OTHER BOARD EXPENDITURES					
01-2-1190-2320	LEGAL SERVICES	417	58,646	30,000	30,000
01-2-1190-2330	CONSULTANTS	7,216	1,782	40,000	40,000
01-2-1190-2340	TRAINING & DEVELOPMENT	0	0	25,000	35,000
01-2-1190-2371	INSURANCE - CASUALTY	1,178	1,750	2,000	2,000
01-2-1190-2591	PURCHASED MTCE/COMPUTE	0	27,018	26,400	25,440
01-2-1190-5110	SUNDRY EXPENSES	0	34	750	750
01-2-1190-5122	PROMOTIONS	2,093	976	3,000	2,000
01-2-1190-7502	STRATEGIC INVESTMENT	70,639	73,779	125,000	75,000
01-2-1190-8100	INTEREST-TEMPORARY BORF	0	0	10,000	10,000
01-2-1190-9910	CONTINGENCY	0	0	0	1,000
Total OTHER BOARD EXPENDIT		81,542	163,986	262,150	221,190
1195 ISLAND CORRIDOR PROJECT					
01-2-1195-2320	LEGAL SERVICES	0	26,474	0	0
01-2-1195-2330	CONSULTANTS	0	364,024	85,976	0
01-2-1195-4610	COMMUNICATIONS	0	106,072	17,455	0
Total ISLAND CORRIDOR PROJ		0	496,569	103,431	0
1200 REGIONAL GROWTH STRATEGY					
01-2-1200-1101	SALARIES/FULL TIME REGULA	0	0	146,890	154,235
01-2-1200-1400	BENEFITS	0	0	45,565	47,844
01-2-1200-2111	TRAVEL	0	0	1,550	450
01-2-1200-2312	CONSULTANTS - PROJECTS	0	0	50,000	50,000
01-2-1200-2320	LEGAL SERVICES	0	0	20,000	20,000
01-2-1200-2330	CONSULTANTS	0	0	180,000	180,000
01-2-1200-2340	TRAINING & DEVELOPMENT	0	0	1,950	1,950
01-2-1200-2341	REGISTRAT/CONFERENCES/S	0	0	2,400	3,500
01-2-1200-2395	MEMBERSHIPS	0	0	1,000	1,000
01-2-1200-2475	MISCELLANEOUS EQUIPMENT	0	0	3,375	3,500
01-2-1200-2532	COMPUTER SOFTWARE UPGF	0	0	2,500	2,500
01-2-1200-3571	PUBLIC ENGAGEMENT/PARTIC	0	0	50,000	50,000
01-2-1200-5110	SUNDRY EXPENSES	0	0	2,000	2,000
Total REGIONAL GROWTH STR		0	0	507,230	516,979



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**GENERAL REVENUE FUND
 100 - GENERAL GOVERNMENT**

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 APPROVED BUD
1201 INDIGENOUS RELATIONS FRAMEWORK				
01-2-1201-1101 SALARIES/FULL TIME REGULA	0	0	100,000	103,000
01-2-1201-1400 BENEFITS	0	0	30,000	33,000
01-2-1201-2110 CONFERENCES & SEMINARS	0	0	0	2,500
01-2-1201-2312 CONSULTANTS - PROJECTS	0	0	70,000	75,000
01-2-1201-2340 TRAINING & DEVELOPMENT	0	0	0	5,000
Total INDIGENOUS RELATIONS	0	0	200,000	218,500
1210 EXTENDED SERVICES				
01-2-1210-4206 ALLOC - ENGINEERING WAGE	20,000	0	20,000	20,000
Total EXTENDED SERVICES	20,000	0	20,000	20,000
1211 EXECUTIVE OFFICE				
01-2-1211-1101 SALARIES/FULL TIME REGULA	373,314	356,541	373,450	390,775
01-2-1211-1204 WAGES - HOURLY	76,719	9,541	5,000	15,000
01-2-1211-1400 BENEFITS	113,551	83,420	115,770	121,140
01-2-1211-2110 CONFERENCES & SEMINARS	5,133	6,522	12,404	15,754
01-2-1211-2111 TRAVEL	862	687	1,500	1,500
01-2-1211-2210 ADVERTISING	932	0	0	0
01-2-1211-2230 SUBSCRIPTIONS	0	928	0	0
01-2-1211-2312 CONSULTANTS - PROJECTS	0	0	35,000	35,000
01-2-1211-2320 LEGAL SERVICES	429	2,565	5,000	5,000
01-2-1211-2330 CONSULTANTS	63,319	57,243	136,500	136,500
01-2-1211-2340 TRAINING & DEVELOPMENT	1,701	6,784	5,000	5,000
01-2-1211-2388 GREEN TEAM	0	0	500	0
01-2-1211-2395 MEMBERSHIPS	1,547	2,205	2,500	3,990
01-2-1211-2475 MISCELLANEOUS EQUIPMENT	10,989	6,385	7,600	3,800
01-2-1211-2532 COMPUTER SOFTWARE UPGF	8,680	5,079	9,487	4,650
01-2-1211-2591 PURCHASED MTCE./COMPUTI	0	0	25,000	25,000
01-2-1211-5110 SUNDRY EXPENSES	3,348	329	1,500	1,750
01-2-1211-5121 MEETING EXPENSES	2,037	1,957	2,500	2,500
01-2-1211-9910 CONTINGENCY	0	0	500	1,000
Total EXECUTIVE OFFICE	662,561	540,186	739,211	768,359
1212 LEGISLATIVE SERVICES				
01-2-1212-1101 SALARIES/FULL TIME REGULA	722,614	788,622	1,074,335	1,158,083
01-2-1212-1204 WAGES - HOURLY	3,277	88,292	4,000	5,000
01-2-1212-1400 BENEFITS	179,365	197,061	334,284	349,485
01-2-1212-2110 CONFERENCES & SEMINARS	9,972	2,295	14,500	14,500
01-2-1212-2111 TRAVEL	725	1,692	4,300	4,300
01-2-1212-2210 ADVERTISING	3,093	3,669	9,000	2,500
01-2-1212-2230 SUBSCRIPTIONS	148	1,754	0	0



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		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1212-2320	LEGAL SERVICES	449	14,006	2,000	2,000
01-2-1212-2330	CONSULTANTS	96,016	2,583	8,500	8,500
01-2-1212-2340	TRAINING & DEVELOPMENT	1,935	4,026	3,500	3,500
01-2-1212-2395	MEMBERSHIPS	1,635	1,524	1,500	2,000
01-2-1212-2475	MISCELLANEOUS EQUIPMENT	22,400	20,197	13,500	13,500
01-2-1212-2532	COMPUTER SOFTWARE UPGF	12,969	13,419	13,047	13,047
01-2-1212-2543	B.C. ON-LINE	14	0	100	100
01-2-1212-4525	ALLOC - GM CORPORATE SER	0	0	51,970	71,423
01-2-1212-5110	SUNDRY EXPENSES	2,464	5,263	1,500	1,500
01-2-1212-5121	MEETING EXPENSES	189	55	1,500	1,500
01-2-1212-5148	STORAGE - INACTIVE RECORI	2,763	4,403	10,580	10,580
Total LEGISLATIVE SERVICES		1,060,030	1,148,862	1,548,116	1,661,518
1213 GM CORPORATE SERVICES					
01-2-1213-1101	SALARIES/FULL TIME REGULA	187,268	213,380	0	0
01-2-1213-1400	BENEFITS	40,149	46,100	0	0
01-2-1213-2110	CONFERENCES & SEMINARS	1,650	425	0	0
01-2-1213-2111	TRAVEL	113	1,730	0	0
01-2-1213-2320	LEGAL SERVICES	31,256	7,311	0	0
01-2-1213-2340	TRAINING & DEVELOPMENT	3,536	0	0	0
01-2-1213-2395	MEMBERSHIPS	405	514	0	0
01-2-1213-2475	MISCELLANEOUS EQUIPMENT	10,650	5,300	0	0
01-2-1213-2532	COMPUTER SOFTWARE UPGF	262	756	0	0
01-2-1213-5110	SUNDRY EXPENSES	1,132	1,760	0	0
Total GM CORPORATE SERVICE		276,420	277,276	0	0
1215 COMMUNICATIONS & ENGAGEMENT					
01-2-1215-1101	SALARIES/FULL TIME REGULA	203,315	244,895	271,983	285,583
01-2-1215-1204	WAGES - HOURLY	3,005	0	0	0
01-2-1215-1400	BENEFITS	53,723	66,464	84,314	82,819
01-2-1215-2110	CONFERENCES & SEMINARS	1,103	690	3,500	3,500
01-2-1215-2111	TRAVEL	0	0	2,000	2,000
01-2-1215-2210	ADVERTISING	-15	0	5,000	3,000
01-2-1215-2230	SUBSCRIPTIONS	26,712	28,980	27,000	30,000
01-2-1215-2312	CONSULTANTS - PROJECTS	0	24,825	100,000	0
01-2-1215-2330	CONSULTANTS	17,466	49,400	50,000	40,000
01-2-1215-2340	TRAINING & DEVELOPMENT	541	1,983	3,500	3,500
01-2-1215-2395	MEMBERSHIPS	267	450	2,500	2,500
01-2-1215-2475	MISCELLANEOUS EQUIPMENT	5,007	1,671	0	0
01-2-1215-2532	COMPUTER SOFTWARE UPGF	6,004	7,193	1,000	1,000
01-2-1215-4525	ALLOC - GM CORPORATE SER	80,798	83,969	51,970	71,423
01-2-1215-5110	SUNDRY EXPENSES	240	2,331	1,000	1,000



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

Function Type : Selective

GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1215-5121	MEETING EXPENSES	284	145	1,500	1,500
01-2-1215-9910	CONTINGENCY	942	303	250	1,000
Total COMMUNICATIONS & ENC		399,389	513,299	605,517	528,825
1218 ASSET MANAGEMENT					
01-2-1218-1101	SALARIES/FULL TIME REGULA	75,609	121,174	211,141	214,228
01-2-1218-1400	BENIFITS	16,404	31,456	66,736	70,073
01-2-1218-2110	CONFERENCES & SEMINARS	787	3,957	5,000	12,950
01-2-1218-2111	TRAVEL	0	173	2,000	600
01-2-1218-2131	TELEPHONE	1,428	0	1,500	1,500
01-2-1218-2330	CONSULTANTS	186,868	209,498	142,047	576,427
01-2-1218-2340	TRAINING & DEVELOPMENT	1,042	3,258	3,000	2,000
01-2-1218-2395	MEMBERSHIPS	0	279	2,000	950
01-2-1218-2475	MISCELLANEOUS EQUIPMENT	3,248	0	7,000	3,200
01-2-1218-2532	COMPUTER SOFTWARE UPGF	1,182	286	1,000	2,632
01-2-1218-2591	PURCHASED MTCE./COMPUTI	0	0	0	45,000
01-2-1218-4525	ALLOC - GM CORPORATE SER	0	0	0	23,242
01-2-1218-5110	SUNDRY EXPENSES	747	0	500	250
01-2-1218-5121	MEETING EXPENSES	0	0	500	250
01-2-1218-5920	SUPPLIES - OFFICE	0	0	3,000	250
Total ASSET MANAGEMENT		287,314	370,081	445,424	953,552
1219 COMMON ADMINISTRATIVE EXPEND					
01-2-1219-2121	POSTAGE	5,140	1,410	6,000	6,000
01-2-1219-2122	COURIER & EXPRESS	22	0	100	100
01-2-1219-2131	TELEPHONE	10,249	10,591	12,000	12,000
01-2-1219-2210	ADVERTISING	5,928	573	10,000	10,000
01-2-1219-2370	INSURANCE - PROPERTY	7,676	3,554	0	0
01-2-1219-2371	INSURANCE - CASUALTY	0	0	500	500
01-2-1219-2475	MISCELLANEOUS EQUIPMENT	1,928	2,771	2,500	2,500
01-2-1219-2532	COMPUTER SOFTWARE UPGF	513	0	1,305	1,305
01-2-1219-4545	ALLOC - G.I.S.	158,793	162,133	219,891	224,278
01-2-1219-4560	ALLOC - LIABILITY INSURANCE	12,368	12,986	13,634	16,568
01-2-1219-5110	SUNDRY EXPENSES	4,749	1,170	4,500	4,500
01-2-1219-5121	MEETING EXPENSES	1,601	1,796	4,655	4,655
01-2-1219-5915	SUPPLIES & RENTAL - PHOTO	8,577	8,582	9,000	9,000
01-2-1219-5920	SUPPLIES - OFFICE	19,806	13,690	15,000	15,000
01-2-1219-8150	BANK CHARGES	7,078	8,588	0	0
Total COMMON ADMINISTRATIV		244,426	227,845	299,085	306,406
1220 FINANCE EXPENDITURES					
01-2-1220-1101	SALARIES/FULL TIME REGULA	1,216,784	1,219,147	1,647,136	1,620,565



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Function Type : Selective

GENERAL REVENUE FUND
 100 - GENERAL GOVERNMENT

		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1220-1204	WAGES - HOURLY	41,555	24,654	25,000	39,200
01-2-1220-1400	BENEFITS	335,811	343,397	516,010	503,958
01-2-1220-2108	ARMOURED CAR SERVICE	7,364	13,497	12,000	12,000
01-2-1220-2110	CONFERENCES & SEMINARS	7,773	4,801	17,000	14,000
01-2-1220-2111	TRAVEL	914	531	1,100	1,100
01-2-1220-2210	ADVERTISING	1,814	1,953	2,500	2,500
01-2-1220-2230	SUBSCRIPTIONS	373	153	0	0
01-2-1220-2310	AUDITING SERVICES	53,409	40,863	54,750	46,000
01-2-1220-2320	LEGAL SERVICES	34,575	592	1,000	1,000
01-2-1220-2330	CONSULTANTS	0	0	0	35,000
01-2-1220-2338	CONTRACT FOR SERVICES	13,177	39,887	50,500	25,000
01-2-1220-2340	TRAINING & DEVELOPMENT	6,137	15,213	22,100	18,700
01-2-1220-2395	MEMBERSHIPS	10,061	8,980	12,850	13,850
01-2-1220-2475	MISCELLANEOUS EQUIPMENT	11,792	57,210	21,400	12,000
01-2-1220-2476	PURCHASED REPAIRS/OFFICE	1,427	2,834	7,300	7,300
01-2-1220-2532	COMPUTER SOFTWARE UPGF	25,003	27,430	188,600	123,137
01-2-1220-2543	B.C. ON-LINE	782	908	800	800
01-2-1220-2610	RENTALS - BUILDING	325	35	2,360	2,360
01-2-1220-4525	ALLOC - GM CORPORATE SER	0	0	51,970	71,243
01-2-1220-5110	SUNDRY EXPENSES	5,031	5,405	5,000	4,000
01-2-1220-5121	MEETING EXPENSES	0	0	200	500
01-2-1220-8150	BANK CHARGES	47,960	-637	1,000	500
01-2-1220-9190	CASH SHORT & OVER	281	303	100	100
01-2-1220-9910	CONTINGENCY	0	0	500	500
	Total FINANCE EXPENDITURES	1,822,347	1,807,155	2,641,176	2,555,313
1222 EMERGENCY PLANNING					
01-2-1222-2338	CONTRACT FOR SERVICE	428	0	0	0
	Total EMERGENCY PLANNING	428	0	0	0
1224 HUMAN RESOURCES					
01-2-1224-1101	SALARIES/FULL TIME REGULA	1,019,578	1,129,075	1,207,962	1,276,422
01-2-1224-1250	EMPLOYER PAID UNION BUSI	1,368	7,123	8,750	8,750
01-2-1224-1400	BENEFITS	271,467	299,710	374,468	370,162
01-2-1224-1450	BARGAINING	0	1,648	3,000	3,000
01-2-1224-2110	CONFERENCES & SEMINARS	466	3,311	4,500	6,000
01-2-1224-2111	TRAVEL	1,215	962	3,500	6,000
01-2-1224-2115	EMPLOYEE RECOGNITION PR	4,782	1,874	6,000	30,000
01-2-1224-2116	EFAP PROGRAM	27,308	34,470	35,268	35,268
01-2-1224-2121	POSTAGE	281	437	500	500
01-2-1224-2123	WORKPLACE WELLNESS COM	119	-93	8,093	1
01-2-1224-2127	O.H. & S. COMMITTEE	1,054	940	1,500	1,500



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Function Type : Selective

**GENERAL REVENUE FUND
 100 - GENERAL GOVERNMENT**

		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
01-2-1224-2128	EMPLOYEE WELLNESS	5,623	13,837	14,000	22,000
01-2-1224-2131	TELEPHONE	3,085	3,496	4,410	4,450
01-2-1224-2210	ADVERTISING	1,777	594	2,000	2,000
01-2-1224-2230	SUBSCRIPTIONS	2,751	6,312	12,750	12,750
01-2-1224-2312	CVRD TRAINING & DEVELOPM	0	0	84,460	88,683
01-2-1224-2320	LEGAL SERVICES	14,144	19,212	5,000	10,000
01-2-1224-2330	CONSULTANTS	7,169	30,008	16,743	20,000
01-2-1224-2340	HR DIVISION TRAINING & DEV	16,307	43,347	61,652	15,400
01-2-1224-2395	MEMBERSHIPS	3,646	1,936	7,500	7,700
01-2-1224-2475	MISCELLANEOUS EQUIPMENT	21,068	4,614	24,386	18,423
01-2-1224-2532	COMPUTER SOFTWARE UPGF	5,017	4,468	122,532	160,000
01-2-1224-2591	PURCHASED MTCE./COMPUTI	6,014	29,701	30,000	43,250
01-2-1224-4525	ALLOC - GM CORPORATE SER	0	0	51,970	71,423
01-2-1224-5110	SUNDRY EXPENSES	2,056	867	3,133	3,100
01-2-1224-5121	MEETING EXPENSES	357	518	500	500
01-2-1224-5920	SUPPLIES - OFFICE	4,152	3,028	3,000	3,000
01-2-1224-6113	MACHINERY & EQUIPMENT	0	526	0	0
	Total HUMAN RESOURCES	1,420,802	1,641,923	2,097,577	2,220,282
1229 INFORMATION TECHNOLOGY					
01-2-1229-1101	SALARIES/FULL TIME REGULA	478,382	573,596	752,234	789,847
01-2-1229-1400	BENEFITS	127,836	125,134	233,193	244,852
01-2-1229-2110	CONFERENCES & SEMINARS	0	0	5,000	5,000
01-2-1229-2111	TRAVEL	990	1,105	3,500	3,500
01-2-1229-2131	TELEPHONE	3,295	3,629	1,500	1,500
01-2-1229-2133	PHONE SYSTEM	30,200	84,896	120,045	120,045
01-2-1229-2330	CONSULTANTS	16,707	179,586	42,000	47,000
01-2-1229-2338	CONTRACT FOR SERVICES	586	0	165,167	145,000
01-2-1229-2340	TRAINING & DEVELOPMENT	8,478	4,275	20,800	11,200
01-2-1229-2352	WEB PAGE	26,936	58,453	29,000	29,000
01-2-1229-2475	MISCELLANEOUS EQUIPMENT	2,638	10,140	5,000	5,000
01-2-1229-2480	MINOR CAPITAL	0	1,834	16,000	109,183
01-2-1229-2532	COMPUTER SOFTWARE UPGF	61,120	62,533	96,500	0
01-2-1229-2534	PURCHASED MTCE. - COMPU	17,523	0	40,530	40,530
01-2-1229-2591	PURCHASED MTCE./COMPUTI	154,250	123,490	371,243	371,243
01-2-1229-2675	INTERNET	16,748	17,455	32,500	30,600
01-2-1229-4525	ALLOC - GM CORPORATE SER	0	0	51,970	71,423
01-2-1229-5110	SUNDRY EXPENSES	3,741	1,771	1,400	1,400
01-2-1229-5920	SUPPLIES - OFFICE	55	1,624	1,000	1,000
01-2-1229-5922	SUPPLIES - COMPUTER	1,551	1,936	4,000	4,000
01-2-1229-9910	CONTINGENCY	0	0	500	500



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

Function Type : Selective

GENERAL REVENUE FUND				
100 - GENERAL GOVERNMENT				
	2023	2024	2025	2026
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total INFORMATION TECHNOLC	951,038	1,251,458	1,993,082	2,031,823
1234 LIABILITY INSURANCE				
01-2-1234-2366 M.I.A. PREMIUM	232,750	245,503	232,500	232,500
Total LIABILITY INSURANCE	232,750	245,503	232,500	232,500
1310 FACILITIES				
01-2-1310-1400 BENEFITS	3	0	0	0
Total FACILITIES	3	0	0	0
1921 U.B.C.M. CONVENTION				
01-2-1921-1860 DIRECTORS' TRAVEL	55	0	0	0
Total U.B.C.M. CONVENTION	55	0	0	0
2920 ENFORCEMENT AND INSPECTION EXPENDITURES				
01-2-2920-1204 WAGES - HOURLY	75	0	0	0
01-2-2920-1400 BENEFITS	16	0	0	0
Total ENFORCEMENT AND INSF	90	0	0	0
6700 G.I.S.				
01-2-6700-1101 SALARIES/FULL TIME REGULA	347,656	386,226	557,446	584,288
01-2-6700-1400 BENEFITS	92,077	105,431	172,809	181,139
01-2-6700-2110 CONFERENCES & SEMINARS	0	0	14,500	14,500
01-2-6700-2111 TRAVEL	105	85	2,000	2,000
01-2-6700-2131 TELEPHONE	1,000	997	0	0
01-2-6700-2330 CONSULTANTS	0	0	120,000	120,000
01-2-6700-2338 CONTRACT FOR SERVICES	53,587	0	400,000	400,000
01-2-6700-2340 TRAINING & DEVELOPMENT	723	675	7,800	7,800
01-2-6700-2475 MISCELLANEOUS EQUIPMENT	1,753	0	3,500	3,500
01-2-6700-2480 MINOR CAPITAL	0	18,674	8,500	8,500
01-2-6700-2530 PURCHASED MTCE. - EQUIPM	18,749	144	0	0
01-2-6700-2532 COMPUTER SOFTWARE UPGF	55,919	7,552	0	0
01-2-6700-2591 PURCHASED MTCE./COMPUTI	68,321	72,156	89,201	95,465
01-2-6700-5110 SUNDRY EXPENSES	1	873	700	700
01-2-6700-5920 SUPPLIES - OFFICE	0	349	500	500
01-2-6700-5922 SUPPLIES - COMPUTER	1,553	990	2,500	2,500
01-2-6700-9910 CONTINGENCY	0	0	500	500
Total G.I.S.	641,445	594,151	1,379,956	1,421,392
7113 PROGRAM EXPENDITURES				
01-2-7113-1101 SALARIES/FULL TIME REGULA	278	0	0	0
01-2-7113-1400 BENEFITS	89	0	0	0
Total PROGRAM EXPENDITURE	367	0	0	0



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

Function Type : Selective

GENERAL REVENUE FUND					
100 - GENERAL GOVERNMENT					
	2023	2024	2025	2026	
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD	
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	14,187	0	14,200	0
01-2-7142-1400	BENEFITS	1,793	0	1,487	0
	Total SUMMER STUDENT PROC	15,981	0	15,687	0
7170 REGIONAL PARKS/GENERAL EXPEND					
01-2-7170-2210	ADVERTISING	916	0	0	0
	Total REGIONAL PARKS/GENER	916	0	0	0
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	1,891	62,477	79,059	34,258
01-2-8115-8216	PRINCIPAL	0	246,065	361,032	321,836
	Total SHORT TERM DEBT	1,891	308,542	440,091	356,094
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	1,077,916	0	0	0
	Total TRANSFER TO CAPITAL R	1,077,916	0	0	0
8245 TRANSFER TO OPERATING RESERVE					
01-2-8245-0000	TRANSFER TO OPERATING RE	80,000	0	0	100,000
	Total TRANSFER TO OPERATIN	80,000	0	0	100,000
8320 TRANSFER TO OTHER FUNCTIONS					
01-2-8320-0000	TRANSFER TO OTHER FUNCT	0	0	0	70,000
	Total TRANSFER TO OTHER FU	0	0	0	70,000
9900 INTERNAL RECOVERIES					
01-2-9900-4100	ALLOC - GENERAL GOVERNMI	-4,372,152	-4,856,640	-4,906,088	-5,243,621
01-2-9900-4545	ALLOC - G.I.S.	-793,967	-810,667	-1,099,456	-1,121,392
01-2-9900-4560	ALLOC - LIABILITY INSURANCE	-189,629	-199,110	-209,061	-254,035
01-2-9900-4570	ALLOC - BILLING CLERK	-51,519	-53,322	-51,519	-51,519
	Total INTERNAL RECOVERIES	-5,407,267	-5,919,739	-6,266,124	-6,670,567
	Total OPERATING EXP	4,861,486	4,632,691	8,334,845	8,651,473
CAPITAL REV					
2000 GRANTS					
01-7-2000-2108	GROWING COMMUNITIES FUN	0	0	-100,000	0
	Total GRANTS	0	0	-100,000	0
4433 RECOVERY OF COSTS					
01-7-4433-0000	GENERAL	0	0	-27,458	0
	Total RECOVERY OF COSTS	0	0	-27,458	0



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

Function Type : Selective

		GENERAL REVENUE FUND			
		100 - GENERAL GOVERNMENT			
		2023	2024	2025	2026
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERI	-1,230,326	-369,386	-250,000	0
	Total M.F.A. FUNDING	-1,230,326	-369,386	-250,000	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	-135,128	-523,349	-1,278,043	0
	Total TRANSFER FROM OPERATING	-135,128	-523,349	-1,278,043	0
	Total CAPITAL REV	-1,365,454	-892,734	-1,655,501	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6113	FURNITURE, FIXTURES, EQUIP	136,541	2,675	938,850	0
01-8-8221-6122	BUILDING IMPROVEMENTS	101,657	569,802	259,825	0
01-8-8221-6127	I.T. INFRASTRUCTURE	0	333,174	456,826	0
	Total TRANSFER/GENERAL CAPITAL	238,198	905,651	1,655,501	0
	Total CAPITAL EXP	238,198	905,651	1,655,501	0
	Surplus/Deficit	-8,106,679	-3,337,590	0	0

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

	2023 ACTUAL	2024 ACTUAL	2025 AMENDED BUDG	2026 APPROVED BUD
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-8,106,679	-3,337,590	0	0
