## 199 - GM Community Services/Facilities

Managerial support services from the GM of the Community Services Department, the Division Manager of Facilities and Transit Management and the Capital Projects Coordinator. The costs of these positions include: salaries and benefits plus administration support staff, other CVRD department support service allocations and misc. expenses. There are no capital expenditures. The costs are allocated to various divisions within the Community Services Department which are then funded primarily through user fees, tax requisition and some grants.

## **COWICHAN VALLEY REGIONAL DISTRICT**

## 2024-2028 FINANCIAL EXPENDITURE PROGRAM

**Service: GM Community Services/Facilities** 

Function: 199

| TOTAL EXPENDITURE                       | 2023      | 2024      | 2025      | 2026      | 2027      | 2028      |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| Operational Costs                       | \$690,474 | \$742,119 | \$768,093 | \$794,976 | \$822,801 | \$851,599 |
| Long Term Debt                          |           |           |           |           |           |           |
| Short Term Debt                         |           |           |           |           |           |           |
| Capital                                 |           |           |           |           |           |           |
| Transfer to Capital Reserve             |           |           |           |           |           |           |
| TOTAL APPLICATION OF FUNDS              | \$690,474 | \$742,119 | \$768,093 | \$794,976 | \$822,801 | \$851,599 |
|   |           |           |           |           |           |           |
| SOURCES OF FUNDS                        |           |           |           |           |           |           |
| Requisition/Parcel Tax                  |           |           |           |           |           |           |
| User Fee                                |           |           |           |           |           |           |
| Transfer from Operating Reserve         | 61,170    | 102,975   |           |           |           |           |
| Transfer from Feasibility Study Reserve |           |           |           |           |           |           |
| Other                                   | 629,304   | 639,144   | 768,093   | 794,976   | 822,801   | 851,599   |
| Debt Proceeds                           |           |           |           |           |           |           |
| Surplus/(Deficit)                       |           |           |           |           |           |           |
| TOTAL SOURCE OF FUNDS                   | \$690,474 | \$742,119 | \$768,093 | \$794,976 | \$822,801 | \$851,599 |

# Cowichan Valley Regional District

# Budget Report by Cost Center



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**Time:** 11:05 am

Account Code : ??-?-???? **To**: ??-?-???? Function Type : Selective

### **GENERAL REVENUE FUND** 199 - GM COMMUNITY SERVICES/FACILITI

|                                   |  | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>AMENDED BUDG | 2024<br>APPROVED BUD |          |
|-----------------------------------|--|----------------|----------------|----------------------|----------------------|----------|
| OPERATING REV                     | _  |                |                |                      |                      |          |
| 2000 GRANTS<br>01-1-2000-2121     | PROVINCIAL CONDITIONAL                             | -28,693        | 0              | 0                    | 0                    |          |
|                                   | Total GRANTS                                       | -28,693        | 0              | 0                    | 0                    | <u> </u> |
| 4433 RECOVERY (<br>01-1-4433-0000 | OF COSTS<br>GENERAL                                | -7,258         | -277           | 0                    | -36,000              |          |
|                                   | Total RECOVERY OF COSTS                            | -7,258         | -277           | 0                    | -36,000              |          |
| 9120 TRANSFER F<br>01-1-9120-0000 | FROM OPERATING RESERVE<br>TSF FROM OPERATING RESEF | 0              | 0              | -61,170              | -102,975             |          |
|                                   | Total TRANSFER FROM OPERAT                         | 0              | 0              | -61,170              | -102,975             |          |
|                                   | Total OPERATING REV                                | -35,952        | -277           | -61,170              | -138,975             |          |
| OPERATING EXP                     | _  |                |                |                      |                      |          |
| 1300 GM COM. SE                   | ERVICES  |                |                |                      |                      |          |
| 01-2-1300-1101                    | SALARIES/FULL TIME REGULA                          | 218,727        | 176,869        | 241,085              | 259,822              |          |
| 01-2-1300-1400                    | BENEFITS   | 48,235         | 35,017         | 73,954               | 80,545               |          |
| 01-2-1300-2110                    | CONFERENCES & SEMINARS                             | 384            | 746            | 2,625                | 2,000                |          |
| 01-2-1300-2111                    | TRAVEL   | 896            | 1,709          | 1,193                | 2,063                |          |
| 01-2-1300-2131                    | TELEPHONE  | 969            | 559            | 1,082                | 1,075                |          |
| 01-2-1300-2340                    | TRAINING & DEVELOPMENT                             | 6,136          | 1,015          | 1,250                | 9,625                |          |
| 01-2-1300-2395                    | MEMBERSHIPS  | 118            | 87             | 500                  | 500                  |          |
| 01-2-1300-2475                    | MISCELLANEOUS EQUIPMENT                            | 2,635          | 2,655          | 3,250                | 1,000                |          |
| 01-2-1300-2532                    | COMPUTER SOFTWARE UPGF                             | 1,375          | 2,066          | 1,044                | 1,525                |          |
| 01-2-1300-4100                    | ALLOC - GENERAL GOVERNME                           | 15,832         | 15,252         | 18,912               | 16,058               |          |
| 01-2-1300-4105                    | PROJECT EXPENDITURES                               | 3,199          | 0              | 0                    | 0                    |          |
| 01-2-1300-4585                    | ALLOC - BUILDING COSTS                             | 7,047          | 7,142          | 0                    | 0                    |          |
| 01-2-1300-5110                    | SUNDRY EXPENSES                                    | 29             | 0              | 0                    | 0                    |          |
| 01-2-1300-5120                    | PROMOTION  | 28             | 1              | 0                    | 0                    |          |
| 01-2-1300-5121                    | MEETING EXPENSES                                   | 669            | 1,360          | 1,000                | 1,200                |          |
| 01-2-1300-5920                    | SUPPLIES - OFFICE                                  | 216            | 166            | 250                  | 250                  |          |
|                                   | Total GM COM. SERVICES                             | 306,494        | 244,642        | 346,145              | 375,663              |          |
| 1310 FACILITIES                   | CALADICO/CIUL TIME DECL!! A                        | 400 470        | 000 004        | 044.540              | 050 400              |          |
| 01-2-1310-1101                    | SALARIES/FULL TIME REGULA                          | 180,478        | 232,604        | 241,513              | 253,139              |          |
| 01-2-1310-1400                    | BENEFITS   | 49,559         | 62,104         | 74,869               | 78,473               |          |
| 01-2-1310-2110                    | CONFERENCES & SEMINARS                             | 0              | 0              | 2,000                | 1,700                |          |
| 01-2-1310-2111                    | TRAVEL   | 501            | 1,125          | 1,750                | 2,285                |          |
| 01-2-1310-2131<br>01-2-1310-2340  | TELEPHONE<br>TRAINING & DEVELOPMENT                | 621<br>76      | 149<br>1,519   | 1,595<br>1,150       | 1,565<br>4,525       |          |

## Cowichan Valley Regional District Budget Report by Cost Center

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**CVRD** 

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#### **GENERAL REVENUE FUND** 199 - GM COMMUNITY SERVICES/FACILITI

**To**: ??-?-????

|                 |                           | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>AMENDED BUDG | 2024<br>APPROVED BUD |  |
|-----------------|---------------------------|----------------|----------------|----------------------|----------------------|--|
| )1-2-1310-2395  | MEMBERSHIPS               | 950            | 950            | 1,400                | 1,100                |  |
| 01-2-1310-2475  | MISCELLANEOUS EQUIPMENT   | 838            | 300            | 500                  | 0                    |  |
| 01-2-1310-2532  | COMPUTER SOFTWARE UPGR    | 538            | 302            | 1,835                | 1,575                |  |
| 01-2-1310-4100  | ALLOC - GENERAL GOVERNME  | 8,555          | 11,984         | 17,342               | 21,944               |  |
| 01-2-1310-4585  | ALLOC - BUILDING COSTS    | 14,095         | 14,284         | 0                    | 0                    |  |
| 01-2-1310-5121  | MEETING EXPENSES          | 0              | 0              | 200                  | 0                    |  |
| 01-2-1310-5920  | SUPPLIES - OFFICE         | 90             | 152            | 175                  | 150                  |  |
|                 | Total FACILITIES          | 256,300        | 325,472        | 344,329              | 366,456              |  |
| 9900 INTERNAL F | RECOVERIES                |                |                |                      |                      |  |
| 01-2-9900-4520  | ALLOC - GM REC & CULTURE  | -290,817       | -298,944       | -317,147             | -290,987             |  |
| 01-2-9900-4530  | ALLOC - FACILITIES        | -302,485       | -312,157       | -312,157             | -312,157             |  |
|                 | Total INTERNAL RECOVERIES | -593,302       | -611,101       | -629,304             | -603,144             |  |
|                 | Total OPERATING EXP       | -30,508        | -40,987        | 61,170               | 138,975              |  |
|                 | Surplus/Deficit           | -66,459        | -41,265        | 0                    | 0                    |  |

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

|                         | 2021<br>ACTUAL | 2022<br>ACTUAL | 2023<br>AMENDED BUDG | 2024<br>APPROVED BUD |   |
|-------------------------|----------------|----------------|----------------------|----------------------|---|
| Summary Total Revenues  | 0              | 0              | 0                    | 0                    | _ |
| Summary Total Expenses  | 0              | 0              | 0                    | 0                    |   |
| Summary Surplus/Deficit | -66,459        | -41,265        | 0                    | 0                    |   |

# 2024 Year over Year Comparative Analysis

Function: 99 - GM Community Services/Facilities

| Alloc  | ation Change           | 2023         2024           Allocation         Allocation           \$629,304         \$603,144 |                          |                          | Allocation<br>\$ Increase<br>(Decrease)<br>(26,160) | Allocation<br>% Increase<br>(Decrease)<br>(4.16%) |
|--------|------------------------|---|--------------------------|--------------------------|---|---|
| A)     | Core Budget            |   | 2023<br><u>\$ Budget</u> | 2024<br><u>\$ Budget</u> | Allocation<br>\$ Increase<br>(Decrease)             | Allocation<br>% Increase<br>(Decrease)            |
| Explan | nation of increase/ded | crease:   |                          |                          | 0   | 0.00%   |
|        |                        | Increase transfer from operating reserve - GM Community Services                                | -28,998                  | -48,676                  | (19,678)  | (3.13%)   |
|        |                        | Increase in Recovery of Costs from F390 - GM Com Services                                       | 0                        | -36,000                  | (36,000)  | (5.72%)   |
|        |                        | Increase in wages & benefits - GM Com Services wage adjust                                      | 315,039                  | 340,367                  | 25,328  | 4.02%   |
|        |                        | Increase in training and development - GM Com Services  | 1,250                    | 9,625                    | 8,375   | 1.33%   |
|        |                        | Decrease in Gen government allocation & various accounts - GM Com Services                      | 29,856                   | 25,671                   | (4,185)   | (0.67%)   |
|        |                        | Increase transfer from operating reserve - Facilities   | -32,172                  | -54,299                  | (22,127)  | (3.52%)   |
|        |                        | Increase in wages & benefits - Facilities   | 316,382                  | 331,612                  | 15,230  | 2.42%   |
|        |                        | Increase in training and development - Facilities   | 1,150                    | 4,525                    | 3,375   | 0.54%   |
|        |                        | Increase in Gen government allocation & various accounts - Facilities                           | 26,797                   | 30,319                   | 3,522   | 0.56%   |
|        |                        | •   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        | Subtotal  | 629,304                  | 603,144                  | (26,160)  | (4.16%)   |
| B)     | Prior Year On          | e-time items  |                          |                          |   |   |
| ,      |                        |   |                          |                          | •   | 0.000/  |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        | Outstatel   |                          |                          | <u>0</u>  | 0.00%   |
|        |                        | Subtotal  | 0                        | 0                        |   | 0.00%   |
|        |                        | Max Draft 2024 Budget   |                          |                          | (26,160)  | (4.16%)   |
| C)     | Other items to         | o maintain service level  |                          |                          | (==, -==)   | ()  |
| ,      |                        |   |                          |                          | ^   | 0.000/  |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |
|        |                        |   |                          |                          | 0   | 0.00%   |

|    |  |  | Subtotal | 0                          | 0        | 0                          | 0.00%   |
|----|--|--|----------|----------------------------|----------|----------------------------|---|
|    | Total Draft 2024 B   | Budget   |          |                            |          | (26,160)                   | (4.16%)   |
| D) | Supplemental Items   |  |          |                            |          |                            |   |
| 2) |  | Capital Debt Reserves Other Operating Operating Reserves Other |          | -<br>-<br>-<br>-<br>-<br>- |          | 0<br>0<br>0<br>0<br>0<br>0 | 0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00%<br>0.00% |
|    |  | Other  | Subtotal | <u> </u>                   | <u>-</u> | 0                          | 0.00%   |
|    | Max 2024 Allocation change if Supplemental & Other Items are Approved (26,160) |  |          |                            |          |                            | -4.16%  |

<sup>1)</sup> The Operating Reserve balance for GM Com Services at December 31, 2022 is \$153,060 with \$28,998 committed in 2023 - uncommitted balance is \$124,062.

1) The Operating Reserve balance for Facilities at December 31, 2022 is \$192,912 with \$32,172 committed in 2023 - uncommitted balance is \$160,740.

<sup>2)</sup> The Capital Reserve balance for GM Com Services at December 31, 2022 is NA

<sup>2)</sup> The Capital Reserve balance for Facilities at December 31, 2022 is NA