234 – Community Parks – Area D

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area D (Cowichan Bay). The expenditure categories include park operations, parks maintenance services contracts, capital projects, general park expenditures and parkland acquisition. The function is funded primarily through requisition.

234 - COMMUNITY PARKS - AREA D	**TOTAL REQUISITION**	**250,694**	
STATUTORY LIMITATION:	**0.35000 /1000 OF NET TAXABLE VALUE** **Bylaw 2919 - March 14, 2007**		**505,767**
BASIS OF APPORTIONMENT:	**ASSESSMENTS TAXABLE FOR HOSPITAL PURPOSES FOR ALL AREAS**		

PARTICIPATING AREAS:	NET TAXABLE VALUE	FIGURES USED FOR APPORTIONMENT	MEMBERS SHARE	PRIOR YEAR ADJ	TOTAL
ELECTORAL AREA D	1,445,048,545	162,332,221	250,694		250,694
TOTAL	1,445,048,545	162,332,221	250,694		250,694

RESIDENTIAL TAX RATE: **(PER $1000 OF NET TAXABLE VALUE)**	**0.1544**	**COST PER $100,000 HOUSEHOLD** **15.44**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area D

Function: 234

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$191,687	$220,694	$203,500	$207,500	$210,500	$215,000
Long Term Debt						
Short Term Debt						
Capital	114,855	483,414	132,306			105,000
Transfer to Capital Reserve	30,000	30,000		50,000	50,000	50,000
TOTAL APPLICATION OF FUNDS	$336,542	$734,108	$335,806	$257,500	$260,500	$370,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	221,687	250,694	253,500	257,500	260,500	260,000
User Fee						
Transfer from Capital Reserve	0		82,306			110,000
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	114,855	483,414				
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$336,542	$734,108	$335,806	$257,500	$260,500	$370,000

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

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,817	-1,796	0	0
	Total GRANTS	-1,817	-1,796	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-15,209	0	0	0
	Total RECOVERY OF COSTS	-15,209	0	0	0
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	0	-122,745	0	0
	Total MISCELLANEOUS	0	-122,745	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-173,410	-208,410	-221,687	-250,694
	Total REQUISITION	-173,410	-208,410	-221,687	-250,694
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	-17,673	0	0	0
	Total TRANSFER FROM OPERAT	-17,673	0	0	0
	Total OPERATING REV	-208,109	-332,952	-221,687	-250,694
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	7,281	4,762	6,845	7,050
01-2-7142-1400	BENEFITS	537	687	807	705
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	239	0	300	300
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	750	950	950
01-2-7142-5952	PROGRAM SUPPLIES	47	909	450	450
	Total SUMMER STUDENT PROG	8,854	7,107	9,352	9,455
7165 BEACH ACCESSES					
01-2-7165-2412	REPAIRS & MAINT. - OTHER	0	0	500	500
	Total BEACH ACCESSES	0	0	500	500
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1105	WAGES (PERCENTAGE)	102	0	0	0
01-2-7181-1204	WAGES - HOURLY	9,116	9,625	9,884	13,084
01-2-7181-1400	BENEFITS	2,138	3,413	3,035	4,056
01-2-7181-1900	TERM EMPLOYEES	1,200	1,770	1,900	1,900
01-2-7181-2111	TRAVEL	46	0	0	0
01-2-7181-2210	ADVERTISING	0	0	500	500

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

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7181-2320	LEGAL SERVICES	14,074	1,480	3,750	1,500
01-2-7181-2325	SURVEY FEES	0	0	250	250
01-2-7181-2329	APPRAISALS	275	0	250	250
01-2-7181-2330	CONSULTANTS	0	3,890	1,500	1,500
01-2-7181-2370	INSURANCE - PROPERTY	239	248	270	270
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	0	0	400	400
01-2-7181-2414	R & M - GENERAL	10,815	22,673	16,500	16,500
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	2,500	3,000
01-2-7181-2480	MINOR CAPITAL	9,656	19,772	20,000	20,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	7,729	6,034	7,507	8,335
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	210	0	500	500
01-2-7181-5650	MATERIALS	1,327	847	0	0
01-2-7181-5935	SUMMER PLAYGROUND PROG	8,019	6,632	13,900	14,317
01-2-7181-5952	PROGRAM SUPPLIES	0	0	500	500
01-2-7181-9910	CONTINGENCY	0	0	2,743	2,743
	Total COMMUNITY PARKS/GENE	69,645	81,082	88,089	91,805
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	6,769	6,983	4,000	4,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	41,234	42,864	55,139	74,492
01-2-7182-2618	RENTALS - WASHROOMS	2,952	3,824	2,607	2,712
01-2-7182-5550	GARBAGE DISPOSAL	176	3,663	3,450	3,950
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	1,048	129	1,100	1,430
	Total PARKS MAINTENANCE EX	52,179	57,463	66,296	86,584
7198 HECATE PARK					
01-2-7198-2414	R & M - BUILDINGS - GROUNDS	3,669	8,357	2,700	4,000
01-2-7198-5510	WATER	378	880	900	1,500
01-2-7198-5530	ELECTRICITY	0	0	0	1,000
01-2-7198-5650	MATERIALS	52	0	2,000	4,000
	Total HECATE PARK	4,099	9,237	5,600	10,500
7206 COVERDALE/WATSON PARK					
01-2-7206-2414	R & M - BUILDINGS - GROUNDS	1,970	5,132	3,000	3,000
01-2-7206-5510	WATER	549	818	800	800
01-2-7206-5530	ELECTRICITY	452	198	300	300
01-2-7206-5650	MATERIALS	997	0	700	700
	Total COVERDALE/WATSON PA	3,968	6,149	4,800	4,800
7227 CEES & MIEP HOF MEMORIAL PARK					
01-2-7227-2414	R & M - BUILDINGS - GROUNDS	348	183	500	500
01-2-7227-5650	MATERIALS	447	67	500	500

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

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total CEES & MIEP HOF MEMOF	795	251	1,000	1,000
7228 GLEN RD GREENBELT					
01-2-7228-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
	Total GLEN RD GREENBELT	0	0	500	500
7236 TOM BANNISTER PARK					
01-2-7236-2414	R & M - BUILDINGS - GROUNDS	877	0	600	600
01-2-7236-5650	MATERIALS	52	1,785	200	200
	Total TOM BANNISTER PARK	929	1,785	800	800
7241 KENNEDY LANE WALKWAY					
01-2-7241-2414	R & M - BUILDINGS - GROUNDS	90	672	500	500
	Total KENNEDY LANE WALKWAY	90	672	500	500
7242 AUSTIN PLACE GREEN BELT					
01-2-7242-2414	R & M - BUILDINGS - GROUNDS	0	0	100	100
	Total AUSTIN PLACE GREEN BE	0	0	100	100
7244 COWICHAN BAY BOAT LAUNCH					
01-2-7244-5510	WATER	230	0	0	0
	Total COWICHAN BAY BOAT LAU	230	0	0	0
7252 MAPLE GROVE PARK					
01-2-7252-2414	R & M - BUILDINGS - GROUNDS	90	870	500	500
01-2-7252-5650	MATERIALS	0	117	500	500
	Total MAPLE GROVE PARK	90	987	1,000	1,000
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	4,681	4,716	4,000	4,000
01-2-7261-5650	MATERIALS	0	287	500	500
01-2-7261-5952	PROGRAM SUPPLIES	43	0	500	500
	Total INVASIVE SPECIES MANAG	4,723	5,003	5,000	5,000
7262 KAYAK LAUNCH					
01-2-7262-2414	R & M - BUILDINGS - GROUNDS	4,538	1,101	3,500	3,500
01-2-7262-5510	WATER	326	534	400	400
01-2-7262-5650	MATERIALS	193	915	750	750
	Total KAYAK LAUNCH	5,057	2,550	4,650	4,650
7277 ROBERT SERVICE MEMORIAL					
01-2-7277-2414	R & M - BUILDINGS - GROUNDS	0	0	250	250
01-2-7277-5650	MATERIALS	0	0	250	250

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

GENERAL REVENUE FUND
234 - COMMUNITY PARKS - AREA D

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total ROBERT SERVICE MEMOF	0	0	500	500
7290 COMMUNITY TRAILS					
01-2-7290-2414	R & M - BUILDINGS - GROUNDS	7,116	455	1,500	1,500
01-2-7290-5650	MATERIALS	103	0	1,500	1,500
	Total COMMUNITY TRAILS	7,219	455	3,000	3,000
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	17,673	145,051	30,000	30,000
	Total TRANSFER TO CAPITAL RE	17,673	145,051	30,000	30,000
	Total OPERATING EXP	175,552	317,791	221,687	250,694
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-35,000	0	0	0
	Total REQUISITION	-35,000	0	0	0
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-114,855	-483,414
	Total TRANSFER FROM GAS TA	0	0	-114,855	-483,414
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-18,310	0	0	0
	Total TRANSFER FROM CAPITAI	-18,310	0	0	0
	Total CAPITAL REV	-53,310	0	-114,855	-483,414
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6124	LAND IMPROVEMENTS	50,798	0	114,855	483,414
	Total TRANSFER/GENERAL CAP	50,798	0	114,855	483,414
	Total CAPITAL EXP	50,798	0	114,855	483,414
	Surplus/Deficit	**-35,068**	**-15,161**	**0**	**0**

Budget Report by Cost Center

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

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	**-208,109**	**-332,952**	**-221,687**	**-250,694**
Summary Total Expenses	**175,552**	**317,791**	**221,687**	**250,694**
Summary Surplus/Deficit	**-35,068**	**-15,161**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: **234 - Community Parks - Area D**

Requisition Change	2022 Requisition	Proposed 2023 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$221,687	$250,694			29,007	13.08%
A) Core Budget			**2022 $ Budget**	**2023 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Increase Summer Student Program, Wages Hourly and Benefits		20,571	24,895	4,324	1.95%
	Decrease Legal Services		3,750	1,500	(2,250)	(1.01%)
	Increase Miscellaneous Equipment		2,500	3,000	500	0.23%
	Increase Allocation - General Government		7,507	8,335	828	0.37%
	Increase Summer Playground Program		13,900	14,317	417	0.19%
	Increase Grass Cutting and Maintenance		55,139	74,492	19,353	8.73%
	Increase Rental - Washrooms, Garbage Disposal and Supplies - Turf Mgmt		7,157	8,092	935	0.42%
	Increase Hecate Park Operational Costs		5,600	10,500	4,900	2.21%
					0	0.00%
		Subtotal	**116,124**	**145,131**	**29,007**	**13.08%**
B) Prior Year One-time items						
	Wessex Ravine Community Pathway Connection 2022 - 2023 (Gas Tax Funds)				0	0.00%
	Coverdale Watson Washroom 2021 - 2023 (Requisition/Reserve Funds)				0	0.00%
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2023 Budget					**29,007**	**13.08%**
C) Other items to maintain service level						
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget					**29,007**	**13.08%**
D) Supplemental Items						
1)	**Coverdale Watson Park Washroom (Amendment) - no effect on 2023 requisition. Request related to 2024**		-		0	0.00%
			-		0	0.00%
		Subtotal	**-**	**-**	**0**	**0.00%**
Max 2023 Requisition change if Supplemental & Other Items are Approved					**29,007**	**13.08%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $91,229 with $0.00 committed in 2022 - uncommitted balance is $91,229.
2) The Capital Reserve balance at December 31, 2021 is $172,605 with ($30,000) committed in 2022 - uncommitted balance is $202,605.