232 – Community Parks – Area B

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area B (Shawnigan Lake). 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.

232 - COMMUNITY PARKS - AREA B	**TOTAL REQUISITION**	**681,924**	
STATUTORY LIMITATION:	**0.43000**	**/1000 OF NET TAXABLE VALUE**	**1,858,145**
	Bylaw 3967 - December 9, 2015		
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 B	4,321,266,341	458,224,452	681,924		681,924
TOTAL	4,321,266,341	458,224,452	681,924		681,924

RESIDENTIAL TAX RATE:	**0.1488**	**COST PER $100,000 HOUSEHOLD**	
(PER $1000 OF NET TAXABLE VALUE)		**14.88**	

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area B

Function: 232

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$577,451	$625,468	$411,765	$416,500	$421,000	$425,400
Long Term Debt						
Short Term Debt	183,540	241,217	475,381	473,766	295,275	295,275
Capital	1,310,991	2,263,027			50,000	50,000
Transfer to Capital Reserve	140,000					
TOTAL APPLICATION OF FUNDS	$2,211,982	$3,129,712	$887,146	$890,266	$766,275	$770,675
SOURCES OF FUNDS						
Requisition/Parcel Tax	683,291	681,924	876,146	878,266	754,275	758,675
User Fee	2,000	1,000	1,000	2,000	2,000	2,000
Transfer from Capital Reserve	0	140,000				
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve	450,991	873,027				
Other	10,000	10,000	10,000	10,000	10,000	10,000
Debt Proceeds	1,000,000	1,400,000				
Surplus/(Deficit)	65,700	23,761				
TOTAL SOURCE OF FUNDS	$2,211,982	$3,129,712	$887,146	$890,266	$766,275	$770,675

2023 Debt Short Term with Principal & Interest

Proposed	Outstanding	Maturity	P&I
Parkland	$532,852	2025	$181,717
Parkland	$1,400,000	2027	$59,500
Total			**$241,217**

CVRD

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-452	-508	0	0
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,817	-1,796	0	0
	Total GRANTS	-2,268	-2,304	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-702	-400	0	0
	Total RECOVERY OF COSTS	-702	-400	0	0
4780 FIELD RENTAL					
01-1-4780-2715	TAXABLE	-116	-86	-2,000	-1,000
	Total FIELD RENTAL	-116	-86	-2,000	-1,000
5331 RENTAL INCOME					
01-1-5331-2800	PROPERTY RENTAL	-8,584	-2,849	-10,000	-10,000
	Total RENTAL INCOME	-8,584	-2,849	-10,000	-10,000
5921 DONATIONS					
01-1-5921-2700	GENERAL	-8,000	0	0	0
	Total DONATIONS	-8,000	0	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-613,439	-598,439	-683,291	-681,924
	Total REQUISITION	-613,439	-598,439	-683,291	-681,924
9009 TRANSFER FROM GAS TAX RESERVE					
01-1-9009-0000	TSF FROM GAS TAX RESERVE	0	0	-150,000	-150,000
	Total TRANSFER FROM GAS TA	0	0	-150,000	-150,000
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	-5,200	0	-55,700	-23,761
	Total SURPLUS/DEFICIT - CURR	-5,200	0	-55,700	-23,761
	Total OPERATING REV	-638,309	-604,077	-900,991	-866,685
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	17,376	8,577	16,978	17,487
01-2-7142-1400	BENEFITS	1,013	1,514	1,613	1,749
01-2-7142-1900	TERM EMPLOYEES	0	700	0	0
01-2-7142-2475	MISCELLANEOUS EQUIPMENT	191	0	250	250
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	750	950	950

CVRD

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7142-5952	PROGRAM SUPPLIES	64	1,102	525	525
	Total SUMMER STUDENT PROG	19,394	12,642	20,316	20,961
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	19,635	19,864	20,810	24,010
01-2-7181-1400	BENEFITS	5,167	5,653	7,448	7,448
01-2-7181-1900	TERM EMPLOYEES	1,800	1,200	3,600	3,600
01-2-7181-2111	TRAVEL	182	61	400	400
01-2-7181-2210	ADVERTISING	522	298	500	500
01-2-7181-2320	LEGAL SERVICES	5,309	17,526	35,000	25,000
01-2-7181-2325	SURVEY FEES	0	12	1,000	1,000
01-2-7181-2329	APPRAISALS	0	0	500	500
01-2-7181-2330	CONSULTANTS	0	64,317	10,000	59,429
01-2-7181-2338	CONTRACT FOR SERVICES	0	0	2,500	2,500
01-2-7181-2370	INSURANCE - PROPERTY	1,341	1,390	1,628	1,710
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	98	101	500	500
01-2-7181-2414	R & M - GENERAL	23,827	16,499	17,000	17,000
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	5,000	2,500	3,000
01-2-7181-2480	MINOR CAPITAL	20,098	36,509	63,000	54,332
01-2-7181-4100	ALLOC - GENERAL GOVERNMI	12,186	14,425	14,847	18,773
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	54	0	500	500
01-2-7181-5650	MATERIALS	2,921	49	300	300
01-2-7181-5935	SUMMER PLAYGROUND PROG	8,019	5,707	11,600	11,948
01-2-7181-5952	PROGRAM SUPPLIES	24	0	500	500
01-2-7181-9910	CONTINGENCY	0	0	6,446	6,250
	Total COMMUNITY PARKS/GENE	105,882	190,811	202,779	241,400
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	9,058	8,415	8,000	8,000
01-2-7182-2542	GRASS CUTTING AND MAINTE	76,843	80,859	87,066	95,075
01-2-7182-2618	RENTALS - WASHROOMS	7,177	8,750	6,040	6,282
01-2-7182-5550	GARBAGE DISPOSAL	2,345	3,841	4,500	5,000
01-2-7182-5650	MATERIALS	0	688	0	0
	Total PARKS MAINTENANCE EX	95,422	102,552	105,606	114,357
7188 OLD MILL PARK					
01-2-7188-2414	R & M - BUILDINGS - GROUND!	17,841	4,664	4,000	4,000
01-2-7188-5650	MATERIALS	620	1,422	2,000	2,000
	Total OLD MILL PARK	18,461	6,086	6,000	6,000
7189 WILLIAM RIVERS PARK					
01-2-7189-2414	R & M - BUILDINGS - GROUND!	1,170	1,649	500	500

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7189-5650	MATERIALS	0	0	250	250
	Total WILLIAM RIVERS PARK	1,170	1,649	750	750
7191 GALLAND PARK					
01-2-7191-2414	R & M - BUILDINGS - GROUND!	300	75	500	500
01-2-7191-5650	MATERIALS	0	0	500	500
	Total GALLAND PARK	300	75	1,000	1,000
7192 SHAWNIGAN HILLS PARK					
01-2-7192-2338	CONTRACT FOR SERVICES	11,384	6,630	14,000	14,000
01-2-7192-2414	R & M - BUILDINGS - GROUND!	5,157	12,153	7,000	7,000
01-2-7192-4803	SEWER USER FEE	391	411	600	600
01-2-7192-5510	WATER	653	653	1,000	1,000
01-2-7192-5530	ELECTRICITY	1,772	1,136	2,500	2,500
01-2-7192-5650	MATERIALS	7,764	4,804	3,500	3,500
	Total SHAWNIGAN HILLS PARK	27,120	25,788	28,600	28,600
7201 SHAWNIGAN WHARF PARK					
01-2-7201-2414	R & M - BUILDINGS - GROUND!	6,315	4,232	6,200	6,200
01-2-7201-5510	WATER	0	0	500	500
01-2-7201-5650	MATERIALS	940	2,169	500	500
	Total SHAWNIGAN WHARF PARI	7,255	6,401	7,200	7,200
7205 DOUGAN - ELSIE MILES PARK					
01-2-7205-2338	CONTRACT FOR SERVICES	4,807	3,048	3,500	3,500
01-2-7205-2414	R & M - BUILDINGS - GROUND!	3,150	8,382	7,500	7,500
01-2-7205-5650	MATERIALS	34	0	2,500	2,500
01-2-7205-5660	PARK FIXTURES	0	0	2,000	2,000
	Total DOUGAN - ELSIE MILES P/	7,990	11,430	15,500	15,500
7211 MASON'S BEACH PARK					
01-2-7211-2414	R & M - BUILDINGS - GROUND!	652	1,866	3,000	3,000
01-2-7211-5650	MATERIALS	606	2,613	1,000	1,000
	Total MASON'S BEACH PARK	1,258	4,480	4,000	4,000
7219 GIBSONS PARK					
01-2-7219-2414	R & M - BUILDINGS - GROUND!	0	383	200	200
01-2-7219-5650	MATERIALS	0	840	100	100
	Total GIBSONS PARK	0	1,223	300	300
7232 BALDY MT. TRAIL					
01-2-7232-2338	CONTRACT FOR SERVICES	0	0	1,750	1,750
01-2-7232-2413	R & M - GROUNDS	0	0	1,000	1,000

CVRD

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GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7232-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
01-2-7232-5650	MATERIALS	1,310	199	1,250	1,250
	Total BALDY MT. TRAIL	1,310	199	4,500	4,500
7233 KINGBURNE PARK					
01-2-7233-2414	R & M - BUILDINGS - GROUNDS	0	0	250	250
01-2-7233-5650	MATERIALS	177	0	200	200
	Total KINGBURNE PARK	177	0	450	450
7234 MELROSE PARK					
01-2-7234-2414	R & M - BUILDINGS - GROUNDS	19	0	300	300
01-2-7234-5650	MATERIALS	0	0	100	100
	Total MELROSE PARK	19	0	400	400
7257 BEACH ESTATES GREENBELT					
01-2-7257-2414	R & M - BUILDINGS - GROUNDS	0	0	500	500
	Total BEACH ESTATES GREENB	0	0	500	500
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	9,887	13,136	6,000	6,000
01-2-7261-5650	MATERIALS	0	465	2,000	2,000
01-2-7261-5952	PROGRAM SUPPLIES	0	0	2,000	2,000
	Total INVASIVE SPECIES MANA(	9,887	13,601	10,000	10,000
7265 LAKE ACCESSES					
01-2-7265-2414	R & M - BUILDINGS - GROUNDS	0	1,423	750	750
01-2-7265-5650	MATERIALS	0	0	750	750
	Total LAKE ACCESSES	0	1,423	1,500	1,500
7275 RECREATION ROAD BOAT LAUNCH					
01-2-7275-2414	R & M - BUILDINGS - GROUNDS	1,398	0	1,500	1,500
01-2-7275-5650	MATERIALS	0	0	1,000	1,000
	Total RECREATION ROAD BOAT	1,398	0	2,500	2,500
7276 SILVERMINE TRAIL PARK					
01-2-7276-2414	R & M - BUILDINGS - GROUNDS	1,909	3,472	3,000	3,000
01-2-7276-5650	MATERIALS	651	289	500	500
	Total SILVERMINE TRAIL PARK	2,560	3,762	3,500	3,500
7295 WEST SHAWNIGAN LAKE					
01-2-7295-2338	CONTRACT FOR SERVICES	4,826	1,022	3,000	3,000
01-2-7295-2379	SECURITY	916	1,230	900	900
01-2-7295-2414	R & M - BUILDINGS - GROUNDS	3,159	2,532	2,500	2,500
01-2-7295-5650	MATERIALS	621	0	650	650

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total WEST SHAWNIGAN LAKE	9,521	4,784	7,050	7,050
7336 SHAWNIGAN RAIL WITH TRAIL					
01-2-7336-2338	CONTRACT FOR SERVICES	0	1,548	2,000	2,000
01-2-7336-2412	REPAIRS & MAINT. - OTHER	0	0	1,000	1,000
01-2-7336-2414	R & M - BUILDINGS - GROUNDS	0	1,238	1,000	1,000
01-2-7336-5650	MATERIALS	0	187	1,000	1,000
	Total SHAWNIGAN RAIL WITH TI	0	2,973	5,000	5,000
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	4,081	1,753	5,920	63,599
01-2-8115-8216	PRINCIPAL	301,605	169,530	177,620	177,618
	Total SHORT TERM DEBT	305,686	171,283	183,540	241,217
8222 CONTRIBUTION TO THIRD PARTY CAPITAL					
01-2-8222-0000	CONTRIBUTION TO THIRD PAF	0	0	150,000	150,000
	Total CONTRIBUTION TO THIRD	0	0	150,000	150,000
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	0	0	140,000	0
	Total TRANSFER TO CAPITAL RI	0	0	140,000	0
	Total OPERATING EXP	614,811	561,162	900,991	866,685
CAPITAL REV					
5921 DONATIONS					
01-7-5921-2700	GENERAL	0	-89,904	0	0
	Total DONATIONS	0	-89,904	0	0
7571 REQUISITION					
01-7-7571-0000	REQUISITION	0	-65,000	0	0
	Total REQUISITION	0	-65,000	0	0
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERI	0	-880,000	-1,400,000	-1,400,000
	Total M.F.A. FUNDING	0	-880,000	-1,400,000	-1,400,000
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-429,817	-62,445	-300,991	-723,027
	Total TRANSFER FROM GAS TA:	-429,817	-62,445	-300,991	-723,027
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-90,568	-0	0	-140,000

CVRD

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

GENERAL REVENUE FUND
232 - COMMUNITY PARKS - AREA B

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total TRANSFER FROM CAPITAI	-90,568	-0	0	-140,000
9110 SURPLUS/DEFICIT					
01-7-9110-0000	SURPLUS/DEFICIT	0	0	-10,000	0
	Total SURPLUS/DEFICIT	0	0	-10,000	0
	Total CAPITAL REV	-520,385	-1,097,350	-1,710,991	-2,263,027
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6114	LAND	12,659	969,904	1,400,000	1,400,000
01-8-8221-6123	PARKS INFRASTRUCTURE	59,858	0	0	0
01-8-8221-6124	LAND IMPROVEMENTS	0	76,713	310,991	413,027
01-8-8221-6125	LEASE IMPROVEMENTS	446,522	0	0	450,000
	Total TRANSFER/GENERAL CAF	519,039	1,046,618	1,710,991	2,263,027
	Total CAPITAL EXP	519,039	1,046,618	1,710,991	2,263,027
	Surplus/Deficit	**-24,845**	**-93,648**	**0**	**0**

Budget Report by Cost Center

CVRD

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

Function Type : Selective

	2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
Summary Total Revenues	**-638,309**	**-604,077**	**-900,991**	**-866,685**
Summary Total Expenses	**614,811**	**561,162**	**900,991**	**866,685**
Summary Surplus/Deficit	**-24,845**	**-93,648**	**0**	**0**

2023 Year over Year Comparative Analysis

Function: 232 - Community Parks - Area B

Requisition Change		2022 Requisition	Proposed 2023 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$683,291	$872,699			189,408	27.72%

A) Core Budget		2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
Explanation of increase/decrease:	Decrease Field Rental Revenues	-2,700	-1,000	1,700	0.25%
	Increase Summer Student Program & Playground Program	31,916	32,909	993	0.15%
	Increase Wages - Hourly	20,810	24,010	3,200	0.47%
	Decrease Legal Services	35,000	25,000	(10,000)	(1.46%)
	Increase Insurance - Property, Miscellaneous Equipment	4,128	4,710	582	0.09%
	Decrease Minor Capital & Contingency	69,446	41,250	(28,196)	(4.13%)
	Increase Allocation General Government	14,847	18,773	3,926	0.57%
	Increase Grass Cutting and Maintenance	87,066	95,075	8,009	1.17%
	Increase Rentals - Washrooms and Garbage Disposal	10,540	11,282	742	0.11%
	Increase Short Term Debt Interest and Principal due to land acquisition	183,540	476,992	293,452	42.95%
				0	0.00%
	Subtotal	**454,593**	**729,001**	**274,408**	**40.16%**

B) Prior Year One-time items				
Shawnigan Lake Rail Trail Phase 3 Design/Construction 2022-2023 (Gas Tax Funding)			0	0.00%
Land Purchase (Short Term Borrowing)			0	0.00%
Elsie Miles Park Entrance Plaza Phase I (Gas Tax Funding)			0	0.00%
Old Baldy Mountain Parking Phase I 2022-2023 (Requisition/Capital Reserves)			0	0.00%
Operating Surplus Funding - Old Baldy project	(55,000)	0	55,000	8.05%
Decrease Transfer to Capital Reserve - Old Baldy project	140,000	0	(140,000)	(20.49%)
Subtotal	**85,000**	**0**	**(85,000)**	**(12.44%)**

Max Draft 2023 Budget			**189,408**	**27.72%**
C) Other items to maintain service level				
			0	0.00%
Subtotal	**0**	**0**	**0**	**0.00%**
Total Draft 2023 Budget			**189,408**	**27.72%**

D) Supplemental Items						
1) Old Baldy Mountain Park Management/Trail Plan	Operating		-	45,000	45,000	6.59%
	Reserves		-	(45,000)	(45,000)	(6.59%)
			-		0	0.00%
		Subtotal	**-**	**-**	**0**	**0.00%**

Max 2023 Requisition change if Supplemental & Other Items are Approved	**189,408**	**27.72%**

Notes:

1) The Operating Reserve balance at December 31, 2021 is $132,327 with $0.00 committed in 2022 - uncommitted balance is $132,327.

2) The Capital Reserve balance at December 31, 2021 is $5,553 with ($140,000) committed in 2022 - uncommitted balance is $145,553.