

236 – Community Parks – Area F

This function provides for the operation, maintenance, capital development and land acquisition of community parks and trails in Electoral Area F (Cowichan Lake South/Skutz Falls). 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.

236 - COMMUNITY PARKS - AREA F		TOTAL REQUISITION		199,750		
STATUTORY LIMITATION:		0.43000	/1000 OF NET TAXABLE VALUE		453,489	
		Bylaw 4296 - November 13, 2019				
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 F	1,054,625,099	144,826,196		199,750		199,750
TOTAL	1,054,625,099	144,826,196		199,750		199,750
RESIDENTIAL TAX RATE: (PER \$1000 OF NET TAXABLE VALUE)		0.1379	COST PER \$100,000 HOUSEHOLD		13.79	

COWICHAN VALLEY REGIONAL DISTRICT

2024-2027 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area F

Function: 236

TOTAL EXPENDITURE	2023	2024	2025	2026	2027	2028
Operational Costs	\$192,995	\$179,750	\$202,000	\$206,500	\$210,250	\$214,500
Long Term Debt						
Short Term Debt						
Capital		50,000				
Transfer to Capital Reserve		20,000				
TOTAL APPLICATION OF FUNDS	\$192,995	\$249,750	\$202,000	\$206,500	\$210,250	\$214,500
SOURCES OF FUNDS						
Requisition/Parcel Tax	192,995	199,750	202,000	206,500	210,250	214,500
User Fee						
Transfer from Capital Reserve						
Transfer from Operating Reserve						
Transfer from Gas Tax Reserve		50,000				
Other (Grant)						
Debt Proceeds						
Surplus/(Deficit)						
TOTAL SOURCE OF FUNDS	\$192,995	\$249,750	\$202,000	\$206,500	\$210,250	\$214,500

Cowichan Valley Regional District
Budget Report by Cost Center



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

Function Type : Selective

		GENERAL REVENUE FUND			
		236 - COMMUNITY PARKS - AREA F			
		2021	2022	2023	2024
		ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
OPERATING REV					
2000 GRANTS					
01-1-2000-2100	FEDERAL GRANTS IN LIEU	-138	-147	0	0
	Total GRANTS	-138	-147	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	0	-76	0	0
	Total RECOVERY OF COSTS	0	-76	0	0
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-184,800	-172,166	-192,995	-199,750
	Total REQUISITION	-184,800	-172,166	-192,995	-199,750
	Total OPERATING REV	-184,938	-172,389	-192,995	-199,750
OPERATING EXP					
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	6,819	7,353	11,005	11,390
01-2-7181-1400	BENEFITS	2,485	3,616	3,412	3,531
01-2-7181-2111	TRAVEL	15	0	0	300
01-2-7181-2210	ADVERTISING	0	0	500	500
01-2-7181-2320	LEGAL SERVICES	0	972	1,500	1,500
01-2-7181-2325	SURVEY FEES	18	0	500	500
01-2-7181-2330	CONSULTANTS	0	0	500	500
01-2-7181-2370	INSURANCE - PROPERTY	741	779	865	908
01-2-7181-2375	INSURANCE CLAIMS	0	0	195	195
01-2-7181-2394	MEETING EXP.-COMMITTEE/C	0	0	500	500
01-2-7181-2414	R & M - GENERAL	7,392	12,611	14,500	14,500
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	2,500	2,500	2,500	3,500
01-2-7181-2480	MINOR CAPITAL	30,903	34,132	35,000	15,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	6,532	6,712	6,933	8,038
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	0	100	100
01-2-7181-5650	MATERIALS	1,874	997	500	500
01-2-7181-5952	PROGRAM SUPPLIES	75	2,335	0	0
01-2-7181-9910	CONTINGENCY	0	0	4,288	4,288
	Total COMMUNITY PARKS/GENE	61,554	74,207	84,998	67,950
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	2,370	3,073	3,000	3,000
01-2-7182-2542	GRASS CUTTING AND MAINT	44,889	53,629	58,996	61,356
01-2-7182-2618	RENTALS - WASHROOMS	7,501	6,930	5,451	6,269
01-2-7182-5550	GARBAGE DISPOSAL	2,888	3,728	3,900	4,525
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	896	818	1,400	1,400
	Total PARKS MAINTENANCE EX	58,543	68,177	72,747	76,550
7184 CENTRAL PARK					
01-2-7184-2414	R & M - BUILDINGS - GROUND	6,423	7,090	3,500	3,500
01-2-7184-5510	WATER	529	454	2,000	2,000
01-2-7184-5530	ELECTRICITY	0	0	100	100
01-2-7184-5650	MATERIALS	465	1,410	1,700	1,700
	Total CENTRAL PARK	7,418	8,953	7,300	7,300
7193 MESACHIE LAKE PARK					
01-2-7193-2414	R & M - BUILDINGS - GROUND	8,466	4,734	5,000	5,000
01-2-7193-5510	WATER	4,246	2,184	6,500	6,500
01-2-7193-5530	ELECTRICITY	285	573	500	500
01-2-7193-5650	MATERIALS	0	4,706	2,500	2,500



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GENERAL REVENUE FUND				
236 - COMMUNITY PARKS - AREA F				
	2021	2022	2023	2024
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
Total MESACHIE LAKE PARK	12,997	12,197	14,500	14,500
7214 LILY BEACH PARK				
01-2-7214-2414 R & M - BUILDINGS - GROUNDS	1,113	320	600	600
01-2-7214-5650 MATERIALS	40	0	700	700
Total LILY BEACH PARK	1,154	320	1,300	1,300
7215 BEAR LAKE PARK				
01-2-7215-2414 R & M - BUILDINGS - GROUNDS	0	720	1,000	1,000
01-2-7215-5650 MATERIALS	0	0	900	900
Total BEAR LAKE PARK	0	720	1,900	1,900
7245 MAYO DAM				
01-2-7245-2414 R & M - BUILDINGS - GROUNDS	595	0	300	300
01-2-7245-5650 MATERIALS	0	0	450	450
Total MAYO DAM	595	0	750	750
7261 INVASIVE SPECIES MANAGEMENT				
01-2-7261-2338 CONTRACT FOR SERVICES	2,932	2,239	2,000	2,000
01-2-7261-5650 MATERIALS	0	669	500	500
01-2-7261-5952 PROGRAM SUPPLIES	0	0	500	500
Total INVASIVE SPECIES MANA	2,932	2,908	3,000	3,000
7289 STIN QUA WATERFRONT PARK				
01-2-7289-2414 R & M - BUILDINGS - GROUNDS	0	0	250	250
01-2-7289-5650 MATERIALS	0	0	250	250
Total STIN QUA WATERFRONT F	0	0	500	500
7290 COMMUNITY TRAILS				
01-2-7290-2414 R & M - BUILDINGS - GROUNDS	0	0	250	250
01-2-7290-5650 MATERIALS	0	0	250	250
Total COMMUNITY TRAILS	0	0	500	500
7601 LITTLE BEACH PARK				
01-2-7601-2414 R & M - BUILDING - GROUNDS	0	0	2,500	2,500
01-2-7601-2618 RENTALS - WASHROOMS	0	0	1,000	1,000
01-2-7601-5650 MATERIALS	0	0	2,000	2,000
Total LITTLE BEACH PARK	0	0	5,500	5,500
8241 TRANSFER TO CAPITAL RESERVE				
01-2-8241-0000 TSF TO CAPITAL RESERVE	17,648	0	0	20,000
Total TRANSFER TO CAPITAL RE	17,648	0	0	20,000
Total OPERATING EXP	162,840	167,482	192,995	199,750
CAPITAL REV				
9009 TRANSFER FROM GAS TAX RESERVE				
01-7-9009-0000 TSF FROM GAS TAX RESERVE	0	-52,648	0	-50,000
Total TRANSFER FROM GAS TA	0	-52,648	0	-50,000
9010 TRANSFER FROM CAPITAL RES				
01-7-9010-0000 TSF FROM CAPITAL RESERVE	0	-21,000	0	0
Total TRANSFER FROM CAPITAL	0	-21,000	0	0
9120 TRANSFER FROM OPERATING RESERVE				
01-7-9120-0000 TRANSFER FROM OPERATING	0	-26,352	0	0
Total TRANSFER FROM OPERA	0	-26,352	0	0
Total CAPITAL REV	0	-100,000	0	-50,000
CAPITAL EXP				



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GENERAL REVENUE FUND				
236 - COMMUNITY PARKS - AREA F				
	2021	2022	2023	2024
	ACTUAL	ACTUAL	AMENDED BUDG	APPROVED BUD
8221 TRANSFER/GENERAL CAPITAL				
01-8-8221-6123 PARKS INFRASTRUCTURE	0	100,575	0	50,000
Total TRANSFER/GENERAL CAP	0	100,575	0	50,000
Total CAPITAL EXP	0	100,575	0	50,000
Surplus/Deficit	-22,097	-4,332	0	0



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	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 APPROVED BUD
Summary Total Revenues	0	0	0	0
Summary Total Expenses	0	0	0	0
Summary Surplus/Deficit	-22,097	-4,332	0	0

2024 Year over Year Comparative Analysis

Function: 236 - Community Parks - Area F

Requisition Change		2023 <u>Requisition</u> \$192,995	Proposed 2024 <u>Requisition</u> \$199,750	Requisition \$ Increase (Decrease) 6,755	Requisition % Increase (Decrease) 3.50%
A) Core Budget					
		<u>2023 \$ Budget</u>	<u>2024 \$ Budget</u>	<u>Requisition \$ Increase (Decrease)</u>	<u>Requisition % Increase (Decrease)</u>
Explanation of increase/decrease:	Increase Wages Hourly/Benefits	14,417	14,921	504	0.26%
	Increase Travel	0	300	300	0.16%
	Increase Insurance - Property	865	908	43	0.02%
	Increase Allocation General Government	6,933	8,038	1,105	0.57%
	Increase Grass Cutting and Maintenance	58,996	61,356	2,360	1.22%
	Increase Rentals - Washrooms	5,451	6,269	818	0.42%
	Increase Garbage Disposal	3,900	4,525	625	0.32%
	Increase Miscellaneous Equipment	2,500	3,500	1,000	0.52%
				0	0.00%
				0	0.00%
				0	0.00%
				0	0.00%
				0	0.00%
				0	0.00%
				0	0.00%
Subtotal		<u>93,062</u>	<u>99,817</u>	<u>6,755</u>	<u>3.50%</u>
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		<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
Max Draft 2024 Budget				6,755	3.50%
C) Other items to maintain service level					
				0	0.00%
				0	0.00%
				0	0.00%
				0	0.00%
				0	0.00%

		Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
		Total Draft 2024 Budget			<u>6,755</u>	<u>3.50%</u>
D)	Supplemental Items					
1)	Roadside Pathways Phase I	Capital	-	27,785	27,785	14.40%
		Gas Tax Funding	-	(27,785)	(27,785)	(14.40%)
2)	Little Beach Park Improvements Phase I	Capital	-	50,000	50,000	25.91%
		Gas Tax Funding	-	(50,000)	(50,000)	(25.91%)
			-		0	0.00%
			-		0	0.00%
			-		0	0.00%
			-		0	0.00%
			-		0	0.00%
			-		0	0.00%
		Subtotal	<u>-</u>	<u>-</u>	<u>0</u>	<u>0.00%</u>
		Max 2024 Requisition change if Supplemental & Other Items are Approved			<u>6,755</u>	<u>3.50%</u>
		Notes:				
		1) The Operating Reserve balance at December 31, 2022 is \$74,564 with \$0 committed in 2023 - uncommitted balance is \$74,564.				
		2) The Capital Reserve balance at December 31, 2022 is \$16,539 with \$0 committed in 2023 - uncommitted balance is \$16,539.				