279 – Parks & Trails

This function provides administration, planning, capital project management, operations and maintenance delivery, volunteer coordination, special event/park facility booking and parks bylaw compliance for the Electoral Areas Community Parks and Trails Program.

279 - PARKS & TRAILS **TOTAL REQUISITION** **1,260,322**

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
ELECTORAL AREA A	251,745,251	166,737		166,737
ELECTORAL AREA B	458,224,452	303,493		303,493
ELECTORAL AREA C	245,660,000	162,707		162,707
ELECTORAL AREA E	194,669,123	128,934		128,934
ELECTORAL AREA F	149,822,482	99,231		99,231
ELECTORAL AREA I	192,466,609	127,475		127,475
CODE Z*	410,290,120	271,745		271,745
TOTAL	1,902,878,037	1,260,322	-	1,260,322

RESIDENTIAL TAX RATE: **0.0662**
(PER $1000 OF NET TAXABLE VALUE)

COST PER $100,000 HOUSEHOLD **6.62**

*CODE Z INCLUDES ELECTORAL AREAS D, G, & H, EXCLUDING ISLANDS TRUST

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Parks & Trails

Function: 279

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$1,217,702	$1,260,322	$1,317,036	$1,368,400	$1,423,160	$1,480,086
Long Term Debt						
Short Term Debt						
Capital			$65,000			$55,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$1,217,702	$1,260,322	$1,382,036	$1,368,400	$1,423,160	$1,535,086
SOURCES OF FUNDS						
Requisition/Parcel Tax	1,217,702	1,260,322	1,317,036	1,368,400	1,423,160	1,480,086
User Fee						
Transfer from Gas Tax Reserve						
Transfer from Operating Reserve			65,000			55,000
Other						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	$1,217,702	$1,260,322	$1,382,036	$1,368,400	$1,423,160	$1,535,086

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

GENERAL REVENUE FUND
279 - PARKS & TRAILS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-264	-265	0	0
	Total GRANTS	-264	-265	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-2,623	-348	0	0
	Total RECOVERY OF COSTS	-2,623	-348	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-962,746	-1,100,965	-1,217,702	-1,260,322
	Total REQUISITION	-962,746	-1,100,965	-1,217,702	-1,260,322
	Total OPERATING REV	-965,634	-1,101,577	-1,217,702	-1,260,322
OPERATING EXP					
1140 FACILITIES OPERATING COSTS					
01-2-1140-1203	WAGES	0	75	0	0
01-2-1140-1400	BENEFITS	0	38	0	0
	Total FACILITIES OPERATING C(	0	113	0	0
1988 UTILITIES GENERAL EXPENDITURES					
01-2-1988-1400	BENEFITS	0	34	0	0
01-2-1988-5920	SUPPLIES - OFFICE	0	60	0	0
	Total UTILITIES GENERAL EXPE	0	93	0	0
6112 2015 RAM FLDCK (5585KT)					
01-2-6112-2373	INSURANCE/AUTOMOTIVE EQ	705	713	1,626	1,626
01-2-6112-2470	PURCHASED REPAIRS - VEHIC	996	2,427	1,500	1,500
01-2-6112-5310	FUEL & LUBRICANTS	10,185	14,672	11,000	11,500
01-2-6112-5610	VEHICLE & EQUIPMENT PARTS	210	0	300	300
	Total 2015 RAM FLDCK (5585KT)	12,096	17,812	14,426	14,926
6117 2008 TOYOTA PU (9717AH) PARKS CAPITAL					
01-2-6117-2373	INSURANCE/AUTOMOTIVE EQ	538	766	0	0
01-2-6117-2470	PURCHASED REPAIRS - VEHIC	798	0	0	0
01-2-6117-2570	PURCHASED MAINTENANCE/V	100	0	0	0
01-2-6117-5310	FUEL & LUBRICANTS	3,974	3,913	0	0
	Total 2008 TOYOTA PU (9717AH)	5,409	4,679	0	0
6121 07 TOYOTA PU (5578KT)(PARKS RANGER)					
01-2-6121-2373	INSURANCE/AUTOMOTIVE EQ	82	0	0	0
01-2-6121-2570	PURCHASED MAINTENANCE/V	158	0	0	0

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

GENERAL REVENUE FUND
279 - PARKS & TRAILS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-6121-5310	FUEL & LUBRICANTS	636	0	0	0
	Total 07 TOYOTA PU (5578KT)(P/	877	0	0	0
6127 06 GMC PU(BFD256) SUMMER STUDENT					
01-2-6127-2373	INSURANCE/AUTOMOTIVE EQI	469	445	1,000	1,000
01-2-6127-2470	PURCHASED REPAIRS - VEHIC	1,944	587	1,500	1,500
01-2-6127-2570	PURCHASED MAINTENANCE/V	3,970	2,061	2,000	2,000
01-2-6127-5310	FUEL & LUBRICANTS	3,067	3,067	4,500	5,500
	Total 06 GMC PU(BFD256) SUMM	9,450	6,160	9,000	10,000
6129 2011 HONDA SEDAN					
01-2-6129-2373	INSURANCE/AUTOMOTIVE EQI	1,645	1,791	1,517	1,517
01-2-6129-2470	PURCHASED REPAIRS - VEHIC	0	0	300	300
01-2-6129-2570	PURCHASED MAINTENANCE/V	0	329	250	250
01-2-6129-5310	FUEL & LUBRICANTS	1,196	412	2,000	2,000
	Total 2011 HONDA SEDAN	2,841	2,532	4,067	4,067
6150 2022 CHEV COLORADO (SK7351)					
01-2-6150-2373	INSURANCE/AUTOMOTIVE EQI	0	0	1,500	1,500
01-2-6150-2570	PURCHASED MAINTENANCE/V	0	0	750	750
01-2-6150-5310	FUEL & LUBRICANTS	0	0	4,000	4,000
	Total 2022 CHEV COLORADO (S	0	0	6,250	6,250
6151 2022 CHEV COLORADO (9717AH)					
01-2-6151-2373	INSURANCE/AUTOMOTIVE EQI	0	451	0	0
	Total 2022 CHEV COLORADO (9	0	451	0	0
7169 2021 CHEVY COLORADO RM1182					
01-2-7169-2470	PURCHASED REPAIRS - VEHIC	0	40	0	0
01-2-7169-5310	FUEL & LUBRICANTS	0	894	0	0
	Total 2021 CHEVY COLORADO F	0	934	0	0
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1101	SALARIES/FULL TIME REGULA	522,289	592,737	793,889	755,748
01-2-7181-1105	WAGES (PERCENTAGE)	261	1,109	0	0
01-2-7181-1204	WAGES - HOURLY	67,193	6,806	6,750	8,987
01-2-7181-1400	BENEFITS	152,509	190,779	246,106	240,948
01-2-7181-2111	TRAVEL	85	41	250	500
01-2-7181-2121	POSTAGE	0	0	300	300
01-2-7181-2122	COURIER & EXPRESS	24	30	250	250
01-2-7181-2131	TELEPHONE	4,257	3,236	5,700	5,700
01-2-7181-2210	ADVERTISING	891	1,099	0	0
01-2-7181-2229	PUBLICATIONS & BOOKS	169	85	250	250

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

GENERAL REVENUE FUND
279 - PARKS & TRAILS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7181-2320	LEGAL SERVICES	25	354	0	0
01-2-7181-2327	LAND TITLES EXPENSES	29	0	500	500
01-2-7181-2330	CONSULTANTS	0	588	0	0
01-2-7181-2340	TRAINING & DEVELOPMENT	2,609	2,562	5,000	6,875
01-2-7181-2379	SECURITY	17,828	12,500	16,000	0
01-2-7181-2395	MEMBERSHIPS	2,100	1,934	1,500	2,000
01-2-7181-2414	R & M - GENERAL	6,249	48	0	0
01-2-7181-2450	R & M - MACHINERY & EQUIPM	0	0	600	600
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	10,500	39,009	20,000	20,000
01-2-7181-2477	PARKS - CLEARING	27	0	0	0
01-2-7181-2532	COMPUTER SOFTWARE UPGR	4,966	7,628	3,500	8,000
01-2-7181-2610	RENTALS - BUILDING	10,595	10,595	10,595	14,595
01-2-7181-4100	ALLOC - GENERAL GOVERNME	71,822	74,301	91,519	103,350
01-2-7181-4200	ALLOC - PLANNING	7,871	7,871	7,871	0
01-2-7181-4525	ALLOC - GM STRATEGIC SERV	0	36,346	0	0
01-2-7181-4536	ALLOC - GM OPERATIONS	0	0	0	52,791
01-2-7181-4560	ALLOC - LIABILITY INSURANCE	6,232	6,543	6,871	7,214
01-2-7181-4585	ALLOC - BUILDING COSTS	33,927	34,306	0	0
01-2-7181-4587	ALLOC - ADMINISTRATION	0	0	5,017	0
01-2-7181-5110	SUNDRY EXPENSES	289	482	1,600	1,600
01-2-7181-5120	PROMOTION	590	430	0	0
01-2-7181-5411	CLOTHING	2,596	3,508	2,500	3,100
01-2-7181-5910	PRINTING	863	0	0	0
01-2-7181-5919	SAFETY SUPPLIES	1,577	2,684	3,250	5,080
01-2-7181-5920	SUPPLIES - OFFICE	2,428	2,381	4,500	5,250
01-2-7181-5952	PROGRAM SUPPLIES	0	495	5,280	5,280
01-2-7181-9910	CONTINGENCY	0	270	811	811
	Total COMMUNITY PARKS/GENE	930,803	1,040,755	1,240,409	1,249,729
7335 2020 GMC CANYON (NR1077)					
01-2-7335-2373	INSURANCE/AUTOMOTIVE EQI	0	0	1,100	1,100
01-2-7335-2470	PURCHASED REPAIRS - VEHIC	289	9	500	500
01-2-7335-2570	PURCHASED MAINTENANCE/V	127	324	750	750
01-2-7335-5310	FUEL & LUBRICANTS	3,831	3,784	5,000	5,000
01-2-7335-5610	VEHICLE & EQUIPMENT PARTS	43	0	0	0
	Total 2020 GMC CANYON (NR10	4,290	4,117	7,350	7,350
9900 INTERNAL RECOVERIES					
01-2-9900-4201	ALLOC - COMMUNITY PARKS	-19,800	-19,800	-19,800	-19,800
01-2-9900-4202	ALLOC - REGIONAL PARKS	-33,200	-33,200	-33,200	0
01-2-9900-4212	ALLOC - BRIGHT ANGEL PARK	-2,200	-2,200	-2,200	-2,200
01-2-9900-4380	ALLOC - SUMMER TRUCK	-6,750	-8,600	-8,600	-10,000

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

GENERAL REVENUE FUND
279 - PARKS & TRAILS

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total INTERNAL RECOVERIES	-61,950	-63,800	-63,800	-32,000
	Total OPERATING EXP	903,816	1,013,846	1,217,702	1,260,322
CAPITAL REV					
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	-77,388	0	0
	Total TRANSFER FROM OPERAT	0	-77,388	0	0
	Total CAPITAL REV	0	-77,388	0	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6126	VEHICLES & MACHINERY	0	77,388	0	0
	Total TRANSFER/GENERAL CAP	0	77,388	0	0
	Total CAPITAL EXP	0	77,388	0	0
	Surplus/Deficit	**-61,818**	**-87,731**	**0**	**-0**

Budget Report by Cost Center

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

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**-61,818**	**-87,731**	**0**	**-0**

2024 Year over Year Comparative Analysis

Function: **279 - Parks & Trails**

Requisition Change		**2023 Requisition**	**Proposed 2024 Requisition**		**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
		$1,217,702	$1,260,322		42,620	3.50%
A) Core Budget				**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Increase Vehicle Fuel (Student Truck & Operations Flatdeck)			15,500	17,000	1,500	0.12%
	Decrease Salaries FTR			793,889	755,748	(38,141)	(3.13%)
	Increase Wages - Hourly			6,750	8,987	2,237	0.18%
	Decrease Benefits			246,106	240,948	(5,158)	(0.42%)
	Increase Training & Development and Liability Insurance			11,871	14,089	2,218	0.18%
	Decrease Security (Bings Creek)			16,000	0	(16,000)	(1.31%)
	Increase Memberships and Travel			1,750	2,500	750	0.06%
	Increase Computer Software Upgrade			3,500	8,000	4,500	0.37%
	Increase Rentals - Buildings			10,595	14,595	4,000	0.33%
	Increase Allocation - General Government			91,519	103,350	11,831	0.97%
	Decrease Allocation - Planning			7,871	0	(7,871)	(0.65%)
	Increase Allocation - GM Operations			0	52,791	52,791	4.34%
	Decrease Allocation - Administration			5,017	0	(5,017)	(0.41%)
	Increase Clothing and Office Supplies			7,000	8,350	1,350	0.11%
	Increase Safety Supplies			3,250	5,080	1,830	0.15%
	Decrease Internal Recoveries - Regional Parks			-33,200		33,200	2.73%
	Increase Internal Recoveries - Summer Student Truck			-8,600	-10,000	(1,400)	(0.11%)
			Subtotal	**1,178,818**	**1,221,438**	**42,620**	**3.50%**
B) Prior Year One-time items							
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget						**42,620**	**3.50%**
C) Other items to maintain service level							
	Increase Security (after hours Bings Creek - shared service)			0	16,000	16,000	1.31%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%

			Subtotal	**0**	**16,000**	**16,000**	**1.31%**
	Total Draft 2024 Budget					**58,620**	**4.81%**
D)	**Supplemental Items**						
1)	Park Operations Service Vehicle (replacement)	Reserves	(2024 $75,000)	-		0	0.00%
2)	Parks Utility Dump Trailer (replacement)	Reserves	($10K F279 & $10k F280)	-		0	0.00%
3)	Purchase Bings Portable Office (currently leased w F280)	STB	($40k shared F280)	-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
				-		0	0.00%
			Subtotal	**-**	**-**	**0**	**0.00%**
	Max 2024 Requisition change if Supplemental & Other Items are Approved					**58,620**	**4.81%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $179,392 with $0 committed in 2023 - uncommitted balance is $179,392.

2) This function does not have a Capital Reserve.