

235 – Community Parks – Area E

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area E (Cowichan Station/Sahtlam/Glenora). 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.

| | | | | | |
|--|---|-----------------------------------|------------------------------|-------------------|---------|
| 235 - COMMUNITY PARKS - AREA E | TOTAL REQUISITION | | 246,000 | | |
| STATUTORY LIMITATION: | 0.53000 | /1000 OF NET TAXABLE VALUE | | 486,738 | |
| | Bylaw 3853 - October 8, 2014 | | | | |
| 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 E | 918,373,946 | 118,675,553 | 246,000 | | 246,000 |
| TOTAL | 918,373,946 | 118,675,553 | 246,000 | | 246,000 |
| RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE) | | 0.2073 | COST PER \$100,000 HOUSEHOLD | 20.73 | |

COWICHAN VALLEY REGIONAL DISTRICT

2020-2024 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area E

Function: 235

| TOTAL EXPENDITURE | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Operational Costs | \$187,692 | \$192,066 | \$199,000 | \$195,000 | \$198,400 | \$201,000 |
| Long Term Debt | | | | | | |
| Short Term Debt | 57,233 | 57,000 | 57,000 | 57,000 | 57,446 | |
| Capital | 163,108 | 188,108 | | | 50,000 | 50,000 |
| Transfer to Capital Reserve | | 6,934 | | 25,000 | | |
| TOTAL APPLICATION OF FUNDS | \$408,033 | \$444,108 | \$256,000 | \$277,000 | \$305,846 | \$251,000 |
| | | | | | | |
| | | | | | | |
| SOURCES OF FUNDS | | | | | | |
| Requisition/Parcel Tax | 240,000 | 246,000 | 246,000 | 267,000 | 270,846 | 241,000 |
| User Fee | | | | | | |
| Transfer from Capital Reserve | | 25,000 | | | 25,000 | |
| Transfer from Operating Reserve | | | | | | |
| Transfer from Gas Tax Reserve | 155,608 | 155,608 | | | | |
| Other | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| Debt Proceeds | | | | | | |
| Surplus/(Deficit) | 2,425 | 7,500 | | | | |
| TOTAL SOURCE OF FUNDS | \$408,033 | \$444,108 | \$256,000 | \$277,000 | \$305,846 | \$251,000 |

2020 Debt Short Term with Principal & Interest

| Borrowed | Outstanding | Maturity | P & I |
|--------------|-------------|----------|------------------------|
| Land | \$214,259 | 2023 | \$57,000 |
| Total | | | <u>\$57,000</u> |



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

Function Type : Selective

**GENERAL REVENUE FUND
 235 - COMMUNITY PARKS - AREA E**

**2017 2018 2019 2020
 ACTUAL ACTUAL ACTUAL AMENDED BUDG**

OPERATING REV

4433 RECOVERY OF COSTS

| | | | | | |
|-------------------------|---------|---|---|--------|---|
| 01-1-4433-0000 | GENERAL | 0 | 0 | -2,280 | 0 |
| Total RECOVERY OF COSTS | | 0 | 0 | -2,280 | 0 |

5331 RENTAL INCOME

| | | | | | |
|---------------------|-----------------|---------|---------|---------|---------|
| 01-1-5331-0000 | RENTAL-INCOME | -11,143 | -11,147 | -11,291 | -10,000 |
| 01-1-5331-2800 | PROPERTY RENTAL | -935 | -2,992 | -3,125 | 0 |
| Total RENTAL INCOME | | -12,078 | -14,139 | -14,416 | -10,000 |

5921 DONATIONS

| | | | | | |
|-----------------|---------|---|---|--------|---|
| 01-1-5921-2700 | GENERAL | 0 | 0 | -6,945 | 0 |
| Total DONATIONS | | 0 | 0 | -6,945 | 0 |

7571 REQUISITION

| | | | | | |
|-------------------|-------------|----------|----------|----------|----------|
| 01-1-7571-0000 | REQUISITION | -160,000 | -232,500 | -232,500 | -246,000 |
| Total REQUISITION | | -160,000 | -232,500 | -232,500 | -246,000 |

9110 SURPLUS/DEFICIT - CURRENT YEAR

| | | | | | |
|------------------------------|-----------------|----------|----------|----------|----------|
| 01-1-9110-0000 | SURPLUS/DEFICIT | -21,000 | 0 | -2,425 | 0 |
| Total SURPLUS/DEFICIT - CURR | | -21,000 | 0 | -2,425 | 0 |
| Total OPERATING REV | | -193,078 | -246,639 | -258,566 | -256,000 |

OPERATING EXP

6100 PLANNING EXPENDITURES

| | | | | | |
|-----------------------------|-------------------------|---|-----|---|---|
| 01-2-6100-2475 | MISCELLANEOUS EQUIPMENT | 0 | 227 | 0 | 0 |
| Total PLANNING EXPENDITURE: | | 0 | 227 | 0 | 0 |

7142 SUMMER STUDENT PROGRAM

| | | | | | |
|---------------------------|-------------------------|--------|--------|--------|--------|
| 01-2-7142-1204 | WAGES - HOURLY | 13,017 | 16,119 | 17,631 | 18,358 |
| 01-2-7142-1400 | BENEFITS | 1,247 | 1,381 | 1,947 | 1,650 |
| 01-2-7142-2475 | MISCELLANEOUS EQUIPMENT | 195 | 280 | 89 | 300 |
| 01-2-7142-4380 | ALLOC - SUMMER TRUCK | 750 | 750 | 750 | 750 |
| 01-2-7142-5650 | MATERIALS | 0 | 0 | 239 | 0 |
| 01-2-7142-5952 | PROGRAM SUPPLIES | 281 | 394 | 383 | 500 |
| Total SUMMER STUDENT PROG | | 15,490 | 18,924 | 21,039 | 21,558 |

7181 COMMUNITY PARKS/GENERAL EXPEND

| | | | | | |
|----------------|----------------|-------|-------|-------|-------|
| 01-2-7181-1204 | WAGES - HOURLY | 4,406 | 6,532 | 6,672 | 9,000 |
| 01-2-7181-1400 | BENEFITS | 1,855 | 1,511 | 1,459 | 2,302 |
| 01-2-7181-2111 | TRAVEL | 198 | 72 | 0 | 0 |
| 01-2-7181-2210 | ADVERTISING | 647 | 62 | 48 | 500 |

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

GENERAL REVENUE FUND
235 - COMMUNITY PARKS - AREA E

| | | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 AMENDED BUDG |
|----------------|---|----------------|----------------|----------------|----------------------|
| 01-2-7181-2320 | LEGAL SERVICES | 1,124 | 1,120 | 4,402 | 1,500 |
| 01-2-7181-2325 | SURVEY FEES | 950 | 0 | 0 | 1,000 |
| 01-2-7181-2327 | LAND TITLES EXPENSES | 94 | 11 | 40 | 0 |
| 01-2-7181-2329 | APPRAISALS | 0 | 0 | 0 | 500 |
| 01-2-7181-2330 | CONSULTANTS | 10,030 | 0 | 0 | 0 |
| 01-2-7181-2370 | INSURANCE - PROPERTY | 1,513 | 1,894 | 1,949 | 3,130 |
| 01-2-7181-2394 | MEETING EXP.-COMMITTEE/CC | 105 | 257 | 0 | 100 |
| 01-2-7181-2414 | R & M - GENERAL | 19,644 | 9,435 | 13,869 | 10,000 |
| 01-2-7181-2475 | MISCELLANEOUS EQUIPMENT | 1,140 | 2,500 | 2,500 | 2,500 |
| 01-2-7181-2480 | MINOR CAPITAL | 17,142 | 14,951 | 18,186 | 15,000 |
| 01-2-7181-2610 | ALLOC - RENTALS - BUILDING | 2,747 | 1,229 | 1,737 | 3,000 |
| 01-2-7181-4100 | ALLOC - GENERAL GOVERNMENT | 6,348 | 5,674 | 6,888 | 7,699 |
| 01-2-7181-4201 | ALLOC - PARKS & TRAILS | 2,200 | 2,200 | 2,200 | 2,200 |
| 01-2-7181-5110 | SUNDRY EXPENSES | 756 | 458 | 82 | 500 |
| 01-2-7181-5650 | MATERIALS | 0 | 0 | 551 | 0 |
| 01-2-7181-5952 | PROGRAM SUPPLIES | 110 | 350 | 265 | 3,000 |
| 01-2-7181-9910 | CONTINGENCY | 0 | 0 | 0 | 3,505 |
| | Total COMMUNITY PARKS/GENERAL | 71,009 | 48,257 | 60,847 | 65,436 |
| | 7182 PARKS MAINTENANCE EXPENDITURES | | | | |
| 01-2-7182-2422 | R & M - GROUNDS - TREES | 0 | 4,209 | 5,240 | 5,000 |
| 01-2-7182-2542 | GRASS CUTTING AND MAINTENANCE | 35,409 | 46,833 | 51,656 | 54,897 |
| 01-2-7182-2618 | RENTALS - WASHROOMS | 988 | 659 | 0 | 500 |
| 01-2-7182-5550 | GARBAGE DISPOSAL | 2,388 | 3,697 | 3,829 | 3,800 |
| 01-2-7182-5939 | SUPPLIES - TURF MGMT/LAND | 412 | 1,000 | 343 | 1,000 |
| | Total PARKS MAINTENANCE EXPENDITURES | 39,197 | 56,398 | 61,067 | 65,197 |
| | 7187 KEATING PARK | | | | |
| 01-2-7187-2414 | R & M - BUILDINGS - GROUNDS | 0 | 573 | 0 | 500 |
| 01-2-7187-5650 | MATERIALS | 0 | 0 | 0 | 100 |
| | Total KEATING PARK | 0 | 573 | 0 | 600 |
| | 7208 JACK FLEETWOOD MEMORIAL PARK | | | | |
| 01-2-7208-2414 | R & M - BUILDINGS - GROUNDS | 570 | 150 | 0 | 500 |
| 01-2-7208-5650 | MATERIALS | 113 | 242 | 70 | 100 |
| | Total JACK FLEETWOOD MEMORIAL PARK | 683 | 392 | 70 | 600 |
| | 7218 MAPLEWOOD PARK | | | | |
| 01-2-7218-2414 | R & M - BUILDINGS - GROUNDS | 193 | 679 | 1,149 | 800 |
| 01-2-7218-5510 | WATER | 141 | 0 | 341 | 300 |
| 01-2-7218-5650 | MATERIALS | 86 | 0 | 71 | 300 |
| | Total MAPLEWOOD PARK | 420 | 679 | 1,561 | 1,400 |



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

Function Type : Selective

**GENERAL REVENUE FUND
 235 - COMMUNITY PARKS - AREA E**

| | | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 AMENDED BUDG |
|---|----------------------------|------------------------|------------------------|------------------------|------------------------------|
| 7229 GLENORA RIVERSIDE PARK | | | | | |
| 01-2-7229-2414 | R & M - BUILDINGS - GROUND | 0 | 90 | 0 | 150 |
| 01-2-7229-5650 | MATERIALS | 0 | 0 | 229 | 150 |
| Total GLENORA RIVERSIDE PAR | | 0 | 90 | 229 | 300 |
| 7259 MILLER ROAD REST AREA | | | | | |
| 01-2-7259-2414 | R & M - BUILDINGS - GROUND | 782 | 0 | 0 | 250 |
| Total MILLER ROAD REST AREA | | 782 | 0 | 0 | 250 |
| 7261 INVASIVE SPECIES MANAGEMENT | | | | | |
| 01-2-7261-2338 | CONTRACT FOR SERVICES | 7,316 | 9,525 | 8,590 | 6,000 |
| 01-2-7261-5650 | MATERIALS | 2,381 | 350 | 1,284 | 2,000 |
| 01-2-7261-5952 | PROGRAM SUPPLIES | 0 | 66 | 0 | 2,000 |
| Total INVASIVE SPECIES MANA | | 9,697 | 9,941 | 9,874 | 10,000 |
| 7262 KAYAK LAUNCH | | | | | |
| 01-2-7262-5650 | MATERIALS | 0 | 1,502 | 0 | 0 |
| Total KAYAK LAUNCH | | 0 | 1,502 | 0 | 0 |
| 7263 CURRIE PARK | | | | | |
| 01-2-7263-2370 | INSURANCE - PROPERTY | 444 | 11 | 11 | 25 |
| 01-2-7263-2414 | R & M - BUILDINGS - GROUND | 1,999 | 748 | 3,187 | 2,000 |
| 01-2-7263-5530 | ELECTRICITY | 229 | 379 | 1,007 | 750 |
| 01-2-7263-5650 | MATERIALS | 504 | 367 | 1,158 | 1,600 |
| Total CURRIE PARK | | 3,176 | 1,505 | 5,363 | 4,375 |
| 7269 WAKE LAKE PARK | | | | | |
| 01-2-7269-2414 | R & M - BUILDINGS - GROUND | 151 | 0 | 0 | 250 |
| 01-2-7269-5650 | MATERIALS | 0 | 0 | 0 | 250 |
| Total WAKE LAKE PARK | | 151 | 0 | 0 | 500 |
| 7279 EAGLE HEIGHTS | | | | | |
| 01-2-7279-2414 | R & M - BUILDINGS - GROUND | 0 | 168 | 0 | 250 |
| 01-2-7279-5650 | MATERIALS | 0 | 38 | 0 | 250 |
| Total EAGLE HEIGHTS | | 0 | 206 | 0 | 500 |
| 7281 SUNRISE | | | | | |
| 01-2-7281-2414 | R & M - BUILDINGS - GROUND | 648 | 702 | 270 | 500 |
| 01-2-7281-5650 | MATERIALS | 175 | 0 | 193 | 250 |
| Total SUNRISE | | 823 | 702 | 463 | 750 |
| 7283 GLENORA TRAILSHEAD PARK | | | | | |
| 01-2-7283-2338 | CONTRACT FOR SERVICES | 0 | 4,728 | 918 | 4,500 |



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

Function Type : Selective

| GENERAL REVENUE FUND | | | | | |
|------------------------------------|-----------------------------|---------|----------|---------|--------------|
| 235 - COMMUNITY PARKS - AREA E | | | | | |
| | | 2017 | 2018 | 2019 | 2020 |
| | | ACTUAL | ACTUAL | ACTUAL | AMENDED BUDG |
| 01-2-7283-2414 | R & M - BUILDINGS - GROUND: | 12,010 | 7,327 | 10,840 | 6,000 |
| 01-2-7283-5530 | ELECTRICITY | 691 | 1,355 | 965 | 1,100 |
| 01-2-7283-5550 | GARBAGE DISPOSAL | 587 | 0 | 0 | 0 |
| 01-2-7283-5650 | MATERIALS | 2,851 | 4,097 | 2,459 | 5,000 |
| 01-2-7283-5660 | PARK FIXTURES | 0 | 0 | 0 | 500 |
| Total GLENORA TRAILSHEAD P/ | | 16,139 | 17,508 | 15,182 | 17,100 |
| 7284 COMMUNITY PATHWAYS | | | | | |
| 01-2-7284-2414 | R & M - BUILDINGS - GROUND: | 1,852 | 2,727 | 60 | 2,000 |
| 01-2-7284-5650 | MATERIALS | 0 | 19 | 43 | 1,500 |
| Total COMMUNITY PATHWAYS | | 1,852 | 2,746 | 103 | 3,500 |
| 8115 SHORT TERM DEBT | | | | | |
| 01-2-8115-8215 | INTEREST | 0 | 1,775 | 6,141 | 5,917 |
| 01-2-8115-8216 | PRINCIPAL | 0 | 0 | 51,545 | 51,083 |
| Total SHORT TERM DEBT | | 0 | 1,775 | 57,686 | 57,000 |
| 8241 TRANSFER TO CAPITAL RESERVE | | | | | |
| 01-2-8241-0000 | TSF TO CAPITAL RESERVE | 0 | 57,919 | 0 | 6,934 |
| Total TRANSFER TO CAPITAL RE | | 0 | 57,919 | 0 | 6,934 |
| Total OPERATING EXP | | 159,419 | 219,345 | 233,484 | 256,000 |
| CAPITAL REV | | | | | |
| 5900 MISCELLANEOUS | | | | | |
| 01-7-5900-2660 | DONATIONS | -1,900 | 0 | 0 | 0 |
| Total MISCELLANEOUS | | -1,900 | 0 | 0 | 0 |
| 7571 REQUISITION | | | | | |
| 01-7-7571-0000 | REQUISITION | -80,000 | -7,500 | -7,500 | 0 |
| Total REQUISITION | | -80,000 | -7,500 | -7,500 | 0 |
| 8250 M.F.A. FUNDING | | | | | |
| 01-7-8250-0002 | M.F.A. FUNDING - SHORT TERM | 0 | -263,840 | 0 | 0 |
| Total M.F.A. FUNDING | | 0 | -263,840 | 0 | 0 |
| 9009 TRANSFER FROM GAS TAX RESERVE | | | | | |
| 01-7-9009-0000 | TSF FROM GAS TAX RESERVE | 0 | 0 | 0 | -155,608 |
| Total TRANSFER FROM GAS TA' | | 0 | 0 | 0 | -155,608 |
| 9010 TRANSFER FROM CAPITAL RES | | | | | |
| 01-7-9010-0000 | TSF FROM CAPITAL RESERVE | 0 | -25,000 | 0 | -25,000 |
| Total TRANSFER FROM CAPITAL | | 0 | -25,000 | 0 | -25,000 |



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

Function Type : Selective

**GENERAL REVENUE FUND
 235 - COMMUNITY PARKS - AREA E**

| | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 AMENDED BUDG |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------------|
| 9110 SURPLUS/DEFICIT | | | | |
| 01-7-9110-0000 SURPLUS/DEFICIT | -46,000 | -38,000 | 0 | -7,500 |
| Total SURPLUS/DEFICIT | -46,000 | -38,000 | 0 | -7,500 |
| Total CAPITAL REV | -127,900 | -334,340 | -7,500 | -188,108 |
| CAPITAL EXP | | | | |
| 8221 TRANSFER/GENERAL CAPITAL | | | | |
| 01-8-8221-6114 LAND | 0 | 263,844 | 0 | 0 |
| 01-8-8221-6123 PARKS INFRASTRUCTURE | 50,522 | 63,917 | 0 | 0 |
| 01-8-8221-6124 LAND IMPROVEMENTS | 9,010 | 0 | 0 | 25,000 |
| 01-8-8221-6125 LEASE IMPROVEMENTS | 0 | 5,131 | 0 | 163,108 |
| Total TRANSFER/GENERAL CAP | 59,531 | 332,891 | 0 | 188,108 |
| Total CAPITAL EXP | 59,531 | 332,891 | 0 | 188,108 |
| Surplus/Deficit | -102,027 | -28,742 | -32,582 | 0 |

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



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

Function Type : Selective

| | 2017 ACTUAL | 2018 ACTUAL | 2019 ACTUAL | 2020 AMENDED BUDG |
|-------------------------|----------------|----------------|----------------|----------------------|
| Summary Total Revenues | -193,078 | -246,639 | -258,566 | -256,000 |
| Summary Total Expenses | 159,419 | 219,345 | 233,484 | 256,000 |
| Summary Surplus/Deficit | -102,027 | -28,742 | -32,582 | 0 |
