464 – Shawnigan Lake Community Centre

The role of the Shawnigan Lake Community Centre is to provide quality recreation, leisure and cultural opportunities, services and facilities that help fulfill the needs of the community. Expenditure categories include transit, programming, childcare, debt and miscellaneous expenditures. The function is funded primarily through user fees and requisition. Capital expenditures are primarily funded through gas tax funding, reserve funds and requisition.

464 - SHAWNIGAN LAKE COMMUNITY CENTRE	**TOTAL REQUISITION**	**516,656**	
STATUTORY LIMITATION:	**GREATER OF $898,750 OR**		
	0.47803 /1000 OF NET TAXABLE VALUE		**2,065,695**
	Bylaw 4166 - December 13, 2017		
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	516,656		516,656
TOTAL	4,321,266,341	458,224,452	516,656		516,656

RESIDENTIAL TAX RATE:	**0.1128**	**COST PER $100,000 HOUSEHOLD**	
(PER $1000 OF NET TAXABLE VALUE)			**11.28**

COWICHAN VALLEY REGIONAL DISTRICT

2023-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Shawnigan Lake Community Centre

Function: 464

TOTAL EXPENDITURE	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**
Operational Costs	$1,343,795	$1,410,005	$1,386,943	$1,414,682	$1,442,975	$1,471,834
Long Term Debt						
Short Term Debt	35,988	36,865	36,865	53,365	33,000	33,000
Capital	372,048	422,678	240,000	100,000	25,000	175,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$1,751,831	$1,869,548	$1,663,808	$1,568,047	$1,500,975	$1,679,834
SOURCES OF FUNDS						
Requisition/Parcel Tax	811,735	516,656	286,770	0	0	0
User Fee	527,600	537,250	538,500	544,075	549,870	552,500
Transfer from Capital Reserve		32,220				
Transfer from Operating Reserve	256,000	313,030	50,000	50,000		50,000
Transfer from Gas Tax Reserve	122,048	105,428				
Other	34,448	349,310	638,538	973,972	951,105	1,077,334
Debt Proceeds		0	150,000			
Surplus/(Deficit)		15,654				
TOTAL SOURCE OF FUNDS	$1,751,831	$1,869,548	$1,663,808	$1,568,047	$1,500,975	$1,679,834

2023 Debt Short Term with Principal & Interest

	Amount	Maturity	P & I
Parking Lot	$103,995	2025	$36,865
Total			**$36,865**

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

GENERAL REVENUE FUND
464 - RECREATION -SHAWNIGAN LAKE COM

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-582	-604	0	0
01-1-2000-2110	FEDERAL GRANT	-600	0	0	0
01-1-2000-2121	PROVINCIAL CONDITIONAL	0	-18,020	0	0
	Total GRANTS	-1,182	-18,625	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	-111,868	-22,129	-34,448	-11,279
	Total RECOVERY OF COSTS	-111,868	-22,129	-34,448	-11,279
4740 PROGRAM FEES					
01-1-4740-2714	LICENCED CARE	-408,947	-360,968	-400,400	-415,400
01-1-4740-2715	TAXABLE	-5,562	-11,694	-24,900	-23,100
01-1-4740-2716	NON - TAXABLE	-39,834	-66,744	-63,550	-63,550
01-1-4740-2776	PROGRAM WITHDRAWAL FEE	-40	-95	0	0
01-1-4740-3106	LAKE TO LAKE WALK	0	0	-3,000	-3,000
	Total PROGRAM FEES	-454,383	-439,501	-491,850	-505,050
4748 TRANSIT					
01-1-4748-4001	TICKETS & DAY PASSES	-122	-101	-350	-350
01-1-4748-4002	MONTHLY PASSES	-744	-1,084	-1,500	-1,500
01-1-4748-4003	COMMISSIONS	-570	-248	-500	-500
01-1-4748-4007	MALAHAT PASSES	-8,412	-1,878	-4,000	-4,000
01-1-4748-4008	MALAHAT TICKETS	-1,800	-4,500	-5,000	-5,000
	Total TRANSIT	-11,648	-7,812	-11,350	-11,350
4758 SKATE SHOP REVENUE					
01-1-4758-2711	ICE SKATE RENTALS	-5	0	0	0
	Total SKATE SHOP REVENUE	-5	0	0	0
5331 RENTAL INCOME					
01-1-5331-3205	EQUIPMENT	-76	0	-200	-350
01-1-5331-3266	HALL - ROOM GENERAL	-12,303	-21,692	-23,350	-31,850
	Total RENTAL INCOME	-12,379	-21,692	-23,550	-32,200
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-284	-451	-500	-750
01-1-5900-5040	ELECTRIC VEHICLE CHARGIN(	0	-565	-350	-350
	Total MISCELLANEOUS	-284	-1,015	-850	-1,100
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-741,699	-790,199	-811,735	-516,656

Budget Report by Cost Center

CVRD

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

GENERAL REVENUE FUND
464 - RECREATION -SHAWNIGAN LAKE COM

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
	Total REQUISITION	-741,699	-790,199	-811,735	-516,656
7700 REGIONAL REC - CONTRIBUTION					
01-1-7700-7529	CONTRIBUTION FROM REGIOI	0	0	0	-325,581
	Total REGIONAL REC - CONTRIE	0	0	0	-325,581
8250 M.F.A. FUNDING					
01-1-8250-0002	M.F.A. FUNDING - SHORT TERI	0	-173,325	0	0
	Total M.F.A. FUNDING	0	-173,325	0	0
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	-25,500	0	0	-15,654
	Total SURPLUS/DEFICIT - CURR	-25,500	0	0	-15,654
9120 TRANSFER FROM OPERATING RESERVE					
01-1-9120-0000	TSF FROM OPERATING RESEF	0	0	-6,000	-28,000
	Total TRANSFER FROM OPERAT	0	0	-6,000	-28,000
	Total OPERATING REV	-1,358,947	-1,474,297	-1,379,783	-1,446,870
OPERATING EXP					
7100 TRANSIT EXPEND					
01-2-7100-4001	TICKETS & DAY PASSES	162	61	350	350
01-2-7100-4002	MONTHLY PASSES	744	1,084	1,500	1,500
01-2-7100-4007	MALAHAT PASSES	8,412	1,674	4,000	4,000
01-2-7100-4008	MALAHAT TICKETS	1,800	4,500	5,000	5,000
	Total TRANSIT EXPEND	11,118	7,319	10,850	10,850
7105 PROGRAM EXP					
01-2-7105-1101	SALARIES/FULL TIME REGULA	62,955	63,256	64,810	71,453
01-2-7105-1202	WAGES - CUPE	0	334	0	0
01-2-7105-1204	WAGES - HOURLY	7,657	9,147	27,188	29,074
01-2-7105-1400	BENEFITS	22,759	24,589	27,605	29,853
01-2-7105-1900	TERM EMPLOYEES	14,609	18,397	23,200	23,200
01-2-7105-1905	CONTRACT LABOUR	16,635	23,850	23,280	23,280
01-2-7105-2210	ADVERTISING	2,277	2,483	6,100	6,100
01-2-7105-3106	LAKE TO LAKE WALK	462	0	3,000	3,000
01-2-7105-5120	PROMOTION	0	0	750	750
01-2-7105-5940	SUPPLIES - EQUIPMENT	-4	516	10,000	7,500
01-2-7105-5951	SUPPLIES - RECREATION PRO	3,017	3,320	7,000	7,000
	Total PROGRAM EXP	130,367	145,891	192,934	201,209
7106 CHILDCARE EXP - SL COM CENTRE					

Budget Report by Cost Center

CVRD

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

GENERAL REVENUE FUND
464 - RECREATION -SHAWNIGAN LAKE COM

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7106-1101	SALARIES/FULL TIME REGULA	242,876	248,708	316,315	327,414
01-2-7106-1204	WAGES - HOURLY	99,241	122,700	75,167	66,265
01-2-7106-1400	BENEFITS	94,862	104,859	104,652	107,162
01-2-7106-1900	TERM EMPLOYEES	-25	84	0	0
01-2-7106-5902	AFTER SCHOOL CARE	4,508	4,492	12,120	12,120
	Total CHILDCARE EXP - SL COM	441,462	480,843	508,254	512,962
7121 GENERAL RECREATION EXPEND					
01-2-7121-1101	SALARIES/FULL TIME REGULA	155,872	151,997	171,061	189,715
01-2-7121-1204	WAGES - HOURLY	30,042	42,091	81,204	80,234
01-2-7121-1400	BENEFITS	47,948	49,045	60,352	61,478
01-2-7121-2110	CONFERENCES & SEMINARS	684	260	2,750	2,750
01-2-7121-2111	TRAVEL	363	0	1,850	1,000
01-2-7121-2121	POSTAGE	30	18	300	300
01-2-7121-2131	TELEPHONE	7,678	7,954	8,400	6,960
01-2-7121-2134	ALARM SYSTEM	936	1,116	2,160	1,620
01-2-7121-2210	ADVERTISING	1,137	344	1,300	1,300
01-2-7121-2330	CONSULTANTS	600	0	7,000	3,141
01-2-7121-2340	TRAINING & DEVELOPMENT	8,675	482	4,750	7,000
01-2-7121-2370	INSURANCE - PROPERTY	12,605	13,081	13,225	13,900
01-2-7121-2373	INSURANCE/AUTOMOTIVE EQ	2,511	1,558	2,000	2,000
01-2-7121-2395	MEMBERSHIPS	140	144	280	280
01-2-7121-2410	R & M - BUILDINGS - GENERAL	28,865	45,367	49,000	49,000
01-2-7121-2414	R & M - BUILDINGS - GROUNDS	2,119	14,159	5,800	8,000
01-2-7121-2450	R & M - MACHINERY & EQUIPM	0	0	1,000	1,000
01-2-7121-2451	R & M - VEHICLES	1,169	6,515	4,500	4,500
01-2-7121-2475	MISCELLANEOUS EQUIPMENT	3,984	519	6,500	6,500
01-2-7121-2480	MINOR CAPITAL	5,303	0	8,000	33,000
01-2-7121-2532	COMPUTER SOFTWARE UPGR	895	978	1,600	1,600
01-2-7121-2591	PURCHASED MTCE./COMPUTE	3,757	3,617	4,200	4,800
01-2-7121-2620	RENTALS/MACHINERY & EQUI	0	0	2,500	1,500
01-2-7121-2675	INTERNET	0	0	0	1,380
01-2-7121-4100	ALLOC - GENERAL GOVERNME	97,578	104,019	86,450	92,561
01-2-7121-4520	ALLOC - GM REC & CULTURE	18,321	18,321	21,526	22,170
01-2-7121-4530	ALLOC - FACILITIES	10,606	10,450	10,227	11,696
01-2-7121-4560	ALLOC - LIABILITY INSURANCE	5,499	6,131	6,437	6,759
01-2-7121-4654	DEPARTMENTAL INITIATIVES	0	0	2,015	2,454
01-2-7121-5040	ELECTRIC VEHICLE CHARGIN	0	0	1,550	1,550
01-2-7121-5110	SUNDRY EXPENSES	357	32	500	500
01-2-7121-5120	PROMOTION	0	77	0	0
01-2-7121-5310	FUEL & LUBRICANTS	1,148	3,994	5,800	5,800
01-2-7121-5510	WATER	2,248	1,567	1,920	2,400

CVRD

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

GENERAL REVENUE FUND
464 - RECREATION -SHAWNIGAN LAKE COM

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
01-2-7121-5530	ELECTRICITY	14,542	14,993	21,900	21,900
01-2-7121-5550	GARBAGE DISPOSAL	3,445	3,764	3,000	3,000
01-2-7121-5920	SUPPLIES - OFFICE	4,332	3,571	4,800	4,800
01-2-7121-5924	SUPPLIES - JANITORIAL	7,062	5,355	8,500	8,500
01-2-7121-7550	LICENCES & FEES	0	0	0	250
01-2-7121-8150	BANK CHARGES	6	0	25	25
01-2-7121-8930	VISA DISCOUNT	5,628	8,214	9,500	9,500
01-2-7121-9190	CASH SHORT & OVER	239	24	0	0
01-2-7121-9910	CONTINGENCY	0	0	5,000	5,000
	Total GENERAL RECREATION E	486,324	519,757	628,883	681,823
7164 SUMMER STUDENT PROGRAM - SLCC					
01-2-7164-1204	WAGES - HOURLY	0	0	2,635	2,897
01-2-7164-1400	BENEFITS	0	0	240	263
	Total SUMMER STUDENT PROG	0	0	2,874	3,161
7501 FACILITY GENERAL - KPR					
01-2-7501-2397	LAUNDRY	-19	0	0	0
	Total FACILITY GENERAL - KPR	-19	0	0	0
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	345	2,341	1,100
01-2-8115-8216	PRINCIPAL	0	34,665	33,647	35,765
	Total SHORT TERM DEBT	0	35,010	35,988	36,865
8241 TRANSFER TO CAPITAL RESERVE					
01-2-8241-0000	TSF TO CAPITAL RESERVE	0	173,325	0	0
	Total TRANSFER TO CAPITAL RE	0	173,325	0	0
	Total OPERATING EXP	1,069,252	1,362,145	1,379,783	1,446,870
CAPITAL REV					
7571 REQUISITION					
01-7-7571-0000	REQUISITION	-48,500	0	0	0
	Total REQUISITION	-48,500	0	0	0
8251 INTERNAL/INTERIM FINANCING					
01-7-8251-0000	INTERNAL/INTERIM FINANCIN(	-173,325	0	0	0
	Total INTERNAL/INTERIM FINAN	-173,325	0	0	0
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	-224,212	-53,348	-122,048	-105,428
	Total TRANSFER FROM GAS TA	-224,212	-53,348	-122,048	-105,428

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

GENERAL REVENUE FUND
464 - RECREATION -SHAWNIGAN LAKE COM

		2020 ACTUAL	2021 ACTUAL	2022 AMENDED BUDG	2023 PROVISIONAL
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	-60,000	-45,946	0	-32,220
	Total TRANSFER FROM CAPITAI	-60,000	-45,946	0	-32,220
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	-38,889	-7,009	-250,000	-285,030
	Total TRANSFER FROM OPERAT	-38,889	-7,009	-250,000	-285,030
	Total CAPITAL REV	-544,926	-106,303	-372,048	-422,678
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6113	FURNITURE, FIXTURES, EQUIF	0	49,452	0	0
01-8-8221-6122	BUILDING IMPROVEMENTS	53,970	53,317	322,048	385,316
01-8-8221-6124	LAND IMPROVEMENTS	472,076	7,009	50,000	37,362
	Total TRANSFER/GENERAL CAP	526,046	109,778	372,048	422,678
	Total CAPITAL EXP	526,046	109,778	372,048	422,678
	Surplus/Deficit	**-308,576**	**-108,677**	**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	**-1,358,947**	**-1,474,297**	**-1,379,783**	**-1,446,870**
Summary Total Expenses	**1,069,252**	**1,362,145**	**1,379,783**	**1,446,870**
Summary Surplus/Deficit	**-308,576**	**-108,677**	**0**	**-0**

2023 Year over Year Comparative Analysis

Function: **464 - Shawnigan Lake Comm Ctre**

Requisition Change	2022 Requisition	Proposed 2023 Requisition	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
	$811,735	$465,801	(345,934)	(42.62%)

			2022 $ Budget	2023 $ Budget	Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
A)	**Core Budget**					
Explanation of increase/decrease:						
	Net decrease to recovery of costs, program fees and other misc. revenues		-562,048	-560,979	1,069	0.13%
	Increase to Staff Wages and Benefits		954,429	975,495	21,066	2.60%
	Increase to Allocations		124,640	133,186	8,546	1.05%
	Increase in Snow Removal		5,800	8,000	2,200	0.27%
	Increase to Staff Training and Development		4,750	7,000	2,250	0.28%
	Decrease in Minor Capital		8,000	5,000	(3,000)	(0.37%)
	Decrease to Miscellaneous Expenditures		82,258	80,629	(1,629)	(0.20%)
		Subtotal	**617,829**	**648,331**	**30,502**	**3.76%**
B)	**Prior Year One-time items**					
	Decrease in Consultants for CBA Assessment		7,000	1,000	(6,000)	(0.74%)
	Decrease in Transfer from Operating Reserves		(6,000)	0	6,000	0.74%
	1/3 of requisition now funded by Regional Recreation (F390)			(376,436)	(376,436)	(46.37%)
		Subtotal	**1,000**	**(375,436)**	**(376,436)**	**(46.37%)**
	Max Draft 2023 Budget				**(345,934)**	**(42.62%)**
C)	**Other items to maintain service level**					
					0	0.00%
		Subtotal	**0**	**0**	**0**	**0.00%**
	Total Draft 2023 Budget				**(345,934)**	**(42.62%)**
D)	**Supplemental Items**					
1)	**Elsie Miles roof**	Capital	-	325,000	325,000	40.04%
		Debt	-	(74,429)	(74,429)	(9.17%)
		Reserves	-	(250,571)	(250,571)	(30.87%)
		Operating	-	8,500	8,500	1.05%
2)	**Electrical switch**	Operating	-	28,000	28,000	3.45%
		Reserves	-	(28,000)	(28,000)	(3.45%)
		Subtotal	**-**	**8,500**	**8,500**	**1.05%**

Max 2023 Requisition change if Supplemental & Other Items are Approved	(337,434)	-41.57%

Notes:

1) The Operating Reserve balance at December 31, 2021 is $676,351 with $256,000 committed in 2022 - uncommitted balance is $420,351.

2) The Capital Reserve balance at December 31, 2021 is $32,220 with $0 committed in 2022 - uncommitted balance is $32,220.