

## **200 – Administration Office**

Provides facility maintenance and operating systems, parking lot maintenance, and business support services associated with the regional office at 175 Ingram Street and offices at 55 Canada Avenue. This function also provides maintenance for the vacant CVRD lot previously at 148-First St in Duncan which is located north of the parking lot property. Expenditure categories include: facilities operating, business, 148-1st St property, 55 Canada Avenue offices, debt service (P&I). Costs are allocated to various departments.

**COWICHAN VALLEY REGIONAL DISTRICT**

**2022-2026 FINANCIAL EXPENDITURE PROGRAM**

Service: Administration Office

Function: 200

<b>TOTAL EXPENDITURE</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
Operational Costs	\$517,586	\$463,928	\$487,124	\$511,481	\$537,055	\$563,907
Long Term Debt	159,283	159,283				
Short Term Debt	116,000	250,284	250,284	250,284	250,284	250,276
Capital	1,548,954	903,052		300,000	100,000	75,000
Transfer to Capital Reserve	71,149					
<b>TOTAL APPLICATION OF FUNDS</b>	<b>\$2,412,972</b>	<b>\$1,776,547</b>	<b>\$737,408</b>	<b>\$1,061,765</b>	<b>\$887,339</b>	<b>\$889,183</b>
<b>SOURCES OF FUNDS</b>						
Requisition/Parcel Tax						
User Fee						
Transfer from Capital Reserve	153,000					
Transfer from Operating Reserve		20,000				
Other	864,018	1,016,495	737,408	1,061,765	887,339	889,183
Debt Proceeds	1,322,000	679,299				
Surplus/(Deficit)	73,954	60,753				
<b>TOTAL SOURCE OF FUNDS</b>	<b>\$2,412,972</b>	<b>\$1,776,547</b>	<b>\$737,408</b>	<b>\$1,061,765</b>	<b>\$887,339</b>	<b>\$889,183</b>

**2022 Debt Long Term with Principal & Interest**

Borrowed	Outstanding	Maturity	P & I
Head Office	\$230,793	2022	\$159,283
<b>Total</b>			<b><u>\$159,283</u></b>

**2022 Debt Short Term with Principle & Interest**

Proposed	Amount	Maturity	P & I
Ingram - HVAC	\$1,322,000	2026	\$250,284

Cowichan Valley Regional District  
**Budget Report by Cost Center**



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

Function Type : Selective

**GENERAL REVENUE FUND  
 200 - ADMINISTRATION OFFICE**

	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
<b>OPERATING REV</b>				
4433 RECOVERY OF COSTS				
01-1-4433-0000 GENERAL	-11,068	-10,507	0	0
Total RECOVERY OF COSTS	-11,068	-10,507	0	0
9120 TRANSFER FROM OPERATING RESERVE				
01-1-9120-0000 TSF FROM OPERATING RESEF	-75,000	0	0	0
Total TRANSFER FROM OPERATI	-75,000	0	0	0
Total OPERATING REV	-86,068	-10,507	0	0
<b>OPERATING EXP</b>				
1140 FACILITIES OPERATING COSTS				
01-2-1140-1203 WAGES	116,830	85,151	124,962	126,300
01-2-1140-1301 WAGES	2,847	2,845	2,700	2,400
01-2-1140-1400 BENEFITS	32,792	22,051	39,494	39,897
01-2-1140-2133 PHONE SYSTEM	24,576	35,484	50,000	0
01-2-1140-2330 CONSULTANTS	380	0	10,000	10,000
01-2-1140-2338 CONTRACT FOR SERVICES	2,035	1,674	2,000	2,000
01-2-1140-2370 INSURANCE - PROPERTY	21,365	26,880	21,500	22,575
01-2-1140-2379 SECURITY	7,715	8,317	8,400	9,200
01-2-1140-2400 ALARM MAINTENANCE	1,078	0	1,400	1,400
01-2-1140-2410 R & M - BUILDINGS - GENERAL	27,950	49,468	60,000	55,000
01-2-1140-2414 R & M - BUILDINGS - GROUND	4,213	15,420	6,000	8,750
01-2-1140-2475 MISCELLANEOUS EQUIPMENT	0	1,474	1,500	1,500
01-2-1140-2480 MINOR CAPITAL	0	0	10,000	10,000
01-2-1140-2743 ELEVATOR MAINTENANCE	2,764	2,548	2,700	2,700
01-2-1140-4530 ALLOC - FACILITIES	17,881	17,736	17,736	18,729
01-2-1140-4803 SEWER USER FEE	80	60	300	300
01-2-1140-5510 WATER	1,097	1,282	750	1,200
01-2-1140-5530 ELECTRICITY	36,240	32,858	35,000	45,500
01-2-1140-5533 GAS	3,115	5,312	6,800	1,800
01-2-1140-5550 GARBAGE DISPOSAL	6,011	3,214	4,800	4,500
01-2-1140-5924 SUPPLIES - JANITORIAL	12,573	5,114	10,000	8,000
01-2-1140-9910 CONTINGENCY	0	0	5,264	3,007
Total FACILITIES OPERATING C	321,541	316,889	421,306	374,758
1145 BUSINESS OPERATING COSTS				
01-2-1145-2131 TELEPHONE	3,836	3,367	5,500	2,500
01-2-1145-2475 MISCELLANEOUS EQUIPMENT	3,751	0	5,000	4,000
01-2-1145-2620 RENTALS/MACHINERY & EQUIP	1,161	1,040	1,000	1,000
01-2-1145-5110 SUNDRY EXPENSES	2,150	2,879	3,000	3,000



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GENERAL REVENUE FUND  
 200 - ADMINISTRATION OFFICE

		2020	2021	2021	2022
		ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
01-2-1145-5915	SUPPLIES & RENTAL - PHOTOC	3,445	3,367	5,000	4,000
01-2-1145-5920	SUPPLIES - OFFICE	2,368	2,703	4,000	3,000
Total BUSINESS OPERATING CC		16,710	13,356	23,500	17,500
1146 148-1st ST PROPERTY					
01-2-1146-1101	SALARIES/FULL TIME REGULA	400	0	500	500
01-2-1146-1400	BENEFITS	0	0	140	155
01-2-1146-2414	R&M BUILDINGS - GROUNDS	0	1,342	1,000	1,000
01-2-1146-4803	SEWER USER FEE	20	40	40	40
01-2-1146-9910	CONTINGENCY	0	0	1,000	500
Total 148-1st ST PROPERTY		420	1,382	2,680	2,195
1147 55 CANADA AVENUE OFFICE LEASE					
01-2-1147-1203	WAGES	3,853	7,395	5,000	7,500
01-2-1147-1400	BENEFITS	1,090	957	1,400	2,325
01-2-1147-2131	TELEPHONE	2,280	2,276	2,400	2,400
01-2-1147-2338	CONTRACT FOR SERVICES	0	0	500	0
01-2-1147-2370	INSURANCE - PROPERTY	0	0	800	0
01-2-1147-2410	R & M - BUILDINGS - GENERAL	1,049	134	2,000	1,000
01-2-1147-2475	MISCELLANEOUS EQUIPMENT	111	0	1,500	1,000
01-2-1147-2626	LEASE - BUILDING	45,399	45,888	47,000	47,000
01-2-1147-5530	ELECTRICITY	2,769	2,108	3,500	3,500
01-2-1147-5915	SUPPLIES & RENTAL - PHOTOC	1,826	2,144	2,000	2,200
01-2-1147-5920	SUPPLIES - OFFICE	715	577	1,000	750
01-2-1147-5924	SUPPLIES - JANITORIAL	335	35	1,000	800
01-2-1147-9910	CONTINGENCY	0	0	2,000	1,000
Total 55 CANADA AVENUE OFFIK		59,427	61,515	70,100	69,475
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	0	16,000	10,450
01-2-8115-8216	PRINCIPAL	0	0	100,000	239,834
Total SHORT TERM DEBT		0	0	116,000	250,284
8123 INTEREST/MFA OWN DEBENTURES					
01-2-8123-8232	INTEREST (CVRD)	67,950	67,950	67,950	67,950
Total INTEREST/MFA OWN DEBE		67,950	67,950	67,950	67,950
8133 PRINCIPAL/MFA OWN DEBENTURES					
01-2-8133-8332	PRINCIPAL (CVRD)	91,333	91,333	91,333	91,333
Total PRINCIPAL/MFA OWN DEB		91,333	91,333	91,333	91,333
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	152,766	71,149	71,149	0



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GENERAL REVENUE FUND				
200 - ADMINISTRATION OFFICE				
	2020	2021	2021	2022
	ACTUAL	ACTUAL	AMENDED BUDG	PROVISIONAL
Total TRANSFER TO CAPITAL RE	152,766	71,149	71,149	0
9900 INTERNAL RECOVERIES				
01-2-9900-4585 ALLOC - BUILDING COSTS	-748,018	-862,858	-864,018	-873,495
Total INTERNAL RECOVERIES	-748,018	-862,858	-864,018	-873,495
Total OPERATING EXP	-37,872	-239,285	0	0
CAPITAL REV				
2000 GRANTS				
01-7-2000-2120 FEDERAL CONDITIONAL	0	0	0	-20,000
01-7-2000-2121 PROVINCIAL CONDITIONAL	0	0	-102,000	-102,000
Total GRANTS	0	0	-102,000	-122,000
7585 CONTRIBUTIONS FROM OTHER FUNCTION				
01-7-7585-0000 CONTRIBUTIONS FROM OTHE	0	0	0	-21,000
Total CONTRIBUTIONS FROM O	0	0	0	-21,000
8250 M.F.A. FUNDING				
01-7-8250-0002 M.F.A. FUNDING - SHORT TERM	0	0	-1,322,000	-1,322,000
Total M.F.A. FUNDING	0	0	-1,322,000	-1,322,000
8251 INTERNAL/INTERIM FINANCING				
01-7-8251-0000 INTERNAL/INTERIM FINANCING	0	-591,948	0	642,701
Total INTERNAL/INTERIM FINAN	0	-591,948	0	642,701
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	0	-153,000	-153,000	0
Total TRANSFER FROM CAPITAL	0	-153,000	-153,000	0
9110 SURPLUS/DEFICIT				
01-7-9110-0000 SURPLUS/DEFICIT	0	-73,954	-73,954	-60,753
Total SURPLUS/DEFICIT	0	-73,954	-73,954	-60,753
9120 TRANSFER FROM OPERATING RESERVE				
01-7-9120-0000 TRANSFER FROM OPERATING	-36,046	0	0	-20,000
Total TRANSFER FROM OPERA	-36,046	0	0	-20,000
9900 INTERNAL RECOVERIES				
01-7-9900-4600 ALLOC - CAPITAL	-25,000	0	0	0
Total INTERNAL RECOVERIES	-25,000	0	0	0
Total CAPITAL REV	-61,046	-818,902	-1,650,954	-903,052



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**GENERAL REVENUE FUND  
 200 - ADMINISTRATION OFFICE**

	<b>2020 ACTUAL</b>	<b>2021 ACTUAL</b>	<b>2021 AMENDED BUDG</b>	<b>2022 PROVISIONAL</b>
<b>CAPITAL EXP</b>				
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6112 BUILDINGS	61,046	804,655	0	0
01-8-8221-6113 FURNITURE, FIXTURES, EQUIF	0	0	0	40,000
01-8-8221-6122 BUILDING IMPROVEMENTS	0	0	1,650,954	739,299
01-8-8221-6124 LAND IMPROVEMENTS	0	14,247	0	123,753
Total TRANSFER/GENERAL CAP	61,046	818,902	1,650,954	903,052
Total CAPITAL EXP	61,046	818,902	1,650,954	903,052
<b>Surplus/Deficit</b>	<b>-123,939</b>	<b>-249,792</b>	<b>0</b>	<b>0</b>

**Cowichan Valley Regional District  
Budget Report by Cost Center**



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	2020 ACTUAL	2021 ACTUAL	2021 AMENDED BUDG	2022 PROVISIONAL
Summary Total Revenues	-86,068	-10,507	0	0
Summary Total Expenses	-37,872	-239,285	0	0
Summary Surplus/Deficit	-123,939	-249,792	0	0

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## 2022 Year over Year Comparative Analysis

Function: 200 - Administration Office

Allocation Change		2021 Allocation	Proposed 2022 Allocation	Allocation \$ Increase (Decrease)	Allocation % Increase (Decrease)	
		\$864,018	\$873,495	\$9,477	1.10%	
<b>A)</b>	<b>Core Budget</b>					
		<b>2021 \$ Budget</b>	<b>2022 \$ Budget</b>	<b>Allocation \$ Increase (Decrease)</b>	<b>Allocation % Increase (Decrease)</b>	
Explanation of increase/decrease:						
	Increase in P& I re HVAC upgrade project	116,000	250,284	134,284	15.54%	
	Decrease in the transfer to capital reserve	71,149	0	-71,149	(8.23%)	
	Increase in wages & benefits	174,196	179,077	4,881	0.56%	
	Decrease in various other accounts	452,673	444,134	-8,539	(0.99%)	
				0	0.00%	
				0	0.00%	
	<b>Subtotal</b>	<b>814,018</b>	<b>873,495</b>	<b>59,477</b>	<b>6.88%</b>	
<b>B)</b>	<b>Prior Year One-time items</b>					
	2021 included phone switch expense in F200, in 2022 reclassified to IT budget	50,000	0	-50,000	(5.79%)	
	Decrease in capital - building improvements re HVAC project & EV charge station	1,548,954	0	-1,548,954	(179.27%)	
	Decrease in MFA funding ST re HVAC project	-1,322,000	0	1,322,000	153.01%	
	Decrease in transfer from Capital reserve	-153,000	0	153,000	17.71%	
	Decrease in surplus carry forward	-73,954	0	73,954	8.56%	
	<b>Subtotal</b>	<b>50,000</b>	<b>0</b>	<b>-50,000</b>	<b>(5.79%)</b>	
<b>Max 3.0% Draft 2022 Budget</b>				<b>9,477</b>	<b>1.10%</b>	
<b>C)</b>	<b>Other items to maintain service level</b>					
				0	0.00%	
				0	0.00%	
	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Total Draft 2022 Budget</b>				<b>9,477</b>	<b>1.10%</b>	
<b>D)</b>	<b>Supplemental Items</b>					
1)	Fleet electric charging stations phase 2.	Capital - machinery & equipment	-	-	40,000	4.63%
		Provincial grant at 50%	-	-	-20,000	(2.31%)
	<b>Subtotal</b>		<b>-</b>	<b>-</b>	<b>20,000</b>	<b>2.31%</b>
<b>Max 2022 Requisition change if Supplemental and Other Items are Approved</b>				<b>29,477</b>	<b>3.41%</b>	
<b>Notes:</b>						
1) The Operating Reserve balance at December 31, 2020 is \$256,078 with \$0 committed in 2021 = uncommitted balance of \$256,078.						
2) The Capital Reserve at December 31, 2020 is \$152,766 with \$-81,851 committed in 2021 = uncommitted balance of \$70,915						