

## 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

3,560,089

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	173,541,678	159,722	12	159,734
DISTRICT OF NORTH COWICHAN	1,276,231,116	1,174,599	(163)	1,174,436
TOWN OF LADYSMITH	332,316,734	305,853	268	306,121
TOWN OF LAKE COWICHAN	121,837,590	112,135	101	112,236
			-	
ELECTORAL AREA A	251,745,251	231,698	(29)	231,669
ELECTORAL AREA B	458,224,452	421,734	(85)	421,649
ELECTORAL AREA C	245,660,000	226,097	16	226,113
ELECTORAL AREA D	162,332,221	149,405	(73)	149,332
ELECTORAL AREA E	194,669,123	179,167	(39)	179,127
ELECTORAL AREA F	149,822,482	137,891	11	137,902
ELECTORAL AREA G	153,732,836	141,490	1	141,492
ELECTORAL AREA H	155,545,631	143,159	4	143,163
ELECTORAL AREA I	192,466,609	177,140	(25)	177,115
TOTAL	3,868,125,723	3,560,089	(0)	3,560,089

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

0.0920

COST PER \$100,000 HOUSEHOLD  
9.20

**COWICHAN VALLEY REGIONAL DISTRICT**

**2023-2027 FINANCIAL EXPENDITURE PROGRAM**

Service: General Government

Function: 100

<b>TOTAL EXPENDITURE</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
Operational Costs	\$9,289,808	\$10,328,729	\$10,353,189	\$10,426,488	\$10,762,016	\$11,135,777
Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
Short Term Debt	\$33,971	\$309,551	\$340,590	\$403,028	\$399,766	\$357,720
Capital	\$928,487	\$1,476,819	\$650,000	\$50,000	\$0	\$50,000
Transfer to Operating Reserve	\$100,000	\$0	\$100,000	\$100,000	\$100,000	\$100,000
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$10,352,266</b>	<b>\$12,115,099</b>	<b>\$11,443,779</b>	<b>\$10,979,516</b>	<b>\$11,261,782</b>	<b>\$11,643,497</b>
<b><u>SOURCES OF FUNDS</u></b>						
<b>Requisition/Parcel Tax</b>	<b>\$2,703,888</b>	<b>\$3,560,089</b>	<b>\$4,126,536</b>	<b>\$4,271,007</b>	<b>\$4,420,779</b>	<b>\$4,576,045</b>
<b>User Fee</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfer from Capital Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfer from Operating Reserve</b>	<b>\$1,621,837</b>	<b>\$1,132,735</b>	<b>\$437,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfer from Gas Tax Reserve</b>	<b>467,648</b>	<b>326,545</b>				
<b>Other (including recoveries)</b>	<b>5,537,605</b>	<b>6,541,525</b>	<b>6,417,243</b>	<b>6,708,509</b>	<b>6,841,003</b>	<b>7,067,452</b>
<b>Debt Proceeds</b>	<b>-</b>	<b>443,332</b>	<b>462,500</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit)</b>	<b>21,288</b>	<b>110,873</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$10,352,266</b>	<b>\$12,115,099</b>	<b>\$11,443,779</b>	<b>\$10,979,516</b>	<b>\$11,261,782</b>	<b>\$11,643,497</b>

**2023 Debt Short Term with Principal & Interest**

<u>Proposed</u>	<u>Amount</u>	<u>Maturity</u>	<u>P &amp; I</u>
HVAC system	\$1,082,166	2027	\$254,551
IT infrastructure	\$250,000	2027	\$55,000

**Total** **\$309,551**

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Function Type : Selective

		GENERAL REVENUE FUND 100 - GENERAL GOVERNMENT			
		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-352	-291	-400	-400
01-1-2000-2101	PROVINCIAL GRANTS IN LIEU	-3,731	-3,434	-3,700	-3,700
01-1-2000-2111	PROVINCIAL GRANT	0	0	-25,000	-42,420
01-1-2000-2121	PROVINCIAL CONDITIONAL	0	-640,000	0	-45,000
01-1-2000-2131	REVENUE SHARING	-75,000	-70,000	-75,000	-75,000
01-1-2000-2133	PROVINCIAL - ADMIN	-75,000	-70,000	-75,000	-75,000
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	0	-3,195	0	0
	Total GRANTS	-154,082	-786,920	-179,100	-241,520
4105 ENVIRONMENTAL INITIATIVES					
01-1-4105-2111	PROVINCIAL GRANT	-332,517	0	0	0
	Total ENVIRONMENTAL INITIATIVES	-332,517	0	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-66,294	-123,823	-549,884	-151,884
	Total RECOVERY OF COSTS	-66,294	-123,823	-549,884	-151,884
4771 SALES					
01-1-4771-3605	MAPS	-1,921	-1,813	0	0
	Total SALES	-1,921	-1,813	0	0
5510 INTEREST INCOME					
01-1-5510-0000	INTEREST INCOME	-233,063	-398,780	-175,000	-575,000
	Total INTEREST INCOME	-233,063	-398,780	-175,000	-575,000
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-16,758	-15,784	0	0
01-1-5900-5015	WCB RECOVERIES	0	-906	0	0
01-1-5900-5050	F.O.I. RECOVERIES	171	-385	0	0
	Total MISCELLANEOUS	-16,588	-17,076	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-2,387,307	-2,173,126	-2,703,888	-3,560,089
	Total REQUISITION	-2,387,307	-2,173,126	-2,703,888	-3,560,089
7585 CONTRIBUTIONS FROM OTHER AREAS					
01-1-7585-0000	CONTRIBUTIONS FROM OTHER AREAS	-80,000	-80,000	-80,000	-80,000
	Total CONTRIBUTIONS FROM OTHER AREAS	-80,000	-80,000	-80,000	-80,000
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-467,648	-326,545

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GENERAL REVENUE FUND				
100 - GENERAL GOVERNMENT				
	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Total TRANSFER FROM GAS TA	0	0	-467,648	-326,545
9110 SURPLUS/DEFICIT - CURRENT YEAR				
01-1-9110-0000 SURPLUS/DEFICIT	0	-106,183	-21,288	-110,873
Total SURPLUS/DEFICIT - CURR	0	-106,183	-21,288	-110,873
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	-335,000	0	-999,102	-210,000
01-1-9120-0022 M.I.A.	0	0	-22,735	-22,735
Total TRANSFER FROM OPERAT	-335,000	0	-1,021,837	-232,735
Total OPERATING REV	-3,606,772	-3,687,722	-5,198,645	-5,278,646
OPERATING EXP				
1130 BOARD EXPENDITURES				
01-2-1130-1190 DIRECTORS - REGULAR PAY	343,410	334,951	340,312	350,522
01-2-1130-1400 BENEFITS	76,157	73,207	89,527	96,784
01-2-1130-1810 DIRECTORS' EXPENSES	171	0	1,000	1,000
01-2-1130-1860 DIRECTORS' TRAVEL	3,287	854	7,500	7,500
01-2-1130-2007 TAC EXPENSES	525	0	12,592	13,380
01-2-1130-2131 TELEPHONE	753	747	1,200	1,200
01-2-1130-2330 CONSULTANTS	4,663	0	0	0
01-2-1130-2341 REGISTRAT/CONFERENCES/S	100	274	2,000	2,000
01-2-1130-2475 MISCELLANEOUS EQUIPMENT	0	1,392	2,500	2,500
01-2-1130-2532 COMPUTER SOFTWARE UPGR	895	489	1,200	1,315
01-2-1130-5110 SUNDRY EXPENSES	0	573	1,000	1,000
01-2-1130-5121 MEETING EXPENSES	7,545	1,477	16,550	20,075
Total BOARD EXPENDITURES	437,506	413,965	475,381	497,276
1140 FACILITIES OPERATING COSTS				
01-2-1140-1203 WAGES	0	0	0	125,795
01-2-1140-1301 WAGES	0	0	0	2,472
01-2-1140-1400 BENEFITS	0	0	0	39,763
01-2-1140-2330 CONSULTANTS	0	0	0	10,000
01-2-1140-2338 CONTRACT FOR SERVICES	0	0	0	2,000
01-2-1140-2370 INSURANCE - PROPERTY	0	0	0	27,000
01-2-1140-2379 SECURITY	0	0	0	10,600
01-2-1140-2400 ALARM MAINTENANCE	0	0	0	1,400
01-2-1140-2410 R & M - BUILDINGS - GENERAL	0	0	0	85,000
01-2-1140-2414 R & M - BUILDINGS - GROUND	0	0	0	9,000
01-2-1140-2475 MISCELLANEOUS EQUIPMENT	0	0	0	1,500
01-2-1140-2480 MINOR CAPITAL	0	0	0	10,000
01-2-1140-2743 ELEVATOR MAINTENANCE	0	0	0	2,800

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		GENERAL REVENUE FUND 100 - GENERAL GOVERNMENT			
		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-1140-4530	ALLOC - FACILITIES	0	0	0	19,273
01-2-1140-4803	SEWER USER FEE	0	0	0	300
01-2-1140-5510	WATER	0	0	0	1,500
01-2-1140-5530	ELECTRICITY	0	0	0	40,000
01-2-1140-5533	GAS	0	0	0	2,000
01-2-1140-5550	GARBAGE DISPOSAL	0	0	0	4,500
01-2-1140-5924	SUPPLIES - JANITORIAL	0	0	0	6,400
01-2-1140-9910	CONTINGENCY	0	0	0	3,000
Total FACILITIES OPERATING C		0	0	0	404,303
1145 BUSINESS OPERATING COSTS					
01-2-1145-2131	TELEPHONE	0	0	0	2,500
01-2-1145-2475	MISCELLANEOUS EQUIPMENT	0	0	0	2,500
01-2-1145-2620	RENTALS/MACHINERY & EQUIP	0	0	0	1,000
01-2-1145-5110	SUNDRY EXPENSES	0	0	0	2,500
01-2-1145-5915	SUPPLIES & RENTAL - PHOTO	0	0	0	3,500
01-2-1145-5920	SUPPLIES - OFFICE	0	0	0	2,300
Total BUSINESS OPERATING CC		0	0	0	14,300
1146 148-1st ST PROPERTY					
01-2-1146-2414	R&M BUILDINGS - GROUNDS	0	0	0	1,000
01-2-1146-4803	SEWER USER FEE	0	0	0	40
Total 148-1st ST PROPERTY		0	0	0	1,040
1147 55 CANADA AVENUE OFFICE LEASE					
01-2-1147-1203	WAGES	0	0	0	5,150
01-2-1147-1400	BENEFITS	0	0	0	1,595
01-2-1147-2131	TELEPHONE	0	0	0	2,400
01-2-1147-2410	R & M - BUILDINGS - GENERAL	0	0	0	1,000
01-2-1147-2626	LEASE - BUILDING	0	0	0	48,400
01-2-1147-5530	ELECTRICITY	0	0	0	3,000
01-2-1147-5915	SUPPLIES & RENTAL - PHOTO	0	0	0	1,700
01-2-1147-5920	SUPPLIES - OFFICE	0	0	0	500
01-2-1147-5924	SUPPLIES - JANITORIAL	0	0	0	500
Total 55 CANADA AVENUE OFFI		0	0	0	64,245
1190 OTHER BOARD EXPENDITURES					
01-2-1190-2210	ADVERTISING	0	221	0	0
01-2-1190-2320	LEGAL SERVICES	20,501	19,486	30,000	30,000
01-2-1190-2330	CONSULTANTS	36,488	15,112	180,510	40,000
01-2-1190-2371	INSURANCE - CASUALTY	500	1,000	600	1,200
01-2-1190-2591	PURCHASED MTCE/COMPUTE	26,400	37,165	26,400	26,400
01-2-1190-5110	SUNDRY EXPENSES	0	0	0	750

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		GENERAL REVENUE FUND 100 - GENERAL GOVERNMENT			
		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-1190-5122	PROMOTIONS	3,435	2,375	7,500	7,500
01-2-1190-7502	STRATEGIC INVESTMENT	0	10,000	125,000	125,000
01-2-1190-8100	INTEREST-TEMPORARY BORR	6,893	8,058	26,000	26,000
Total OTHER BOARD EXPENDIT		94,216	93,418	396,010	256,850
1210 EXTENDED SERVICES					
01-2-1210-4204	ALLOC - PLANNING	80,800	0	0	0
01-2-1210-4206	ALLOC - ENGINEERING WAGEI	20,000	20,000	20,000	20,000
Total EXTENDED SERVICES		100,800	20,000	20,000	20,000
1211 EXECUTIVE OFFICE					
01-2-1211-1101	SALARIES/FULL TIME REGULA	318,068	421,966	412,706	427,238
01-2-1211-1204	WAGES - HOURLY	4,205	23,483	25,000	35,000
01-2-1211-1400	BENEFITS	43,497	77,092	123,812	131,656
01-2-1211-2110	CONFERENCES & SEMINARS	1,786	1,099	14,875	14,875
01-2-1211-2111	TRAVEL	306	0	3,000	3,000
01-2-1211-2210	ADVERTISING	94	1,686	0	0
01-2-1211-2230	SUBSCRIPTIONS	1,315	1,896	0	0
01-2-1211-2320	LEGAL SERVICES	0	2,271	0	5,000
01-2-1211-2330	CONSULTANTS	0	12,163	66,500	116,500
01-2-1211-2340	TRAINING & DEVELOPMENT	0	0	5,000	5,000
01-2-1211-2388	GREEN TEAM	0	2,186	2,500	2,500
01-2-1211-2395	MEMBERSHIPS	1,810	1,908	2,000	2,000
01-2-1211-2475	MISCELLANEOUS EQUIPMENT	8,825	2,882	1,500	6,000
01-2-1211-2532	COMPUTER SOFTWARE UPGRF	4,196	3,545	5,410	5,502
01-2-1211-5110	SUNDRY EXPENSES	425	2,296	750	750
01-2-1211-5121	MEETING EXPENSES	1,168	451	2,000	2,000
01-2-1211-9910	CONTINGENCY	0	0	0	1,000
Total EXECUTIVE OFFICE		385,695	554,922	665,053	758,021
1212 LEGISLATIVE SERVICES					
01-2-1212-1101	SALARIES/FULL TIME REGULA	497,151	504,603	615,560	717,460
01-2-1212-1204	WAGES - HOURLY	0	14,053	3,830	4,063
01-2-1212-1400	BENEFITS	115,478	138,405	185,510	225,513
01-2-1212-2110	CONFERENCES & SEMINARS	162	1,631	13,917	14,417
01-2-1212-2111	TRAVEL	0	0	1,000	1,000
01-2-1212-2210	ADVERTISING	6,102	6,223	8,730	9,000
01-2-1212-2230	SUBSCRIPTIONS	423	0	0	0
01-2-1212-2320	LEGAL SERVICES	253	36	1,000	1,000
01-2-1212-2330	CONSULTANTS	11,400	1,710	3,000	23,000
01-2-1212-2340	TRAINING & DEVELOPMENT	516	150	2,000	2,499
01-2-1212-2395	MEMBERSHIPS	1,357	2,143	1,887	2,395

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		GENERAL REVENUE FUND			
		100 - GENERAL GOVERNMENT			
		2020	2021	2022	2023
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-1212-2475	MISCELLANEOUS EQUIPMENT	12,401	2,304	15,500	20,800
01-2-1212-2532	COMPUTER SOFTWARE UPGR	4,727	3,462	9,000	9,000
01-2-1212-2543	B.C. ON-LINE	0	0	100	100
01-2-1212-2626	LEASE - BUILDING	0	575	0	0
01-2-1212-5110	SUNDRY EXPENSES	800	1,065	10,500	500
01-2-1212-5121	MEETING EXPENSES	0	0	400	400
01-2-1212-5148	STORAGE - INACTIVE RECORI	0	0	0	10,580
Total LEGISLATIVE SERVICES		650,769	676,361	871,934	1,041,727
1213 GM CORPORATE SERVICES					
01-2-1213-1101	SALARIES/FULL TIME REGULA	182,724	185,015	155,691	207,975
01-2-1213-1400	BENEFITS	17,517	29,770	48,264	64,472
01-2-1213-2110	CONFERENCES & SEMINARS	850	-850	3,000	2,000
01-2-1213-2111	TRAVEL	136	0	500	1,000
01-2-1213-2320	LEGAL SERVICES	0	3,544	0	0
01-2-1213-2340	TRAINING & DEVELOPMENT	244	2,750	1,000	3,000
01-2-1213-2395	MEMBERSHIPS	1,507	1,263	1,000	800
01-2-1213-2475	MISCELLANEOUS EQUIPMENT	3,071	177	2,000	5,250
01-2-1213-2532	COMPUTER SOFTWARE UPGR	0	229	300	1,000
01-2-1213-5110	SUNDRY EXPENSES	612	12,846	1,000	1,000
01-2-1213-9910	CONTINGENCY	0	0	1,000	1,000
Total GM CORPORATE SERVICE		206,661	234,743	213,755	287,497
1214 PROCUREMENT OFFICER					
01-2-1214-5110	SUNDRY EXPENSES	-1,262	0	0	0
Total PROCUREMENT OFFICER		-1,262	0	0	0
1215 COMMUNICATIONS & ENGAGEMENT					
01-2-1215-1101	SALARIES/FULL TIME REGULA	90,427	128,034	174,690	180,150
01-2-1215-1204	WAGES - HOURLY	47,783	1,384	15,000	20,000
01-2-1215-1400	BENEFITS	37,160	34,128	54,154	56,094
01-2-1215-2110	CONFERENCES & SEMINARS	0	650	3,000	3,000
01-2-1215-2111	TRAVEL	0	0	1,500	1,500
01-2-1215-2210	ADVERTISING	1,574	707	8,000	8,000
01-2-1215-2230	SUBSCRIPTIONS	18,456	11,657	20,000	25,000
01-2-1215-2330	CONSULTANTS	5,795	12,899	23,000	23,000
01-2-1215-2340	TRAINING & DEVELOPMENT	2,552	1,050	3,500	3,500
01-2-1215-2395	MEMBERSHIPS	442	267	1,000	1,000
01-2-1215-2475	MISCELLANEOUS EQUIPMENT	2,789	0	0	0
01-2-1215-2532	COMPUTER SOFTWARE UPGR	1,217	489	1,000	1,000
01-2-1215-4525	ALLOC - GM STRATEGIC SERV	0	0	72,692	80,798
01-2-1215-5110	SUNDRY EXPENSES	273	1,765	1,000	1,000

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GENERAL REVENUE FUND				
100 - GENERAL GOVERNMENT				
		2020	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG
				2023
				PROVISIONAL
01-2-1215-5121	MEETING EXPENSES	0	0	500
01-2-1215-9910	CONTINGENCY	0	0	1,000
Total COMMUNICATIONS & ENG		208,467	193,032	380,036
1218 ASSET MANAGEMENT				
01-2-1218-1101	SALARIES/FULL TIME REGULA	0	0	118,141
01-2-1218-1400	BENIFITS	0	0	36,624
01-2-1218-2110	CONFERENCES & SEMINARS	0	0	2,000
01-2-1218-2111	TRAVEL	0	0	500
01-2-1218-2131	TELEPHONE	0	0	500
01-2-1218-2330	CONSULTANTS	0	0	492,648
01-2-1218-2340	TRAINING & DEVELOPMENT	0	0	5,000
01-2-1218-2395	MEMBERSHIPS	0	0	600
01-2-1218-2475	MISCELLANEOUS EQUIPMENT	0	0	1,000
01-2-1218-2532	COMPUTER SOFTWARE UPGR	0	0	600
01-2-1218-5110	SUNDRY EXPENSES	0	0	500
01-2-1218-5121	MEETING EXPENSES	0	0	500
01-2-1218-5920	SUPPLIES - OFFICE	0	0	500
Total ASSET MANAGEMENT		0	0	653,413
1219 COMMON ADMINISTRATIVE EXPEND				
01-2-1219-2121	POSTAGE	7,737	745	5,000
01-2-1219-2122	COURIER & EXPRESS	0	0	100
01-2-1219-2131	TELEPHONE	10,911	11,152	12,000
01-2-1219-2210	ADVERTISING	12,194	5,255	10,000
01-2-1219-2230	SUBSCRIPTIONS	87	957	0
01-2-1219-2265	ASSET MANAGEMENT	151,475	183,910	0
01-2-1219-2371	INSURANCE - CASUALTY	0	0	500
01-2-1219-2475	MISCELLANEOUS EQUIPMENT	0	0	6,000
01-2-1219-2532	COMPUTER SOFTWARE UPGR	294	489	2,400
01-2-1219-4545	ALLOC - G.I.S.	122,340	126,314	132,158
01-2-1219-4560	ALLOC - LIABILITY INSURANCE	10,060	11,218	11,778
01-2-1219-4585	ALLOC - BUILDING COSTS	314,843	350,867	354,851
01-2-1219-5110	SUNDRY EXPENSES	2,662	97	3,100
01-2-1219-5121	MEETING EXPENSES	2,086	1,083	3,990
01-2-1219-5915	SUPPLIES & RENTAL - PHOTO	7,655	8,327	5,000
01-2-1219-5920	SUPPLIES - OFFICE	28,058	11,098	12,500
01-2-1219-8150	BANK CHARGES	0	800	0
Total COMMON ADMINISTRATIV		670,403	712,311	559,377
1220 FINANCE EXPENDITURES				
01-2-1220-1101	SALARIES/FULL TIME REGULA	946,166	907,447	1,218,438
				1,247,614



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		GENERAL REVENUE FUND			
		100 - GENERAL GOVERNMENT			
		2020	2021	2022	2023
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-1220-1202	WAGES - CUPE	823	0	0	0
01-2-1220-1204	WAGES - HOURLY	0	18,406	0	0
01-2-1220-1400	BENEFITS	253,762	256,891	354,471	381,650
01-2-1220-2108	ARMOURED CAR SERVICE	4,706	4,597	8,160	8,160
01-2-1220-2110	CONFERENCES & SEMINARS	325	1,525	7,500	12,000
01-2-1220-2111	TRAVEL	275	39	1,100	1,100
01-2-1220-2210	ADVERTISING	2,501	1,874	2,000	2,000
01-2-1220-2230	SUBSCRIPTIONS	-157	149	0	0
01-2-1220-2310	AUDITING SERVICES	34,159	43,611	44,000	52,250
01-2-1220-2320	LEGAL SERVICES	146	257	500	500
01-2-1220-2338	CONTRACT FOR SERVICES	1,324	11,299	45,250	38,500
01-2-1220-2340	TRAINING & DEVELOPMENT	5,215	6,261	16,000	16,000
01-2-1220-2395	MEMBERSHIPS	8,425	4,254	6,420	10,600
01-2-1220-2475	MISCELLANEOUS EQUIPMENT	10,808	6,011	13,500	6,500
01-2-1220-2476	PURCHASED REPAIRS/OFFICE	4,184	11,108	2,600	7,300
01-2-1220-2532	COMPUTER SOFTWARE UPGR	26,616	21,172	20,350	69,900
01-2-1220-2543	B.C. ON-LINE	410	1,025	800	800
01-2-1220-2610	RENTALS - BUILDING	0	624	2,315	2,360
01-2-1220-5110	SUNDRY EXPENSES	1,256	5,087	1,300	1,300
01-2-1220-5121	MEETING EXPENSES	0	0	200	200
01-2-1220-8150	BANK CHARGES	472	141	500	1,000
01-2-1220-9190	CASH SHORT & OVER	4	0	100	100
01-2-1220-9910	CONTINGENCY	0	0	1,000	1,000
Total FINANCE EXPENDITURES		1,301,420	1,301,778	1,746,504	1,860,834
1222 EMERGENCY PLANNING					
01-2-1222-1101	SALARIES/FULL TIME REGULA	-715	0	0	0
Total EMERGENCY PLANNING		-715	0	0	0
1224 HUMAN RESOURCES					
01-2-1224-1101	SALARIES/FULL TIME REGULA	675,150	851,413	973,972	1,077,648
01-2-1224-1204	WAGES - HOURLY	3,427	-3,427	0	0
01-2-1224-1250	EMPLOYER PAID UNION BUSIN	354	197	3,000	14,000
01-2-1224-1400	BENEFITS	175,576	214,427	295,776	332,887
01-2-1224-1450	BARGAINING	596	0	3,000	3,000
01-2-1224-2110	CONFERENCES & SEMINARS	2,370	200	1,500	3,000
01-2-1224-2111	TRAVEL	816	357	2,000	3,500
01-2-1224-2115	EMPLOYEE RECOGNITION PR	1,900	2,475	5,000	5,000
01-2-1224-2116	EFAP PROGRAM	18,975	21,791	22,500	28,875
01-2-1224-2121	POSTAGE	365	384	500	500
01-2-1224-2123	WORKPLACE WELLNESS COM	-0	80	4,000	4,000
01-2-1224-2127	O.H. & S. COMMITTEE	93	1,734	2,000	1,500

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GENERAL REVENUE FUND		2020	2021	2022	2023
100 - GENERAL GOVERNMENT		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-1224-2128	EMPLOYEE WELLNESS	5,133	60	4,000	4,000
01-2-1224-2131	TELEPHONE	3,240	3,228	3,750	3,500
01-2-1224-2210	ADVERTISING	2,681	7,067	2,000	2,000
01-2-1224-2230	SUBSCRIPTIONS	2,260	575	2,500	2,500
01-2-1224-2320	LEGAL SERVICES	2,440	2,534	5,000	4,000
01-2-1224-2330	CONSULTANTS	3,196	31,350	19,950	5,000
01-2-1224-2340	TRAINING & DEVELOPMENT	6,517	5,931	6,000	8,000
01-2-1224-2395	MEMBERSHIPS	2,476	4,881	7,500	10,500
01-2-1224-2475	MISCELLANEOUS EQUIPMENT	9,434	5,968	25,000	5,000
01-2-1224-2532	COMPUTER SOFTWARE UPGR	3,609	2,091	3,500	3,500
01-2-1224-2591	PURCHASED MTCE./COMPUTE	1,578	36,168	30,000	30,000
01-2-1224-5110	SUNDRY EXPENSES	-2,548	278	3,000	2,000
01-2-1224-5121	MEETING EXPENSES	0	36	500	500
01-2-1224-5920	SUPPLIES - OFFICE	3,549	2,902	2,100	3,000
Total HUMAN RESOURCES		923,188	1,192,700	1,428,048	1,557,410
1229 INFORMATION TECHNOLOGY					
01-2-1229-1101	SALARIES/FULL TIME REGULA	381,545	428,048	466,060	636,088
01-2-1229-1400	BENEFITS	100,959	111,690	130,956	197,178
01-2-1229-2110	CONFERENCES & SEMINARS	0	600	4,000	12,600
01-2-1229-2111	TRAVEL	1,383	631	2,500	2,500
01-2-1229-2131	TELEPHONE	5,808	3,638	4,000	8,200
01-2-1229-2133	PHONE SYSTEM	0	0	50,000	50,000
01-2-1229-2330	CONSULTANTS	39,481	28,094	20,000	60,000
01-2-1229-2338	CONTRACT FOR SERVICES	6,259	2,339	10,000	12,000
01-2-1229-2340	TRAINING & DEVELOPMENT	4,411	6,504	5,500	14,600
01-2-1229-2352	WEB PAGE	22,175	23,446	25,000	25,000
01-2-1229-2475	MISCELLANEOUS EQUIPMENT	4,808	8,922	5,000	19,000
01-2-1229-2480	MINOR CAPITAL	24,658	9,088	22,000	22,000
01-2-1229-2532	COMPUTER SOFTWARE UPGR	31,419	20,094	46,000	53,500
01-2-1229-2534	PURCHASED MTCE. - COMPU	261	0	0	0
01-2-1229-2591	PURCHASED MTCE./COMPUTE	91,450	80,179	137,000	137,000
01-2-1229-2675	INTERNET	10,995	16,336	18,000	18,000
01-2-1229-5110	SUNDRY EXPENSES	926	1,038	1,000	1,000
01-2-1229-5920	SUPPLIES - OFFICE	684	381	1,000	6,000
01-2-1229-5922	SUPPLIES - COMPUTER	4,995	4,290	5,000	5,000
01-2-1229-8215	SHORT TERM DEBT INTEREST	0	0	2,502	5,000
01-2-1229-8216	SHORT TERM DEBT PRINCIPAI	0	0	31,469	50,000
01-2-1229-9910	CONTINGENCY	0	0	5,000	5,000
Total INFORMATION TECHNOLO		732,219	745,317	991,987	1,339,666

1234 LIABILITY INSURANCE

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		GENERAL REVENUE FUND 100 - GENERAL GOVERNMENT			
		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-1234-2366	M.I.A. PREMIUM	170,627	202,344	221,760	232,500
	Total LIABILITY INSURANCE	170,627	202,344	221,760	232,500
1911 ELECTION EXPENDITURES					
01-2-1911-5920	SUPPLIES - OFFICE	18	0	0	0
	Total ELECTION EXPENDITURES	18	0	0	0
6700 G.I.S.					
01-2-6700-1101	SALARIES/FULL TIME REGULA	357,159	390,810	433,147	487,058
01-2-6700-1400	BENEFITS	97,391	100,442	145,267	150,989
01-2-6700-2110	CONFERENCES & SEMINARS	2,200	600	4,000	4,000
01-2-6700-2111	TRAVEL	209	0	1,500	1,500
01-2-6700-2131	TELEPHONE	1,005	997	1,000	1,500
01-2-6700-2330	CONSULTANTS	5,938	0	10,000	15,000
01-2-6700-2338	CONTRACT FOR SERVICES	0	0	315,000	73,000
01-2-6700-2340	TRAINING & DEVELOPMENT	4,337	6,875	5,500	5,500
01-2-6700-2351	WEB MAPS	0	284	0	0
01-2-6700-2475	MISCELLANEOUS EQUIPMENT	5,675	4,930	5,000	9,500
01-2-6700-2480	MINOR CAPITAL	2,104	8,569	5,000	12,000
01-2-6700-2530	PURCHASED MTCE. - EQUIPM	2,342	0	0	0
01-2-6700-2532	COMPUTER SOFTWARE UPGR	5,324	7,136	8,500	8,500
01-2-6700-2591	PURCHASED MTCE./COMPUTE	86,178	55,940	65,420	65,420
01-2-6700-5110	SUNDRY EXPENSES	457	485	1,500	1,500
01-2-6700-5920	SUPPLIES - OFFICE	2,578	1,063	2,500	2,500
01-2-6700-5922	SUPPLIES - COMPUTER	3,116	1,766	4,000	4,000
01-2-6700-9910	CONTINGENCY	0	0	2,500	10,000
	Total G.I.S.	576,011	579,896	1,009,834	851,967
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	13,159	28,670	14,200	14,200
01-2-7142-1400	BENEFITS	1,440	3,443	1,487	1,487
	Total SUMMER STUDENT PROG	14,599	32,113	15,687	15,687
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	295	0	0	0
01-2-7181-1400	BENEFITS	32	0	0	0
	Total COMMUNITY PARKS/GENE	328	0	0	0
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	0	0	14,717
01-2-8115-8216	PRINCIPAL	0	0	0	239,834
	Total SHORT TERM DEBT	0	0	0	254,551

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		GENERAL REVENUE FUND			
		100 - GENERAL GOVERNMENT			
		2020	2021	2022	2023
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
8245 TRANSFER TO OPERATING RESERVE					
01-2-8245-0000	TRANSFER TO OPERATING RE	747,517	1,039,967	100,000	0
	Total TRANSFER TO OPERATING	747,517	1,039,967	100,000	0
9900 INTERNAL RECOVERIES					
01-2-9900-4100	ALLOC - GENERAL GOVERNME	-3,547,609	-3,847,530	-3,658,725	-4,312,152
01-2-9900-4545	ALLOC - G.I.S.	-611,700	-631,569	-660,791	-793,967
01-2-9900-4560	ALLOC - LIABILITY INSURANCE	-154,265	-172,003	-180,600	-189,630
01-2-9900-4570	ALLOC - BILLING CLERK	-49,042	-50,018	-50,018	-51,519
	Total INTERNAL RECOVERIES	-4,362,616	-4,701,120	-4,550,134	-5,347,268
	Total OPERATING EXP	2,855,852	3,291,745	5,198,645	5,278,646
CAPITAL REV					
2000 GRANTS					
01-7-2000-2121	PROVINCIAL CONDITIONAL	0	0	0	-105,000
	Total GRANTS	0	0	0	-105,000
4433 RECOVERY OF COSTS					
01-7-4433-0000	GENERAL	0	-75,075	-28,487	-28,487
	Total RECOVERY OF COSTS	0	-75,075	-28,487	-28,487
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	0	-250,000	-443,332
	Total M.F.A. FUNDING	0	0	-250,000	-443,332
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	0	-900,000	-900,000
	Total TRANSFER FROM OPERAT	0	0	-900,000	-900,000
	Total CAPITAL REV	0	-75,075	-1,178,487	-1,476,819
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6113	FURNITURE, FIXTURES, EQUIP	0	75,075	1,178,487	1,178,487
01-8-8221-6122	BUILDING IMPROVEMENTS	0	0	0	193,332
01-8-8221-6127	I.T. INFRASTRUCTURE	0	0	0	105,000
	Total TRANSFER/GENERAL CAP	0	75,075	1,178,487	1,476,819
	Total CAPITAL EXP	0	75,075	1,178,487	1,476,819
Surplus/Deficit		-750,920	-395,976	0	-0



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	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	-3,606,772	-3,687,722	-5,198,645	-5,278,646
Summary Total Expenses	2,855,852	3,291,745	5,198,645	5,278,646
Summary Surplus/Deficit	-750,920	-395,976	0	-0

## 2023 Year over Year Comparative Analysis

Function: 100 - General Government

Requisition Change		2022 Requisition \$2,703,888	Proposed 2023 Requisition \$3,284,138	Requisition \$ Increase (Decrease) 580,250	Requisition % Increase (Decrease) 21.46%
A)	Core Budget	2022 \$ Budget	2023 \$ Budget	Requisition \$ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:					
Revenue	Recoveries (COVID Funding)	-549,884	-151,884	398,000	14.72%
	Increase in interest revenue	-175,000	-575,000	(400,000)	(14.79%)
	Decrease Gas Tax Funding	-467,648	-326,545	141,103	5.22%
	Transfer from Operating Reserves	-699,102	-160,000	539,102	19.94%
	Decrease is Surplus / Deficit	-21,288	0	21,288	0.79%
Board	Increase to Directors - Regular Pay	340,312	350,522	10,210	0.38%
	Increase to Directors - Benefits	89,527	96,784	7,257	0.27%
	Increase to TAC Expenses	12,592	13,380	788	0.03%
	Increase to Computer Software	1,200	1,315	115	0.00%
	Increase to Board Meeting Expenses	16,550	20,075	3,525	0.13%
Facilities	Inclusion of Facilities in F100		453,888	453,888	16.79%
	Removed Building Allocation	354,851	0	(354,851)	(13.12%)
	HVAC Project - Principal Payment	0	239,834	239,834	8.87%
	HVAC Project - Interest Payment	0	14,717	14,717	0.54%
Other Board Exp	Increase Insurance - Casualty	600	1,200	600	0.02%
	Increase Sundry	0	750	750	0.03%
Executive Office	Increase to Wages	412,706	424,696	11,990	0.44%
	Increase to Wages - Hourly	25,000	35,000	10,000	0.37%
	Increase to Benefits	123,812	131,656	7,844	0.29%
	Increase Legal	0	5,000	5,000	0.18%
	Increase Misc. Equipment	1,500	6,000	4,500	0.17%
	Increase computer software upgrade	5,410	5,502	92	0.00%
	Increase contingency	0	1,000	1,000	0.04%
Leg Services	Wages increase per collective plus wages for 2 new 2022 positions	615,560	688,460	72,900	2.70%
	Wages - Hourly	3,830	4,063	233	0.01%
	Benefits	185,510	216,523	31,013	1.15%
	Conferences	13,917	14,417	500	0.02%
	Advertising	8,730	9,000	270	0.01%
	Consultants	3,000	5,000	2,000	0.07%
	training	2,000	1,000	(1,000)	(0.04%)
	Memberships	1,887	2,395	508	0.02%
	Misc. equipment	15,500	7,500	(8,000)	(0.30%)

	Increase storage inactive files	10,000	10,580	580	0.02%
<b>GM Corp Svs</b>	Increase in GM Salary - Step Increase and 2% CPI	155,691	171,199	15,508	0.57%
	Increase in Benefits OH at 31%	48,264	53,072	4,808	0.18%
	Decrease Conferences and Seminars	3,000	2,000	(1,000)	(0.04%)
	Increase Travel	500	1,000	500	0.02%
	Increase Training and Development	1,000	3,000	2,000	0.07%
	Decrease Memberships	1,000	800	(200)	(0.01%)
	Increase Computer Software	300	1,000	700	0.03%
<b>Communications</b>	Increases in wages	174,690	180,150	5,460	0.20%
	Increase to Wages Hourly	15,000	20,000	5,000	0.18%
	Increase to Benefits	54,154	56,094	1,940	0.07%
	Increase subscriptions for move to Bang The Table and Hootsuite	20,000	25,000	5,000	0.18%
	Increase to GM Allocation	72,692	80,798	8,106	0.30%
<b>Asset Management</b>					
	Increase Conferences and Seminars	0	2,000	2,000	0.07%
	Increase Travel	0	500	500	0.02%
	Decrease Consultants	467,648	351,545	(116,103)	(4.29%)
	Increase Memberships	0	600	600	0.02%
	Increase Misc. Equipment	0	1,000	1,000	0.04%
	Increase computer software	0	600	600	0.02%
	Increase meeting expenses	0	500	500	0.02%
	Increase Supplies	0	500	500	0.02%
<b>Common Admin</b>					
	Decrease to misc. equipment	6,000	3,000	(3,000)	(0.11%)
	Decrease to Computer Software	2,400	1,052	(1,348)	(0.05%)
	Increase to GIS Allocation	132,158	158,793	26,635	0.99%
	Increase to Liability Insurance Allocation	11,778	12,368	590	0.02%
	Increase to meeting expenses	3,990	4,655	665	0.02%
	Supplies and Rental - Photo	5,000	9,000	4,000	0.15%
<b>Finance</b>					
	Salaries	1,218,438	1,229,383	10,945	0.40%
	Benefits	354,471	381,650	27,179	1.01%
	Conferences (After COVID and Staff in new Positions)	7,500	12,000	4,500	0.17%
	Audit (Increased for contracted increase and ARO requirements)	44,000	52,250	8,250	0.31%
	Contract for Services - Decreased Procurement Contract COVID funds	45,250	38,500	(6,750)	(0.25%)
	Memberships (Membership doubled for GFOABC and added GFOA Award)	6,420	10,600	4,180	0.15%
	Misc. Equipment - less \$5K for new staff	13,500	6,500	(7,000)	(0.26%)
	Office Equipment - replacement of chairs and need for standup desk	2,600	7,300	4,700	0.17%
	Computer Software - Increased for Webex and increased staff	20,350	24,900	4,550	0.17%
	Bank Charges - increased based on actual	500	1,000	500	0.02%
	Rental - Records Storage	2,315	2,360	45	0.00%
<b>HR</b>					
	Increase Wages	973,972	1,077,648	103,676	3.83%
	Employer Paid Union Business	3,000	14,000	11,000	0.41%
	Increase to Benefits	295,776	332,887	37,111	1.37%
	Conferences and Seminars	1,500	3,000	1,500	0.06%
	Travel	2,000	3,500	1,500	0.06%
	EFAP Contract increase	22,500	28,875	6,375	0.24%
	O.H & S Committee	2,000	1,500	(500)	(0.02%)

	telephone	3,750	3,500	(250)	(0.01%)
	Legal Services	5,000	4,000	(1,000)	(0.04%)
	Consultants - Base	4,950	5,000	50	0.00%
	Training and Development	6,000	8,000	2,000	0.07%
	Memberships	7,500	10,500	3,000	0.11%
	Misc. Equipment - Computer replacements (part of 5-year plan for ongoing replacements)	25,000	5,000	(20,000)	(0.74%)
	Sundry	3,000	2,000	(1,000)	(0.04%)
	supplies	2,100	3,000	900	0.03%
<b>IT</b>	Salaries	466,060	448,198	(17,862)	(0.66%)
	Benefits	130,956	138,932	7,976	0.29%
	Telephone	4,000	5,200	1,200	0.04%
	Consultants	20,000	60,000	40,000	1.48%
	Contract for Services	10,000	12,000	2,000	0.07%
	Computer Software Upgrade	46,000	53,500	7,500	0.28%
	Increase Short Term Principal and Interest (core infrastructure replacement)	33,971	55,000	21,029	0.78%
<b>GIS</b>	Increase in wages	433,147	487,058	53,911	1.99%
	Increase in benefits	145,267	150,989	5,722	0.21%
	Increase telephone	1,000	1,500	500	0.02%
	Consultants	10,000	15,000	5,000	0.18%
	Increase in Misc. equipment	5,000	9,500	4,500	0.17%
	Increase Minor Capital	5,000	12,000	7,000	0.26%
	Increase in Contingency	2,500	10,000	7,500	0.28%
<b>Liability Insurance</b>					
	MIA Insurance	221,760	232,500	10,740	0.40%
<b>Allocations</b>					
	Increase in Gen Government allocation to include Facilities	-3,658,725	-4,312,152	(653,427)	(24.17%)
	Increase in GIS allocation	-660,791	-793,967	(133,176)	(4.93%)
	Liability Insurance	-180,600	-189,630	(9,030)	(0.33%)
	Utility Billing Clerk	-50,018	-51,519	(1,501)	(0.06%)
	<b>Subtotal</b>	<b>1,564,256</b>	<b>2,300,016</b>	<b>735,760</b>	<b>27.21%</b>
<b>B) Prior Year One-time items</b>					
<b>HR</b>	Consultants - (HR Review carried forward to 2022)	15,000	0	(15,000)	(0.55%)
<b>Other Board</b>	Regional Recreation referendum and Rec Facility Usage Study	140,510	0	(140,510)	(5.20%)
	<b>Subtotal</b>	<b>15,000</b>	<b>0</b>	<b>(155,510)</b>	<b>(5.75%)</b>
<b>Max 0% Draft 2023 Budget</b>				<b>580,250</b>	<b>21.46%</b>
<b>C) Other items to maintain service level</b>					
	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>Total Draft 2023 Budget</b>				<b>580,250</b>	<b>21.46%</b>



<b>D) Supplemental Items</b>					
1)	<b>Budget Software</b>	150,000	150,000	N/A	
	Grant	(150,000)	(150,000)	N/A	
2)	<b>IT Project Manager</b>	149,855	149,855	5.54%	
3)	<b>IT Security Analyst</b>	131,181	131,181	4.85%	
4)	<b>Regular PT Executive Assistant GMs (1/2 year)</b>	51,426	51,426	1.90%	
5)	<b>Corporate Records Management Assistant</b>	43,489	43,489	1.61%	
6)	<b>Senior Systems Technician - Removed</b>	0	0	0.00%	
7)	<b>Corporate Strategic Planning and Organizational Review</b>	50,000	50,000	1.85%	
	Operating reserves	(50,000)	(50,000)	(1.85%)	
8)	<b>Ingram Street Office Roof Replacement - 2024</b>	0	0	n/a	
<b>Subtotal</b>		<u>-</u>	<u>375,951</u>	<u>375,951</u>	<u>13.90%</u>
<b>Max 2022 Requisition change if Supplemental and Other Items are Approved</b>			<u>956,201</u>	<u>35.36%</u>	
<b>Notes:</b>					
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.					