

## 279 – Parks and Trails

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

279 - PARKS & TRAILS

TOTAL REQUISITION

907,919

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     | 152,473,871                    | 126,288       | (42)           | 126,247 |
| ELECTORAL AREA B     | 247,344,898                    | 204,867       | 80             | 204,947 |
| ELECTORAL AREA C     | 144,270,561                    | 119,494       | 9              | 119,503 |
| ELECTORAL AREA E     | 106,917,325                    | 88,556        | 16             | 88,571  |
| ELECTORAL AREA F     | 98,691,104                     | 81,742        | (144)          | 81,598  |
| ELECTORAL AREA I     | 99,209,089                     | 82,171        | 22             | 82,193  |
| CODE Z*              | 247,265,443                    | 204,801       | 59             | 204,860 |
| TOTAL                | 1,096,172,291                  | 907,919       | 0              | 907,919 |

RESIDENTIAL TAX RATE:

0.0828

COST PER \$100,000 HOUSEHOLD

(PER \$1000 OF NET TAXABLE VALUE)

8.28

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

**COWICHAN VALLEY REGIONAL DISTRICT**

**2019-2023 FINANCIAL EXPENDITURE PROGRAM**

Service: Parks and Trails

Function: 279

| <b>TOTAL EXPENDITURE</b>          | <b>2018</b>      | <b>2019</b>      | <b>2020</b>      | <b>2021</b>      | <b>2022</b>        | <b>2023</b>        |
|-----------------------------------|------------------|------------------|------------------|------------------|--------------------|--------------------|
| Operational Costs                 | \$828,413        | \$895,495        | \$933,270        | \$960,870        | \$998,778          | \$1,095,170        |
| Long Term Debt                    |                  |                  |                  |                  |                    |                    |
| Short Term Debt                   | 23,886           | 12,424           | 1,929            | 1,929            |                    |                    |
| Capital                           | 50,000           |                  |                  |                  | \$40,000           |                    |
| Transfer to Capital Reserve       |                  |                  | \$10,000         | \$10,000         |                    |                    |
| <b>TOTAL APPLICATION OF FUNDS</b> | <b>\$902,299</b> | <b>\$907,919</b> | <b>\$945,199</b> | <b>\$972,799</b> | <b>\$1,038,778</b> | <b>\$1,095,170</b> |
|                                   |                  |                  |                  |                  |                    |                    |
|                                   |                  |                  |                  |                  |                    |                    |
| <b>SOURCES OF FUNDS</b>           |                  |                  |                  |                  |                    |                    |
| Requisition/Parcel Tax            | 852,299          | 907,919          | 945,199          | 972,799          | 998,778            | 1,095,170          |
| User Fee                          |                  |                  |                  |                  |                    |                    |
| Transfer from Gas Tax Reserve     | 44,000           |                  |                  |                  |                    |                    |
| Transfer from Operating Reserve   | 3,033            |                  |                  |                  |                    |                    |
| Other                             |                  |                  |                  |                  |                    |                    |
| Debt Proceeds                     | 50,000           |                  |                  |                  | 40,000             |                    |
| Surplus/(Deficit)                 | (47,033)         |                  |                  |                  |                    |                    |
| <b>TOTAL SOURCE OF FUNDS</b>      | <b>\$902,299</b> | <b>\$907,919</b> | <b>\$945,199</b> | <b>\$972,799</b> | <b>\$1,038,778</b> | <b>\$1,095,170</b> |

**2019 Debt Short Term with Principal & Interest**

| Borrowed     | Outstanding | Maturity | P & I                  |
|--------------|-------------|----------|------------------------|
| Truck        | \$10,339    | 2019     | \$10,495               |
| Trailer      | \$5,575     | 2021     | \$1,929                |
| <b>Total</b> |             |          | <b><u>\$12,424</u></b> |



Account Code : - - - To : - - -

Function Type : Selective

|   |                              | GENERAL REVENUE FUND<br>279 - PARKS & TRAILS |                      |                |                      |                     |   |   |
|---|------------------------------|--|----------------------|----------------|----------------------|---------------------|---|---|
|   |                              | 2017<br>ACTUAL                               | 2017<br>AMEND BUDGET | 2018<br>ACTUAL | 2018<br>2ND AMEND BU | 2019<br>PROVISIONAL |   |   |
| <b>OPERATING REV</b>                        |                              |  |                      |                |                      |                     |   |   |
| <b>2000 GRANTS</b>                          |                              |  |                      |                |                      |                     |   |   |
| 01-1-2000-2100                              | FEDERAL GRANTS IN LIEU       | -239   | 0                    | -264           | 0                    | 0                   |   |   |
|   | Total GRANTS                 | -239   | 0                    | -264           | 0                    | 0                   | 0 | 0 |
| <b>4433 RECOVERY OF COSTS</b>               |                              |  |                      |                |                      |                     |   |   |
| 01-1-4433-0000                              | GENERAL                      | 0  | 0                    | -1,142         | 0                    | 0                   |   |   |
|   | Total RECOVERY OF COSTS      | 0  | 0                    | -1,142         | 0                    | 0                   | 0 | 0 |
| <b>5900 MISCELLANEOUS</b>                   |                              |  |                      |                |                      |                     |   |   |
| 01-1-5900-2700                              | GENERAL                      | -139   | 0                    | -380           | 0                    | 0                   |   |   |
|   | Total MISCELLANEOUS          | -139   | 0                    | -380           | 0                    | 0                   | 0 | 0 |
| <b>7571 REQUISITION</b>                     |                              |  |                      |                |                      |                     |   |   |
| 01-1-7571-0000                              | REQUISITION                  | -709,720                                     | -709,720             | -852,299       | -852,299             | -907,919            |   |   |
|   | Total REQUISITION            | -709,720                                     | -709,720             | -852,299       | -852,299             | -907,919            | 0 | 0 |
| <b>9009 TRANSFER FROM GAS TAX RESERVE</b>   |                              |  |                      |                |                      |                     |   |   |
| 01-1-9009-0000                              | TSF FROM GAS TAX RESERVE     | 0  | -40,000              | -44,000        | -44,000              | 0                   |   |   |
|   | Total TRANSFER FROM GAS TAX  | 0  | -40,000              | -44,000        | -44,000              | 0                   | 0 | 0 |
| <b>9110 SURPLUS/DEFICIT - CURRENT YEAR</b>  |                              |  |                      |                |                      |                     |   |   |
| 01-1-9110-0000                              | SURPLUS/DEFICIT              | 0  | 0                    | 47,033         | 47,033               | 0                   |   |   |
|   | Total SURPLUS/DEFICIT - CURR | 0  | 0                    | 47,033         | 47,033               | 0                   | 0 | 0 |
| <b>9120 TRANSFER FROM OPERATING RESERVE</b> |                              |  |                      |                |                      |                     |   |   |
| 01-1-9120-0000                              | TSF FROM OPERATING RESEF     | 0  | 0                    | -3,033         | -3,033               | 0                   |   |   |
|   | Total TRANSFER FROM OPERA    | 0  | 0                    | -3,033         | -3,033               | 0                   | 0 | 0 |
|   | Total OPERATING REV          | -710,098                                     | -749,720             | -854,084       | -852,299             | -907,919            |   |   |
| <b>OPERATING EXP</b>                        |                              |  |                      |                |                      |                     |   |   |
| <b>3920 2013 DODGE PU (FC5593)</b>          |                              |  |                      |                |                      |                     |   |   |
| 01-2-3920-5310                              | FUEL & LUBRICANTS            | 0  | 0                    | 300            | 0                    | 0                   |   |   |
|   | Total 2013 DODGE PU (FC5593) | 0  | 0                    | 300            | 0                    | 0                   | 0 | 0 |
| <b>3922 2013 JEEP (139NWX)</b>              |                              |  |                      |                |                      |                     |   |   |
| 01-2-3922-5310                              | FUEL & LUBRICANTS            | 0  | 0                    | 72             | 0                    | 0                   |   |   |
|   | Total 2013 JEEP (139NWX)     | 0  | 0                    | 72             | 0                    | 0                   | 0 | 0 |
| <b>6112 2015 RAM FLDCK (5585KT)</b>         |                              |  |                      |                |                      |                     |   |   |



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Function Type : Selective

GENERAL REVENUE FUND  
 279 - PARKS & TRAILS

|  |                           | 2017    | 2017         | 2018    | 2018         | 2019        |   |   |
|--|---------------------------|---------|--------------|---------|--------------|-------------|---|---|
|  |                           | ACTUAL  | AMEND BUDGET | ACTUAL  | 2ND AMEND BU | PROVISIONAL |   |   |
| 01-2-6112-2373                             | INSURANCE/AUTOMOTIVE EQI  | 1,833   | 1,626        | 536     | 1,626        | 1,626       |   |   |
| 01-2-6112-2470                             | PURCHASED REPAIRS - VEHIC | 28      | 1,500        | 1,154   | 1,500        | 1,500       |   |   |
| 01-2-6112-5310                             | FUEL & LUBRICANTS         | 6,622   | 3,000        | 7,571   | 5,000        | 6,000       |   |   |
| 01-2-6112-5610                             | VEHICLE & EQUIPMENT PARTS | 269     | 300          | 0       | 300          | 300         |   |   |
| Total 2015 RAM FL DCK (5585KT)             |                           | 8,751   | 6,426        | 9,261   | 8,426        | 9,426       | 0 | 0 |
| 6117 2008 TOYOTA PU (9717AH) PARKS CAPITAL |                           |         |              |         |              |             |   |   |
| 01-2-6117-2373                             | INSURANCE/AUTOMOTIVE EQI  | 1,062   | 1,100        | 956     | 1,100        | 1,100       |   |   |
| 01-2-6117-2375                             | INSURANCE CLAIMS          | 0       | 0            | 300     | 0            | 0           |   |   |
| 01-2-6117-2470                             | PURCHASED REPAIRS - VEHIC | 537     | 500          | 148     | 500          | 500         |   |   |
| 01-2-6117-2570                             | PURCHASED MAINTENANCE/V   | 356     | 750          | 18      | 750          | 750         |   |   |
| 01-2-6117-5310                             | FUEL & LUBRICANTS         | 2,922   | 2,000        | 3,669   | 2,000        | 3,000       |   |   |
| Total 2008 TOYOTA PU (9717AH)              |                           | 4,876   | 4,350        | 5,091   | 4,350        | 5,350       | 0 | 0 |
| 6127 06 GMC PU(BFD256) SUMMER STUDENT      |                           |         |              |         |              |             |   |   |
| 01-2-6127-2373                             | INSURANCE/AUTOMOTIVE EQI  | 1,613   | 1,600        | 1,363   | 1,600        | 1,600       |   |   |
| 01-2-6127-2375                             | INSURANCE CLAIMS          | 212     | 0            | 0       | 0            | 0           |   |   |
| 01-2-6127-2470                             | PURCHASED REPAIRS - VEHIC | 33      | 1,500        | 1,123   | 1,500        | 1,500       |   |   |
| 01-2-6127-2570                             | PURCHASED MAINTENANCE/V   | 1,581   | 1,800        | 1,797   | 2,500        | 2,500       |   |   |
| 01-2-6127-5310                             | FUEL & LUBRICANTS         | 1,392   | 2,600        | 1,515   | 2,600        | 3,000       |   |   |
| Total 06 GMC PU(BFD256) SUMM               |                           | 4,831   | 7,500        | 5,799   | 8,200        | 8,600       | 0 | 0 |
| 6129 2011 HONDA SEDAN                      |                           |         |              |         |              |             |   |   |
| 01-2-6129-2373                             | INSURANCE/AUTOMOTIVE EQI  | 1,489   | 1,517        | 1,297   | 1,517        | 1,517       |   |   |
| 01-2-6129-2470                             | PURCHASED REPAIRS - VEHIC | 0       | 300          | 612     | 300          | 300         |   |   |
| 01-2-6129-2570                             | PURCHASED MAINTENANCE/V   | 417     | 250          | 195     | 250          | 250         |   |   |
| 01-2-6129-5310                             | FUEL & LUBRICANTS         | 276     | 1,000        | 432     | 1,000        | 1,000       |   |   |
| Total 2011 HONDA SEDAN                     |                           | 2,182   | 3,067        | 2,537   | 3,067        | 3,067       | 0 | 0 |
| 7170 REGIONAL PARKS/GENERAL EXPEND         |                           |         |              |         |              |             |   |   |
| 01-2-7170-2340                             | TRAINING & DEVELOPMENT    | 0       | 0            | 1,060   | 0            | 0           |   |   |
| Total REGIONAL PARKS/GENER                 |                           | 0       | 0            | 1,060   | 0            | 0           | 0 | 0 |
| 7181 COMMUNITY PARKS/GENERAL EXPEND        |                           |         |              |         |              |             |   |   |
| 01-2-7181-1101                             | SALARIES/FULL TIME REGULA | 481,713 | 469,166      | 500,487 | 542,048      | 557,522     |   |   |
| 01-2-7181-1204                             | WAGES - HOURLY            | 0       | 0            | 16,398  | 19,230       | 19,615      |   |   |
| 01-2-7181-1400                             | BENEFITS                  | 130,631 | 121,983      | 136,389 | 156,082      | 161,300     |   |   |
| 01-2-7181-2111                             | TRAVEL                    | 325     | 250          | 253     | 250          | 250         |   |   |
| 01-2-7181-2121                             | POSTAGE                   | 0       | 300          | 0       | 300          | 300         |   |   |
| 01-2-7181-2122                             | COURIER & EXPRESS         | 58      | 250          | 319     | 250          | 250         |   |   |
| 01-2-7181-2131                             | TELEPHONE                 | 5,169   | 5,700        | 5,452   | 5,700        | 5,700       |   |   |
| 01-2-7181-2210                             | ADVERTISING               | 45      | 0            | 259     | 0            | 0           |   |   |



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GENERAL REVENUE FUND  
 279 - PARKS & TRAILS

|                            |                             | 2017<br>ACTUAL | 2017<br>AMEND BUDGET | 2018<br>ACTUAL | 2018<br>2ND AMEND BU | 2019<br>PROVISIONAL |   |   |
|----------------------------|-----------------------------|----------------|----------------------|----------------|----------------------|---------------------|---|---|
| 01-2-7181-2229             | PUBLICATIONS & BOOKS        | 239            | 250                  | 0              | 250                  | 250                 |   |   |
| 01-2-7181-2265             | ASSET MANAGEMENT            | 44,375         | 40,000               | 0              | 0                    | 0                   |   |   |
| 01-2-7181-2320             | LEGAL SERVICES              | 269            | 1,500                | 424            | 1,500                | 5,000               |   |   |
| 01-2-7181-2327             | LAND TITLES EXPENSES        | 0              | 500                  | 0              | 500                  | 500                 |   |   |
| 01-2-7181-2330             | CONSULTANTS                 | 0              | 0                    | 90             | 0                    | 0                   |   |   |
| 01-2-7181-2340             | TRAINING & DEVELOPMENT      | 3,368          | 3,500                | 2,666          | 3,500                | 4,000               |   |   |
| 01-2-7181-2395             | MEMBERSHIPS                 | 1,376          | 1,500                | 1,885          | 1,500                | 1,500               |   |   |
| 01-2-7181-2450             | R & M - MACHINERY & EQUIPM  | 1,806          | 600                  | 3,239          | 600                  | 600                 |   |   |
| 01-2-7181-2475             | MISCELLANEOUS EQUIPMENT     | 3,538          | 4,884                | 7,224          | 8,727                | 10,500              |   |   |
| 01-2-7181-2532             | COMPUTER SOFTWARE UPGR      | 1,523          | 2,000                | 3,333          | 2,000                | 2,000               |   |   |
| 01-2-7181-2610             | ALLOC - RENTALS - BUILDING  | 10,595         | 10,595               | 10,595         | 10,595               | 10,595              |   |   |
| 01-2-7181-4100             | ALLOC - GENERAL GOVERNME    | 30,027         | 30,027               | 30,428         | 30,428               | 32,130              |   |   |
| 01-2-7181-4106             | ALLOC - BYLAW ENFORCEMEN    | 5,000          | 5,000                | 5,000          | 5,000                | 5,000               |   |   |
| 01-2-7181-4200             | ALLOC - PLANNING            | 0              | 0                    | 0              | 0                    | 7,871               |   |   |
| 01-2-7181-4377             | ALLOC - BUILDING COSTS      | 20,051         | 20,051               | 22,725         | 22,725               | 33,977              |   |   |
| 01-2-7181-4540             | ALLOC - INFO TECHNOLOGY     | 15,150         | 15,150               | 19,231         | 19,231               | 21,908              |   |   |
| 01-2-7181-4550             | ALLOC - HUMAN RESOURCES     | 27,449         | 27,449               | 25,782         | 25,782               | 36,416              |   |   |
| 01-2-7181-4560             | ALLOC - LIABILITY INSURANCE | 5,377          | 6,359                | 8,933          | 6,522                | 4,604               |   |   |
| 01-2-7181-5110             | SUNDRY EXPENSES             | 435            | 600                  | 246            | 600                  | 600                 |   |   |
| 01-2-7181-5120             | PROMOTION                   | 33             | 500                  | 0              | 500                  | 500                 |   |   |
| 01-2-7181-5411             | CLOTHING                    | 1,082          | 1,000                | 1,419          | 1,000                | 1,500               |   |   |
| 01-2-7181-5650             | MATERIALS                   | 0              | 0                    | 230            | 0                    | 0                   |   |   |
| 01-2-7181-5910             | PRINTING                    | 0              | 2,000                | 0              | 2,000                | 2,000               |   |   |
| 01-2-7181-5919             | SAFETY SUPPLIES             | 628            | 750                  | 1,842          | 750                  | 1,750               |   |   |
| 01-2-7181-5920             | SUPPLIES - OFFICE           | 3,266          | 1,500                | 4,256          | 1,500                | 2,750               |   |   |
| 01-2-7181-5952             | PROGRAM SUPPLIES            | 0              | 1,200                | 0              | 1,200                | 1,200               |   |   |
| 01-2-7181-9910             | CONTINGENCY                 | 0              | 827                  | 0              | 4,250                | 7,113               |   |   |
| Total COMMUNITY PARKS/GENE |                             | 793,528        | 775,391              | 809,106        | 874,520              | 939,201             | 0 | 0 |
| 8115 SHORT TERM DEBT       |                             |                |                      |                |                      |                     |   |   |
| 01-2-8115-8215             | INTEREST                    | 582            | 1,258                | 550            | 1,406                | 269                 |   |   |
| 01-2-8115-8216             | PRINCIPAL                   | 12,530         | 22,628               | 13,041         | 22,480               | 12,156              |   |   |
| Total SHORT TERM DEBT      |                             | 13,112         | 23,886               | 13,591         | 23,886               | 12,425              | 0 | 0 |
| 9900 INTERNAL RECOVERIES   |                             |                |                      |                |                      |                     |   |   |
| 01-2-9900-4201             | ALLOC - COMMUNITY PARKS     | -19,800        | -19,800              | -19,800        | -19,800              | -19,800             |   |   |
| 01-2-9900-4202             | ALLOC - REGIONAL PARKS      | -39,200        | -39,200              | -39,200        | -39,200              | -39,200             |   |   |
| 01-2-9900-4212             | ALLOC - BRIGHT ANGEL PARK   | -2,200         | -2,200               | -2,200         | -2,200               | -2,200              |   |   |
| 01-2-9900-4213             | ALLOC - SOUTH END PARKS     | -2,200         | -2,200               | -2,200         | -2,200               | -2,200              |   |   |
| 01-2-9900-4380             | ALLOC - SUMMER TRUCK        | -6,750         | -7,500               | -6,750         | -6,750               | -6,750              |   |   |
| Total INTERNAL RECOVERIES  |                             | -70,150        | -70,900              | -70,150        | -70,150              | -70,150             | 0 | 0 |



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GENERAL REVENUE FUND  
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|  | 2017<br>ACTUAL | 2017<br>AMEND BUDGET | 2018<br>ACTUAL | 2018<br>2ND AMEND BU | 2019<br>PROVISIONAL |   |   |
|--|----------------|----------------------|----------------|----------------------|---------------------|---|---|
| Total OPERATING EXP                        | 757,131        | 749,720              | 776,668        | 852,299              | 907,919             |   |   |
| <b>CAPITAL REV</b>                         |                |                      |                |                      |                     |   |   |
| 8250 M.F.A. FUNDING                        |                |                      |                |                      |                     |   |   |
| 01-7-8250-0002 M.F.A. FUNDING - SHORT TERM | 0              | -50,000              | 0              | -50,000              | 0                   |   |   |
| Total M.F.A. FUNDING                       | 0              | -50,000              | 0              | -50,000              | 0                   | 0 | 0 |
| Total CAPITAL REV                          | 0              | -50,000              | 0              | -50,000              | 0                   |   |   |
| <b>CAPITAL EXP</b>                         |                |                      |                |                      |                     |   |   |
| 8221 TRANSFER/GENERAL CAPITAL              |                |                      |                |                      |                     |   |   |
| 01-8-8221-6122 BUILDING IMPROVEMENTS       | 0              | 50,000               | 0              | 50,000               | 0                   |   |   |
| Total TRANSFER/GENERAL CAP                 | 0              | 50,000               | 0              | 50,000               | 0                   | 0 | 0 |
| Total CAPITAL EXP                          | 0              | 50,000               | 0              | 50,000               | 0                   |   |   |
| Surplus/Deficit                            | 47,033         | 0                    | -77,417        | 0                    | 0                   |   |   |

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



Account Code : - - - To : - - -

Function Type : Selective

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|                         | 2017<br>ACTUAL | 2017<br>AMEND BUDGET | 2018<br>ACTUAL | 2018<br>2ND AMEND BU | 2019<br>PROVISIONAL |
|-------------------------|----------------|----------------------|----------------|----------------------|---------------------|
| Summary Total Revenues  | -710,098       | -749,720             | -854,084       | -852,299             | -907,919            |
| Summary Total Expenses  | 757,131        | 749,720              | 776,668        | 852,299              | 907,919             |
| Summary Surplus/Deficit | 47,033         | 0                    | -77,417        | 0                    | 0                   |

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