237 – Community Parks – Area G

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

237 - COMMUNITY PARKS - AREA G **TOTAL REQUISITION** **188,243**

STATUTORY LIMITATION: **0.43000 /1000 OF NET TAXABLE VALUE** **415,097**
Bylaw 3446 - January 12, 2011

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 G EXCLUDING THETIS ISLAND	965,341,402	107,991,850	188,243		188,243
TOTAL	965,341,402	107,991,850	188,243		188,243

RESIDENTIAL TAX RATE: **0.1743** **COST PER $100,000 HOUSEHOLD**
(PER $1000 OF NET TAXABLE VALUE) **17.43**

COWICHAN VALLEY REGIONAL DISTRICT

2024-2028 FINANCIAL EXPENDITURE PROGRAM

Service: Community Parks - Area G

Function: 237

TOTAL EXPENDITURE	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
Operational Costs	$165,603	$162,456	$165,250	$168,500	$171,000	$174,000
Long Term Debt						
Short Term Debt	30,000	28,787	30,000	30,000	30,000	
Capital	160,420					30,000
Transfer to Capital Reserve						
TOTAL APPLICATION OF FUNDS	$356,023	$191,243	$195,250	$198,500	$201,000	$204,000
SOURCES OF FUNDS						
Requisition/Parcel Tax	181,877	188,243	192,250	195,500	198,000	201,000
User Fee						
Transfer from Capital Reserve	15,420					
Transfer from Operating Reserve	15,000					
Transfer from Gas Tax Reserve						
Other	3,000	3,000	3,000	3,000	3,000	3,000
Debt Proceeds	130,000					
Surplus/(Deficit)	10,726					
TOTAL SOURCE OF FUNDS	$356,023	$191,243	$195,250	$198,500	$201,000	$204,000

2023 Debt Short Term with Principal & Interest

Proposed	Outstanding	Maturity	P&I
Basketball Court Upgrades	$130,000	2027	$30,000
Total			**$30,000**

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

GENERAL REVENUE FUND
237 - COMMUNITY PARKS - AREA G

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
OPERATING REV					
2000 GRANTS					
01-1-2000-2150	FEDERAL WAGE SUBSIDIES	-1,796	0	0	0
	Total GRANTS	-1,796	0	0	0
4433 RECOVERY OF COSTS					
01-1-4433-0000	GENERAL	0	-76	0	0
	Total RECOVERY OF COSTS	0	-76	0	0
5900 MISCELLANEOUS					
01-1-5900-2700	GENERAL	-1,980	-3,300	-3,000	-3,000
	Total MISCELLANEOUS	-1,980	-3,300	-3,000	-3,000
7571 REQUISITION					
01-1-7571-0000	REQUISITION	-140,170	-140,170	-181,877	-188,243
	Total REQUISITION	-140,170	-140,170	-181,877	-188,243
9110 SURPLUS/DEFICIT - CURRENT YEAR					
01-1-9110-0000	SURPLUS/DEFICIT	0	0	-10,726	0
	Total SURPLUS/DEFICIT - CURR	0	0	-10,726	0
	Total OPERATING REV	-143,946	-143,546	-195,603	-191,243
OPERATING EXP					
7142 SUMMER STUDENT PROGRAM					
01-2-7142-1204	WAGES - HOURLY	1,265	5,390	5,628	5,825
01-2-7142-1400	BENEFITS	415	438	563	1,408
01-2-7142-4380	ALLOC - SUMMER TRUCK	750	950	950	1,150
01-2-7142-5952	PROGRAM SUPPLIES	0	96	133	133
	Total SUMMER STUDENT PROG	2,430	6,874	7,274	8,516
7165 BEACH ACCESSES					
01-2-7165-2414	R & M - BUILDINGS - GROUNDS	60	100	3,000	3,000
	Total BEACH ACCESSES	60	100	3,000	3,000
7181 COMMUNITY PARKS/GENERAL EXPEND					
01-2-7181-1204	WAGES - HOURLY	7,613	6,564	10,171	11,500
01-2-7181-1400	BENEFITS	1,728	2,061	3,122	3,565
01-2-7181-1900	TERM EMPLOYEES	3,900	3,900	3,750	3,750
01-2-7181-2111	TRAVEL	113	0	500	500
01-2-7181-2210	ADVERTISING	0	0	500	500
01-2-7181-2320	LEGAL SERVICES	0	0	1,000	1,000
01-2-7181-2325	SURVEY FEES	0	0	500	500

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

GENERAL REVENUE FUND
237 - COMMUNITY PARKS - AREA G

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
01-2-7181-2329	APPRAISALS	0	0	500	500
01-2-7181-2370	INSURANCE - PROPERTY	1,377	1,467	822	908
01-2-7181-2394	MEETING EXP.-COMMITTEE/C(	0	0	200	200
01-2-7181-2414	R & M - GENERAL	5,909	10,434	12,000	12,393
01-2-7181-2475	MISCELLANEOUS EQUIPMENT	3,000	3,000	3,000	4,000
01-2-7181-2480	MINOR CAPITAL	0	3,069	30,726	20,000
01-2-7181-4100	ALLOC - GENERAL GOVERNME	6,764	5,469	4,636	5,716
01-2-7181-4201	ALLOC - PARKS & TRAILS	2,200	2,200	2,200	2,200
01-2-7181-5110	SUNDRY EXPENSES	0	0	200	200
01-2-7181-5650	MATERIALS	516	1,693	0	0
01-2-7181-9910	CONTINGENCY	0	0	2,500	2,500
	Total COMMUNITY PARKS/GENE	33,120	39,856	76,327	69,932
7182 PARKS MAINTENANCE EXPENDITURES					
01-2-7182-2422	R & M - GROUNDS - TREES	4,085	4,953	2,500	2,500
01-2-7182-2542	GRASS CUTTING AND MAINTE	39,648	43,160	45,027	46,828
01-2-7182-2618	RENTALS - WASHROOMS	1,596	1,789	1,365	1,570
01-2-7182-5550	GARBAGE DISPOSAL	2,730	2,424	3,600	3,600
01-2-7182-5939	SUPPLIES - TURF MGMT/LAND	60	508	1,560	1,560
	Total PARKS MAINTENANCE EX	48,119	52,834	54,052	56,058
7190 STOCKING CREEK PARK					
01-2-7190-2414	R & M - BUILDINGS - GROUNDS	922	5,099	1,000	1,000
01-2-7190-5650	MATERIALS	2,307	601	3,800	3,800
	Total STOCKING CREEK PARK	3,229	5,700	4,800	4,800
7197 CENTENNIAL PARK					
01-2-7197-2414	R & M - BUILDINGS - GROUNDS	8,069	4,392	7,200	7,200
01-2-7197-5510	WATER	257	171	350	350
01-2-7197-5530	ELECTRICITY	238	467	600	600
01-2-7197-5650	MATERIALS	90	5,369	5,000	5,000
	Total CENTENNIAL PARK	8,654	10,399	13,150	13,150
7199 DIANA PRINCESS OF WALES WILDERNESS PARK					
01-2-7199-2414	R & M - BUILDINGS - GROUNDS	0	100	2,000	2,000
01-2-7199-5650	MATERIALS	0	0	1,000	1,000
	Total DIANA PRINCESS OF WAL	0	100	3,000	3,000
7261 INVASIVE SPECIES MANAGEMENT					
01-2-7261-2338	CONTRACT FOR SERVICES	3,872	3,072	3,500	3,500
01-2-7261-5650	MATERIALS	0	860	250	250
01-2-7261-5952	PROGRAM SUPPLIES	0	0	250	250

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

GENERAL REVENUE FUND
237 - COMMUNITY PARKS - AREA G

		2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
	Total INVASIVE SPECIES MANA(	3,872	3,931	4,000	4,000
8115 SHORT TERM DEBT					
01-2-8115-8215	INTEREST	0	0	3,982	4,751
01-2-8115-8216	PRINCIPAL	0	0	26,018	24,036
	Total SHORT TERM DEBT	0	0	30,000	28,787
	Total OPERATING EXP	99,483	119,795	195,603	191,243
CAPITAL REV					
8250 M.F.A. FUNDING					
01-7-8250-0002	M.F.A. FUNDING - SHORT TERM	0	0	-130,000	0
	Total M.F.A. FUNDING	0	0	-130,000	0
9009 TRANSFER FROM GAS TAX RESERVE					
01-7-9009-0000	TSF FROM GAS TAX RESERVE	0	-130,885	0	0
	Total TRANSFER FROM GAS TA	0	-130,885	0	0
9010 TRANSFER FROM CAPITAL RES					
01-7-9010-0000	TSF FROM CAPITAL RESERVE	0	-5,580	-15,420	0
	Total TRANSFER FROM CAPITAI	0	-5,580	-15,420	0
9120 TRANSFER FROM OPERATING RESERVE					
01-7-9120-0000	TRANSFER FROM OPERATING	0	0	-15,000	0
	Total TRANSFER FROM OPERAT	0	0	-15,000	0
	Total CAPITAL REV	0	-136,465	-160,420	0
CAPITAL EXP					
8221 TRANSFER/GENERAL CAPITAL					
01-8-8221-6123	PARKS INFRASTRUCTURE	0	104,985	130,000	0
01-8-8221-6124	LAND IMPROVEMENTS	0	36,465	30,420	0
	Total TRANSFER/GENERAL CAP	0	141,450	160,420	0
	Total CAPITAL EXP	0	141,450	160,420	0
	Surplus/Deficit	**-44,464**	**-18,766**	**0**	**0**

Budget Report by Cost Center

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

	2021 ACTUAL	2022 ACTUAL	2023 AMENDED BUDG	2024 DRAFT BUDGET
Summary Total Revenues	**0**	**0**	**0**	**0**
Summary Total Expenses	**0**	**0**	**0**	**0**
Summary Surplus/Deficit	**-44,464**	**-18,766**	**0**	**0**

2024 Year over Year Comparative Analysis

Function: **237 - Community Parks - Area G**

Requisition Change		2023 Requisition	Proposed 2024 Requisition			Requisition $ Increase (Decrease)	Requisition % Increase (Decrease)
		$181,877	$188,243			6,366	3.50%
A) Core Budget				**2023 $ Budget**	**2024 $ Budget**	**Requisition $ Increase (Decrease)**	**Requisition % Increase (Decrease)**
Explanation of increase/decrease:	Increase Summer Student Wages/Benefits			6,191	7,233	1,042	0.57%
	Increase Summer Student Truck Allocation			950	1,150	200	0.11%
	Increase Wages Hourly/Benefits			13,293	15,065	1,772	0.97%
	Increase Insurance Property			822	908	86	0.05%
	Increase R & M General			12,000	12,393	393	0.22%
	Increase Miscellaneous Equipment			3,000	4,000	1,000	0.55%
	Decrease Minor Capital			30,726	20,000	(10,726)	(5.90%)
	Decrease Surplus			-10,726	0	10,726	5.90%
	Increase Allocation General Government			4,636	5,716	1,080	0.59%
	Increase Grass Cutting and Maintenance			45,027	46,828	1,801	0.99%
	Increase Rentals - Washrooms			1,365	1,570	205	0.11%
	Decrease Short Term Debt			30,000	28,787	(1,213)	(0.67%)
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**137,284**	**143,650**	**6,366**	**3.50%**
B) Prior Year One-time items							
	Saltair Centennial Park Courts Improvements (MFA $130,000)					0	0.00%
	Pathway Upgrades ($30,420 Capital and Operating Reserves)					0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
						0	0.00%
			Subtotal	**0**	**0**	**0**	**0.00%**
Max Draft 2024 Budget						**6,366**	**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	**0**	**0**	**0**	**0.00%**
Total Draft 2024 Budget				**6,366**	**3.50%**
D) Supplemental Items					
1)		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
		-		0	0.00%
	Subtotal	**-**	**-**	**0**	**0.00%**
Max 2024 Requisition change if Supplemental & Other Items are Approved				**6,366**	**3.50%**

Notes:

1) The Operating Reserve balance at December 31, 2022 is $96,844 with $15,000 committed in 2023 - uncommitted balance is $81,844.

2) The Capital Reserve balance at December 31, 2022 is $27,653 with $15,420 committed in 2023 - uncommitted balance is $12,233.